



LAKEWOOD CITY COUNCIL STUDY SESSION AGENDA

Monday, October 11, 2021

7:00 P.M.

City of Lakewood

Due to COVID-19, Lakewood City Council meetings will be **conducted remotely and NOT IN PERSON** at this time.

Residents can virtually attend City Council meetings by watching them live on the city's YouTube channel:

<https://www.youtube.com/user/cityoflakewoodwa>

Those who do not have access to YouTube can call in to listen by telephone via Zoom: Dial +1(253) 215- 8782 and enter meeting ID: 868 7263 2373

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CALL TO ORDER

ITEMS FOR DISCUSSION:

- (3) 1. Joint Lakewood Arts Commission meeting. – (Workplan)
- (4) 2. Review of 2021-2022 Mid-Biennium Budget Adjustment. – (Memorandum)
- (81) 3. Review of 2022 Property Tax Levy. – (Memorandum)
- (91) 4. Review creation of new funds/designation of funds. – (Memorandum)

ITEMS TENTATIVELY SCHEDULED FOR THE OCTOBER 18, 2021 REGULAR CITY COUNCIL MEETING:

- 1. Authorizing the execution of an interlocal agreement between the cities of Lakewood, University Place, the Town of Steilacoom and Pierce County Fire District 3 for Emergency Management services. – (Motion – Consent Agenda)
- 2. Confirming the appointment of Lisa Mansfield as Municipal Court Judge and authorizing the execution of an agreement with Lisa Mansfield to fill the Municipal Court Judge term ending December 31, 2025. – (Motion – Consent Agenda)
- 3. Authorizing the execution of a collective bargaining agreement with the Lakewood Police Independent Guild for the period of January 1, 2021 through December 31, 2022. – (Motion – Consent Agenda)

Persons requesting special accommodations or language interpreters should contact the City Clerk, 253-983-7705, as soon as possible in advance of the Council meeting so that an attempt to provide the special accommodations can be made.

<http://www.cityoflakewood.us>

4. Authorizing the execution of an agreement with D.A. Hogan and Associates, Inc., in the amount of \$259,365, for design and engineering services for turf infield at Fort Steilacoom Park. – (Motion – Consent Agenda)
5. Authorizing the execution of an amendment to the interlocal agreement with Pierce College to design and develop a baseball field at Fort Steilacoom Park. – (Motion – Consent Agenda)
6. Appointing Youth Councilmembers. – (Motion – Consent Agenda)
7. Clover Creek Update. – (Reports by the City Manager)
8. Review of City Council Rules of Procedure. – (Reports by the City Manager)

REPORTS BY THE CITY MANAGER

CITY COUNCIL COMMENTS

ADJOURNMENT

Persons requesting special accommodations or language interpreters should contact the City Clerk, 253-983-7705, as soon as possible in advance of the Council meeting so that an attempt to provide the special accommodations can be made.

ART COMMISSION JOINT COMMISSION MEETING OCT. 11, 2021

WORK PLAN AND SIGNIFICANT ACCOMPLISHMENTS

Members:

Chair: Linda McDermott
Vice-Chair Earl Borgert
Adriana Bayer
Darryl Owens
Lani Neil
Lua Pritchard
Paige Hansen
Sylvi Johnson
Phillip Raschke
Susan Warner

Council Liaison:

Councilmember Jason Whalen

City Staff Support:

Sally Martinez, Nikki York

Meeting Schedule:

First Monday of the month, 5:00-6:15 pm, American Lake Room or via zoom.

2021 Special Accomplishments:

Date	Event
January	MLK Event
January - August	Selection of Artist for Colonial Plaza Public Art Project
February	25 th Anniversary Art Contest
March/April	Mural and Signal Box Wraps Implementation (Public Art Program)
July-August	Summer Nights at the Pavilion Outdoor Concert Series
November	Arts Commission Retreat
December	Reverse Parade of Lights/Judging of Floats

(Current Year) Work Plan:

1.	MLK Event
2.	Reverse Parade of Lights
3.	Recruitment and Retention
4.	Rotating Artists at City Hall (depending on COVID)
5.	Public Art - Colonial Plaza
6.	Public Art Contest/Exhibit for City's 25 th anniversary February & summer 2021
7.	Public Art Signal box wrap creation and installation
8.	Arts Commission Retreat
9.	Film Festival Planning for 2022 implementation
10.	Ongoing Education
11.	Joint Commission Meeting



To: Mayor and City Councilmembers
From: Tho Kraus, Deputy City Manager
Through: John J. Caulfield, City Manager
Date: October 11, 2021
Subject: 2021/2022 Mid-Biennium Budget Adjustment - Review

BACKGROUND

The proposed budget adjustment makes the following types of modification to the current biennium:

- Revise the estimated beginning fund balance to reflect the final 2020 ending fund balance (General Fund increased by \$157,680);
- Adjustments to incorporate items previously approved by the City Council;
- Appropriate projects funded by grants and contributions;
- Continuation of capital projects; and
- New allocations.

NEW FUNDS

The budget adjustment introduces the creation of new/designation of funds as follows:

- **American Rescue Plan Act (ARPA) Fund** – This is a new fund established for the purpose of segregating revenues received through and the expenditures eligible under, the American Rescue Plan Act of 2021. The ARPA Fund shall consist of monies allocated to the City under the American Rescue Plan Act of 2021 and distributed to the City in 2021 and 2022. The City shall appropriate and use ARPA Fund only for the eligible purposes as permitted by the ARPA and the U.S. Department of the Treasury.
- **Real Estate Excise Tax Fund.** This is a new fund established for the purpose of accounting and reporting of REET 1 and REET 2 revenues. This new capital project fund shall replace and eliminate the current real estate excise tax special revenue fund (net effect is re-designate the original special revenue fund as a capital project fund). The City shall appropriate and use Real Estate Excise Tax Fund only for the eligible capital projects as approved by the City Council and permitted by State law.
- **Economic Development Opportunity Fund.** Designate funds within the General Fund for the purpose of providing economic development related opportunities.

CURRENT STATE OF THE ECONOMY & BUDGET ADJUSTMENT APPROACH

The proposed mid-biennial budget adjustment takes into consideration the current state of the local, regional, national and global economy under the COVID-19 pandemic and the resulting financial uncertainties, particularly as it relates to the global supply chain network. The supply chain crunch that was meant to be temporary is expected to last well into 2022 as the surging delta variant upends factory production in Asia and disrupts shipping, and is impacting the world economy. Manufacturers reeling from shortages of key components and higher raw material and energy costs are being forced into bidding wars to get space on vessels, pushing freight rates to record levels and prompting some exporters to raise prices or simply cancel shipments altogether. Port congestion and shortage of container shipping capacity is expected to last through the end of 2021 and into 2022.

Due to financial uncertainties, the City continues to take a cautionary approach to revenue forecasting in accordance with the City's adopted financial policies. For example, sales tax revenue collections in 2020 came in at pre-pandemic levels, and year-to-date July 2021 collections remain strong, and are exceeding year-to-date July 2020 levels. However, there is not a guarantee this level of sales tax collections will continue in 2022 given the new economic uncertainties. The good news is that the higher than anticipated revenue collections in 2020 and 2021 coupled with the action strategies put in place to address the impact of the pandemic in 2020 has resulted in one-time monies that are available for capital infrastructure projects and other one-time investment opportunities in 2022 to include the creation of an economic development opportunity program.

Given the 2022 operating margin between General Fund operating revenues and operating expenditures is very tight, new positions that are proposed beginning July 1, 2022 will not be filled until fiscal year 2021 is closed and a review and evaluation Q1, 2022 operating revenues is completed. We will also review and update and six-year financial forecast to ensure they are financially sustainable beyond 2022. These steps are necessary to ensure the General Fund has the fiscal capacity to fill the positions while operating within the City's adopted financial policies. This does not apply to ARPA funded positions or the permit technician position since these positions are funded with dedicated ARPA and development services fees, respectively.

A key attribute of the City's financial successes in recent years has been the adopted financial policies that provide a vital framework for governance and decision-making, especially in regards to issues that substantively impact the City's finances such as the current economic uncertainty. These policies have served the City very well during our region's pre-pandemic economic prosperity and they are serving us very well as the foundation for the City's response to the pandemic to include this mid-biennial budget review that in turn will allow the City to ensure a sustainable financial future by not overextending itself.

ITEMS FOR CONSIDERATION

Collective Bargaining Agreements. The budget adjustment does not include potential impacts of unsettled collective bargaining agreements.

Group	Current Contract	Status
AFSCME	1/1/2020 – 12/31/2021	Expires end of 2021. Negotiations to be scheduled.
Teamsters	1/1/2019 – 12/31/2021	Expires end of 2021. Negotiations to be scheduled
LPIG	1/1/2016 – 12/31/2020	Ratified, scheduled for City Council consideration 10/18.
LPMG	1/1/2020 – 12/31/2022	Current.

Transportation Benefit District. Allocate the current biennium's \$20 vehicle licensing fee revenue in accordance with City Council direction, including the potential of a bond issue in support of transportation capital projects. As part of this process, update the list of TBD projects completed and eligible.

Transportation Mitigation Fees. Life-to-date through August 2021 traffic mitigation fees received total \$103,505 and is expected to grow to \$200,000 in the near future according to the City's Assistant City Manager/Community and Economic Development Services Director. Plan for the use of these moneys is to first to construct a new traffic signal at Avondale and Gravelly Lake Drive to include signal coordination along the Gravelly Lake Drive Corridor. The estimated cost for a new traffic signal in 2020 dollars is roughly \$700,000 and is anticipated to be covered 50% by traffic mitigation funds matched by 50% City funds.

Abatement Funds. Demolition of the former QFC building that is under an abatement order and has been declared unsafe by the City's hearing examiner that will require additional abatement funds unless the property owner moves forward with securing a demolition permit to abate. If the City were to proceed with abatement, the current estimated cost for the demolition including asbestos removal is \$315,000 and would likely be funded with a combination of available abatement funds and a financial contribution from the General Fund. Once completed, a lien would be placed on the property to ensure the owner reimburses the City of the abatement costs.

Public Art Program. The Lakewood public art program provides cohesive short and long-term plans for implementing and funding public art. In March 2020, the Public Art Program was presented to the City Council with the intent of starting in 2022. The program included a detailed budget, goals, priorities, guidelines, types of art to be implemented, a framework for selecting artists, and plan to maintain the art. Cities who have implemented a public art program include a more efficient, cost effective process, increased tourism/visitors, community pride, decreased graffiti, representation of cultural diversity, a strong sense of community engagement, beautification and a more desirable place to live, work and play. At that time, the City Council was supportive and the plan was to consider it for the 2021/2022 biennial budget. However, due to financial constraints at the time, the program was not included in the 2021/2022 biennial budget for consideration and will be reconsidered as part of the 2023/2024 budget process. The projected average annual program costs is \$80,000/year or \$480,000 over six years. Funding source is McGavick Center revenues of \$15,000 annually (does not take into consideration of COVID-19 pandemic) leaving \$60,000 needed from other sources. Program expenditures include personnel, art integration framework plan document, signal & utility box wraps, murals, plinth design, rotating art, purchase of art piece and interactive art piece. The cost to implement Year 1 \$63,500 for the following: \$32,000 for personnel (\$20,000 for contract personnel & \$12,000 for in-house personnel); \$3,500 for art integration framework plan document; \$22,000 for signal and utility box wraps (for 10 and includes design, production and installation); and \$6,000 for a 20x15 foot mural, artist fee and materials.

Municipal Court Contracted Services. A review of Municipal Court as it relates to the contracted services is scheduled to be completed in November. The resulting estimated financial impact will be incorporated in the 2022 carry forward budget adjustment.

PWE Grant Applications Submitted. Below is a list of grant applications submitted and if awarded and accepted, will be incorporated into the budget at a later date.

- 302.0135 Streets: Washington Boulevard and Edgewood Drive (North Fort to Gravelly Lake Drive)
 - TIB Grant: 2021 Urban Funding for Urban Arterial Program (UAP)
 - Total project cost \$11,335,000
 - Grant Request \$4,000,000
 - Local Funds Budgeted \$7,335,000
 - For reconstruction and widening
- 302.0024 Steilacoom Blvd SW Improvements – 87th Ave SW to Weller Rd SW
 - TIB Grant: 2021 Sidewalk Funding for Urban Sidewalk Program (USP)
 - Total project cost \$5,165,423
 - Grant Request \$442,680
 - Local Funds Budgeted \$4,722,743
 - For construction
- 302.0116 Custer Rd SW – Bridgeport Way SW to 75th St SW
 - TIB Grant: 2021 Urban Funding for Urban Arterial Program (UAP)
 - Total project cost \$2,432,820
 - Grant Request \$1,946,256
 - Local Funds Needed \$486,564
 - For reconstruction and widening
- 302.0072 59th Ave SW – 100th St SW to Bridgeport Way SW
 - TIB Grant: 2021 Sidewalk Funding for Urban Sidewalk Program (USP)
 - Total project cost \$192,190
 - Grant Request \$142,221
 - Local Funds Budgeted \$49,969
 - For design and construction

Fleet & Equipment 2022 Replacement Reserves. Due to COVID-19 pandemic and uncertainty of financial impact to the City, the replacement reserves were temporarily suspended for fleet and equipment. The proposed budget adjustment includes restoring \$907,987 fleet & equipment reserves in 2021. Restoring 2022 reserves of \$852,806 will be considered as part of the 2022 carry forward budget adjustment.

PROPOSED BUDGET ADJUSTMENT SUMMARY

Year 2021:

- Increases beginning fund balance by \$0.16M, resulting in a revised estimate of \$42.10M;
- Increases revenues by \$30.26M, resulting in a revised estimate of \$127.76M;
- Increases expenditures by \$28.26M, resulting in a revised estimate of \$143.23M; and
- Increases ending fund balance by \$0.45M, resulting in a revised estimate of \$26.63M.

Year 2022:

- Increase beginning fund balance by \$2.15M, resulting in a revised estimate of \$26.63M;
- Increases revenues by \$0.60M, resulting in a revised estimate of \$77.68M;
- Increases expenditures by \$1.22M, resulting in a revised estimate of \$78.19M; and
- Decreases ending fund balance by \$1.54M, resulting in a revised estimate of \$26.12M.

The table below provides a breakdown of the proposed budget adjustment (\$ in millions):

Fund Group	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance		
	Current Budget	Prop Adj	Proposed Revised Budget	Current Budget	Prop Adj	Proposed Revised Budget	Current Budget	Prop Adj	Proposed Revised Budget	Current Budget	Prop Adj	Proposed Revised Budget
Total Year 2021	\$ 41.94	\$ 0.16	\$ 42.10	\$ 97.50	\$ 30.26	\$ 127.76	\$ 114.97	\$ 28.26	\$ 143.23	\$ 24.48	\$ 2.15	\$ 26.63
General	\$ 13.57	\$ 0.16	\$ 13.73	\$ 38.68	\$ 2.91	\$ 41.59	\$ 41.23	\$ 4.26	\$ 45.49	\$ 11.03	\$ (1.20)	\$ 9.83
Special Revenue	\$ 5.23	\$ -	\$ 5.23	\$ 17.21	\$ 15.75	\$ 32.96	\$ 19.28	\$ 15.55	\$ 34.82	\$ 3.17	\$ 0.20	\$ 3.37
Debt Service	\$ 0.99	\$ -	\$ 0.99	\$ 2.76	\$ (0.01)	\$ 2.75	\$ 2.88	\$ (0.13)	\$ 2.74	\$ 0.87	\$ 0.12	\$ 0.99
Capital Projects	\$ 11.28	\$ -	\$ 11.28	\$ 27.85	\$ 10.17	\$ 38.03	\$ 36.56	\$ 8.06	\$ 44.62	\$ 2.57	\$ 2.12	\$ 4.69
Enterprise	\$ 5.82	\$ -	\$ 5.82	\$ 5.45	\$ 0.05	\$ 5.50	\$ 8.51	\$ (0.01)	\$ 8.50	\$ 2.77	\$ 0.06	\$ 2.83
Internal Service	\$ 5.05	\$ -	\$ 5.05	\$ 5.54	\$ 1.39	\$ 6.93	\$ 6.52	\$ 0.54	\$ 7.06	\$ 4.07	\$ 0.85	\$ 4.93
Total Year 2022	\$ 24.48	\$ 2.15	\$ 26.63	\$ 77.07	\$ 0.60	\$ 77.68	\$ 76.98	\$ 1.22	\$ 78.19	\$ 24.58	\$ 1.54	\$ 26.12
General	\$ 11.03	\$ (1.20)	\$ 9.83	\$ 40.23	\$ 0.86	\$ 41.09	\$ 40.46	\$ 1.84	\$ 42.30	\$ 10.80	\$ (2.18)	\$ 8.62
Special Revenue	\$ 3.17	\$ 0.20	\$ 3.37	\$ 5.66	\$ 0.05	\$ 5.70	\$ 5.26	\$ 0.05	\$ 5.31	\$ 3.56	\$ 0.20	\$ 3.76
Debt Service	\$ 0.87	\$ 0.12	\$ 0.99	\$ 2.77	\$ (0.00)	\$ 2.77	\$ 2.47	\$ 0.04	\$ 2.51	\$ 1.18	\$ 0.08	\$ 1.26
Capital Projects	\$ 2.57	\$ 2.12	\$ 4.69	\$ 15.52	\$ (0.55)	\$ 14.97	\$ 15.76	\$ (0.56)	\$ 15.20	\$ 2.32	\$ 2.13	\$ 4.45
Enterprise	\$ 2.77	\$ 0.06	\$ 2.83	\$ 7.57	\$ 0.05	\$ 7.62	\$ 7.60	\$ (0.34)	\$ 7.26	\$ 2.73	\$ 0.45	\$ 3.18
Internal Service	\$ 4.07	\$ 0.85	\$ 4.93	\$ 5.34	\$ 0.19	\$ 5.53	\$ 5.43	\$ 0.19	\$ 5.62	\$ 3.98	\$ 0.85	\$ 4.84

GENERAL FUND ENDING FUND BALANCE

In support of the City's financial integrity, the City Council originally adopted on September 15, 2014, a set of financial policies including fund balance reserves totaling 12% of General/Street O&M Funds operating revenues as follows:

- 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.
- 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.
- 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.

The proposed budget adjustment includes \$2,000,000 (\$1,000,000 in 2021 + additional \$1,000,000 in 2022) set aside for Economic Development Opportunity Fund. This set aside is shown as a designation of General Fund ending fund as shown below.

With this proposed budget adjustment, 2022 estimated General/Street O&M Funds ending fund balance of \$8.62M equates to 20.7% of General/Street O&M Funds operating revenues. The proposed revised operating revenues & expenditures and ending fund balance reserves is in alignment with the City's adopted financial policies.

The proposed composition of ending fund balance is as follows:

	2020 Actual	2021 Proposed Revised	2022 Proposed Revised
General Fund Ending Fund Balance			
2% GF Contingency Reserves	\$ 826,363	\$ 833,652	\$ 834,699
5% GF Ending Fund Balance Reserves	2,065,908	2,084,130	2,086,746
5% GF Strategic Reserves	2,065,908	2,084,130	2,086,746
Total 12% GF Reserves	\$ 4,958,178	\$ 5,001,912	\$ 5,008,191
Proposed Set Aside for Economic Development Opportunity	-	1,000,000	2,000,000
Unreserved/Designated for 2023/2024 Biennial Budget	8,772,623	3,830,320	1,616,493
Total GF Ending Fund Balance at Year-End	\$ 13,730,802	\$ 9,832,230	\$ 8,624,683

The proposed budget adjustment is summarized as follows:

	2020 Actual	2021 Proposed Revised	2022 Proposed Revised
General Fund Summary of Sources, Uses & Ending Fund Balance			
Operating Revenue	\$40,461,225	\$40,720,686	\$40,727,016
Operating Expenditures	34,981,655	39,673,901	40,725,708
Operating Income / (Loss)	\$ 5,479,570	\$ 1,046,785	\$ 1,308
As % of Operating Expenditures	15.7%	2.6%	0.0%
Other Financing Sources	3,434,273	869,755	363,250
Other Financing Uses	5,057,091	5,815,111	1,572,098
Beginning Fund Balance	\$9,874,049	\$13,730,802	\$9,832,230
Ending Fund Balance	\$13,730,802	\$9,832,230	\$8,624,683

PROPOSED BUDGET ADJUSTMENT DETAILS

The narrative below provides detailed information on the proposed budget adjustments. A summarized list is included as an attachment to this memo.

Fund 001 General

Revenue Adjustments, Revenue/Ongoing

Property Tax. Increase 2022 property tax revenue estimate by \$96,510 for a total revised estimate of \$7,605,010. The revised estimate is based on preliminary assessed values provided by Pierce County and assumes the City Council will adopt a 1% increase as authorized by state law, which is consistent with previous City Council action.

Sales Tax. Increase revenue estimates by \$1,940,000 in 2021 and \$276,000 in 2022, resulting in revised estimates of \$12,000,000 and \$11,000,000, respectively.

Parks Sales Tax. Increase revenue estimates by \$75,000 in 2021 and \$0 in 2022, resulting in revised estimates of \$650,000 and \$670,000, respectively.

Criminal Justice Sales Tax. Increase revenue estimates by \$150,000 in 2021 and \$0 in 2022, resulting in revised estimates of \$1,193,000 and \$1,188,900, respectively.

Admissions Tax. Reduce revenue estimates by \$50,000 in 2021 and \$40,000 in 2022, resulting in revised estimates of \$150,000 and \$235,000 respectively.

Gambling Tax. Increase revenue estimates by \$348,000 in 2021 and \$119,960 in 2022, resulting in revised estimates of \$2,800,000 and \$3,000,000 respectively.

Liquor Excise Tax. Increase revenue estimates by \$0 in 2021 and \$54,529 in 2022, resulting in revised estimates of \$339,770 and \$389,129 respectively.

Liquor Profits. Decrease revenue estimates by \$0 in 2021 and \$15,959 in 2022, resulting in revised estimates of \$474,240 and \$469,971 respectively.

Municipal Court Fines & Forfeitures. Decrease revenue estimates by \$75,000 in 2021 and \$75,000 in 2022, resulting in revised estimates of \$588,205 and \$588,205 respectively.

Photo Infraction Fines & Forfeitures. Increase revenue estimates by \$100,000 in 2021 and \$100,000 in 2022, resulting in revised estimates of \$800,000 and \$800,000 respectively.

CM – Camera Equipment, New/1-Time

Add \$16,500 for purchase of new camera equipment in support of the City's communications program. The current camera and camcorder were purchased many years ago and is outdated. DSLR cameras are considered the best digital camera and videography and provides a clearer, more detailed image, giving the photographer more control, and greater creative flexibility, even in low light situations. DSLR cameras have a long battery life, better when it comes to ergonomics, and great for action photos. The budget request includes the cost of the camera(s), memory cards, battery, lenses, microphone, recorder, tripod, chargers, carrying case, communications drone, other miscellaneous accessories, and tax.

CM – State Governmental Relations Contract, New/Ongoing

Add \$3,450 in 2022 for increase in Gordon Thomas Honeywell (GTH) contract for State Government Relations Contract for a total contract of \$61,100 (\$60,100 base rate plus expenses not to exceed \$1,000). GTH: provides assistance in planning state legislative information and lobbying; monitors legislative activity; represents the City's legislative objectives; provides activity reports; attends City meetings; and assists in drafting bills.

CM – Federal Governmental Relations Contract, New/Ongoing

Add \$4,725 in 2022 for increase in Johnston Group contract for Federal Government Relations Contract for a total contract of \$60,725. This proposal is a 5% increase over the 2021 retainer and is the first proposed increase in the retainer since Johnston Group started working with the City in 2014. The retainer includes all expenses with the exception of transportation and lodging connected to City trips to Washington, DC, which is not anticipated for this scope of work while the COVID-19 pandemic continues. Whenever possible, the Johnston Group will combine client travel to Washington, DC to further reduce costs.

CM – Communications Strategic Plan, New/1-Time

Add \$35,000 in 2021 to hire a consultant firm to collaborate on a strategic community engagement plan. The primary goals include: strategize the expansion of the City's audience; and develop tactics to serve key messages to hard-to-reach demographics. Secondary goals include: Develop "inventory" of audiences, stakeholders, partners, demographics; identify prescribe tactics to engage individual audiences, stakeholders; Identify available channels and prescribe tactics to optimize reach; identify key messages and prescribe tactics to disseminate; develop tactics to reach BIPOC, ESL, low-income, and other hard to reach communities; review current communications and prescribe improvements; plan for measurement of outcomes.

CM – Communications Intern, New/1-Time

Add \$25,000 for an intern beginning in 2022 to assist with implementing the Strategic Community Engagement Plan. The additional funding will allow the communications team greater opportunities to: contribute to the attraction of overnight tourism to Lakewood through marketing and promotion; support City Council's Goal of Transparency, to include enhancing communications about issues, projects and services; enhance the City's capacity to produce content, invite engagement, and deliberately target hard-to-reach communities; and enhance inclusive communications through "penetrative storytelling" – producing content within and about a fuller spectrum of Lakewood's neighborhoods, demographics, languages and socioeconomics, in alignment with the City's Vision Statement in regards to embracing inclusivity and more equitable delivery of services.

FI – Association of Washington Cities Membership Dues (AWC) – Non-Departmental, New/Ongoing

Add \$2,252 in 2022 for increase in AWC for increase in membership dues for a total budget of \$46,362. The fee amount is based on (1) the City's population as estimated by the OFM (Office of Financial Management) and (2) the rate of change in the state and local government component of the IPD (Implicit Price Deflator) of 4.64%.

CD – Sustainability Officer 1.00 FTE (Limited Term Position through 12/31/2024), New/1-Time

Add \$59,205 in 2022 for personnel costs \$57,500 and office equipment and supplies \$1,705. In 2021, the City Council adopted a new climate chapter to the City's comprehensive plan, and a climate change action plan. This position would implement the City's climate change policies and programs, coordinate with city departments, outside agencies, and private and public utility providers. This position is also responsible for preparing annual reports on the City's efforts to reduce greenhouse gases (GHGs). Position is proposed start date is July 1, 2022.

CD – Sustainability Office Assistant 0.50 FTE (Limited Term Position through 12/31/2024), New/1-Time

Add \$15,575 in 2022 for personnel costs \$14,450 and office equipment and supplies \$1,125. This position would provide administrative support to the Sustainability Officer. Position is proposed start date is July 1, 2022.

CD – ICLEI (Local Governments for Sustainability) Annual Membership Dues, New/1-Time

Add \$5,000 in 2021 for annual membership dues. The City uses the membership to calculate greenhouse gas emissions.

CD – Permit Technician 1.00 FTE (Limited Term Position through 12/31/2024), New/1-Time

Add \$85,025 in 2022 for personnel costs \$83,800 and office equipment and supplies \$1,125. The department has seen a significant increase in the number of planning and building permits. This position would offset current workload. The position would also be used to transition from one automated permitting system to a new permitting system, currently under development with implementation expected during 4th Quarter 2021 as well as the implementation of a the document management system. Position is proposed to be funded by development services permits and fees revenue and filled the late 2021/early 2022.

CD – 3rd Party SEPA Review for Western State Hospital, New/1-Time

Add \$5,000 in 2021 contracted SEPA review services. This project is one-of-a kind requiring expertise for SEPA review. Only a few cities across the nation have a psychiatric hospital within their city limits of the size of Western State Hospital. The environmental review process is unique, and so the City sought outside assistance for advice, but also in an effort to address potential litigation costs. Cost for the review is \$5,000 to be paid by the applicant, Western State Hospital.

CD – 3rd Party SEPA Review for Tree Removal, Retention and Mitigation, New/1-Time

Add \$5,000 in 2021 contracted SEPA review services. The City is anticipating appeals to development permits involving tree removal permits. For some projects, the City is requiring a review of a developer biological reports and related documents. The costs are expected to be incurred in 2021 and 2022. Unspent funds will be carried over into 2022.

CD – Tree Preservation Public Participation Plan, New/1-Time

Add \$60,000 in 2022 for professional services to assist the City in developing a public participation plan for amendments to the City's tree preservation code. The plan consists of a series of activities and actions to both inform and obtain input from the public. Successful public participation has five elements: sets the stage for establishing clear purpose and goals; defines structure and process; establishes commitment amongst stakeholders to the process and provides inclusive and effective representation.

CD – Economic Development Strategy, New/1-Time

Add \$35,920 for economic development strategy. The City developed a draft economic development strategy in the fall of 2019, but the adoption of this document was placed on hold due to COVID-19 pandemic. The City is now in the process of updating and finalizing this strategy, which will be used to align City and partner expectations regarding the City's economic development vision and efforts. The final document will be posted to the City's website and should communicate the City's ongoing approach to external audiences (both community members and economic development partners), while also serving as an internal management tool to coordinate efforts across City departments. Scope of work includes baseline information gathering, strategy revisions, and document finalization.

MC - Office of Public Defense Grant, New Grant/1-Time.

Add program expenditures of \$68,000 funded by Office of Public Defense Grant. The grant is for a combined 2-year period for 2022-2023 to provide funding for reimbursement of training for public defense service providers, investigator and/or expert services, social worker services to assist public defense attorneys, and interpreter services for attorney-client interviews and communications.

PK – CHOICE Grant, New Grant/1-Time

Add program expenditures of \$260,000 funded by grant revenue from the Washington State Health Care Authority (HCA) CHOICE. The City has been the fiscal agent for the Lakewood's CHOICE program since July 1, 2019. It is a behavioral health initiative that serves parents and youth directly with various programs and curricula in partnership with the school district and local nonprofit organizations. This initiative does high impact work and is a great partner in Lakewood. The amendment is to add \$260,000 of new money and extend the duration of the contract through 6/30/2023. Most of the contract pays for the two CHOICE contractors who perform the work, and 8% is set aside to cover a portion of the administrative costs as it relates to the Human Services Coordinator position but does not cover other administrative costs such as finance and accounting.

PK – Farmers Market Grant, New Grant/1-Time

Add Farmers Market program expenditures of \$20,000 funded by grant revenue. The City applied to Washington State Department of Agriculture for recovery funds to support the Lakewood Farmers Market. The grant focused on the impacts that the COVID-19 pandemic had on past operations and provided funds to support the 2021 Farmers Market. Some of the funding impacts included a delay in opening the market, the need to move from City Hall to Fort Steilacoom Park to accommodate new access and spacing requirements, additional signage, staffing, training and never ending changes to COVID-19 safety plans, public health requirements and restrictions.

PK – No Child Left Inside, New Grant/1-Time

Add recreation program expenditures of \$25,000 funded by grant revenue. The required 25% local grant match will be funded by the existing 2021 recreation budget. The Washington State Legislature created the No Child Left inside grant program to provide underserved youth with quality opportunities to experience the natural world. The City received this grant to develop an outdoor recreation and education program to serve Lakewood Youth. The program will develop monthly special events that are low to no cost and provide access and equity to our community. The events will include orienteering, geocaching, fishing, and non-motorized water sports, environmental education, bird watching, camping and survival skills, nature, photography, art, and gardening. Program planning will begin in 2021 with program implementation occurring in 2022.

PK – Pierce County Specialized Recreation, New/Ongoing

Add \$15,000 in 2022 for participating in Pierce County Specialized Recreation program. This program is designed to serve household members with cognitive and developmental disabilities. There are 1,000 households in Pierce County that have a need for specialized recreation services. Currently Metro Parks Tacoma and Pierce County are the only providers while 25-30% of participants come from other cities and towns, including Lakewood. Some participants travel up to three hours for an hour long program. Pierce County will be merging their programs in 2022 for efficiency and providing most of the services out of the Lakewood Community Center. Approximately 8% of program participants are from Lakewood with increased participation base on local program options. The City has been asked to support this program for our more vulnerable residents and their family members. Pierce County will manage this program for all participating entities.

PK – Maintenance Worker 1.0 FTE, New/Ongoing

Add \$43,000 in ongoing funds to restore funding for the vacant maintenance worker 1.0 position beginning in 2022. This position was included in the original adopted budget as an authorized, yet unfunded position. As part of the City Manager's action strategies to address the financial impact of the COVID-19 pandemic, all current and future vacant positions (regular full-time, regular part-time, limited term, temporary, interns, seasonal) would not be filled for the foreseeable future, with some exception given the funding sources, legal mandates and/or reporting requirements. This position fell into this directive. The request is to restore funding for this position beginning in 2022 to address parks and street operational needs. Participation in parks grew as it was the only outlet for family gatherings, personal recreation, and recess for remote learners and those isolated due to quarantines and other COVID-related regulations. Position is proposed start date is July 1, 2022.

PK - Volunteer Graffiti Program, New/Ongoing

Add \$10,000 in 2022 to kick start a volunteer graffiti program to include graffiti supplies and appropriate supervision to coordinate and manage the program. The city's maintenance and operations team regularly and proactively addresses the graffiti tagging citywide. When graffiti is identified on private property, the City's code enforcement team reaches out to have them address. In general, private property owners comply and clean their property. The biggest challenge is not cleaning the graffiti. Once graffiti is cleaned up, those who are doing this come back the next day or within days with more tagging. For the most part, the tagging is not gang related, it is a handful or even less number of members in the community who are doing this.

PK – Street End Study, New/1-Time

Add \$20,000 in 2022 for a street end study. The City has had discussions regarding street end issues and potential policies since incorporation. A more detailed review process occurred in 2007. In 2008-2009 the City completed a comprehensive report on street ends with recommendations from the Parks and Recreation Advisory Board (PRAB). The 2020 Legacy Plan update addressed protecting public spaces including open space, water access, and natural areas for future generations. Street ends were discussed at this time and street end discussions were added to the 2022 work plan. The City will be updating the 2009 street ends report to include a more comprehensive update on each street end in terms of site feasibility and financial costs in 2022. Additional resources and professional services are needed to support the process to include public outreach, site survey, mapping, and public access, landscaping and design work.

PK – Kids Need Play!, Grant/1-Time

Add \$40,420 in 2021 for Kids Need Play! Program funded by Pierce County ARPA funds and commences 5/1/2021 and ends 10/31/2021. This program replaces loss revenue incurred by providing participants a discount. Pierce County will reimburse the City for the discounted share of the published cost to the participant demonstrated by the documentation of posted rate, discount and discount rate paid, but not for program expenses. The grant also pays for online transaction costs and \$1 per refund transaction fee for refund and enrollment of existing registrants into this program.

PK – SummerFEST Drone Video, New/1-Time

Add \$30,000 in 2022 for a drone show at SummerFEST. After reviewing a variety of options for fireworks and other celebration displays, the City Council requested a lighted drone show at SummerFEST. This show would be unique to the region, add something new and special to the event as well and emphasize the City's leadership in combatting climate change.

PD – Law Enforcement & Criminal Justice Legislative Fund, New/1-Time

Add \$238,260 in 2021 towards the purchase of body cameras. The \$238,260 represents the about \$4 per capita share of the total \$20M state legislative allocation for implementation of new police reform legislation. HB1223 mandates electronic recording of all custodial interrogations and body cameras would meet that mandate. The total 1-time cost for 80 body cameras is \$336,304, of which \$98,044 will be funded by ARPA.

PD – Clean Air Assessment, New/Ongoing

Add \$1,360 in 2022 for a total assessment of \$39,316 per notice received for calendar year 2022 assessment for air quality management in the Puget Sound region ("supplemental income" assessment as per RCW 70.94.092). Puget Sound Clean Air Agency's Board of Directors decided to keep the supplemental income per capita rate for calendar year 2022 at 83 cents, the same rate as the last three years. The supplemental income is based on population and assessed valuation of taxable property as defined by the Washington State Clean Air Act (RCW 70.94.093).

PD – Emergency Management Performance (EMPG) ARPA, Grant/1-Time

Add \$17,331 in revenues and expenditures funded by EMPG-ARPA grant. These funds are provided as a supplement to the current non-ARPA EMPG grant. The EMPG-ARPA Program provides federal funds to assist state, local, tribal and territorial governments in preparing for all hazards, passes through a portion of the federal award to local and tribal jurisdictions to sustain and enhance local and tribal emergency management programs. This grant requires a dollar for dollar match which will be provided by the West Pierce Emergency Management Coalition. This is an anticipated grant and is included on this budget adjustment due to potential expenditures occurring in 2021.

PD – Pierce County Sex Offender Residency Verification – Grant/Ongoing

Add \$14,927 in revenues funded by Pierce County Sheriff's Department funded by Washington Association of Sheriffs and Police Chiefs (WASPC). The contract period is 7/1/2021-6/30/2022. The purpose of this contract is to aid in the verification of all registered sex offenders places of residence for level I offenders every 12 months, level II offenders every 6 months, and level III offenders every 3 months in Pierce County. This is an anticipated grant and is included on this budget adjustment due to potential expenditures occurring in 2021.

PD – Lakewood Police Independent Guild (LPIG) Collective Bargaining Implementation – New/Ongoing

Add \$427,904 in 2021 and \$849,215 in 2022 to implement LPIG collective bargaining agreement. LPIG represents approximately 90 fully commissioned police officer, detective and sergeant positions. The major provisions of the new agreement are as follows: 2-year term (1/1/21-12/31/22); 4% wage increase in 2021 and 2022; Juneteenth paid holiday effective beginning in 2022; increase in specialty pay cap from 6% to 8%; health insurance waiver increase from \$1,500 to \$3,600 annually; and increase line of duty death annual leave payout from 65% to 100%. Additional changes related to specialty and additional duty assignment procedures, procedures for filling last-minute overtime, the use of accrued leave for illness or injury consistent with State law, grievance procedure timelines, and family and medical leave to reflect City policy and relevant laws, have been made to the labor agreement. In addition, appendices related to the collision review process, use of audio and video systems, and use of automatic vehicle locator (AVL) have been removed from the agreement and instead will be in the Lakewood Police Department Manual of Standards.

PD – Lieutenant 1.0 FTE – New/Ongoing

Add \$95,000 in 2022 for salaries and benefits for a new lieutenant position, bringing the total number of lieutenants to 5.0 FTEs. The additional lieutenant position is requested to address the increasing workload that have been absorbed by the department over the years including;; management of the now completed in-Car video program; management of the soon-to-be implemented body worn camera program; increased response to public disclosure requests; responsibility for Lakewood's participation and response to the Pierce County Force Investigation Team (PCFIT); administrative oversight of the Special Response Team (SRT) after withdrawal from Metro SWAT; and fleet management. Another consideration is the impending retirements of the majority of the command staff over the next two years. A new lieutenant would presumably more in service time and would provide some continuity and redundancy in leadership and the responsibilities associated with the lieutenant position. Proposed start date is July 1, 2022.

PD – REBOUND Program, New/Ongoing

Add \$30,664 in 2022 for Rebound Program. The proposed budget request is based on 96 commissioned positions (includes new lieutenant 1.0 FTE request) at \$319.42 per member year. Actual costs may vary once total member numbers are confirmed. The REBOUND Program is offered by the Tactical Athlete Health and Performance Institute. It is designed for First Responders but also incorporates any employee that may encounter an injury. Rebound has a dedicated staff that manages the affected employee while cooperating with a committed network of health care providers that give priority to members of the REBOUND program. They also have 'Portal Access' to Washington State L&I to assist in moving the claim along faster. On average, employees are able to return to full work status 30% faster when using this program. The REBOUND program provides the same coverage to its members for injuries on the job and during their off time. The program can also be extended to other departments in the City once the first responders are under the program. The cost is a flat rate based on the size of group have covered with no additional costs being incurred by the number of times a member uses the benefits.

Internal Service Charges:

See internal services funds for additional information.

Fleet & Equipment, 1-Time

- \$12,000 New Mower for Street Landscape Program
- \$65,000 New Vehicle for New Lieutenant

Fleet & Equipment, Ongoing

- \$823,149 Restore Replacement Reserve Collections in 2021

Property Management, 1-Time

- \$30,000 Security System Repairs Front Street O&M Shop
- \$40,000 Caretaker House Repairs

Information Technology, 1-Time

- \$22,000 Replace Police Station Radio Antenna
- \$18,000 Police Public Address (PA Microphones)
- \$20,589 City Council Laptops
- \$43,749 Microsoft Exchange Server & Licenses
- \$8,750 Enterprise Vault
- \$70,090 Colocation

Information Technology, Ongoing

- \$1,000 Website Translation Services
- \$51,517 Colocation Subscription & Renewal
- \$49,502 Information Technology Analyst 1.0 FTE
- \$21,028 Zoom License Renewal

Risk Management, ongoing

- \$83,422 WCIA Assessment Increase

General/Street Fund Subsidy

- \$29,995 1-Time
- \$65,309 Ongoing

Transfer to Rental Housing Safety Program, New/1-Time

See RHSP Fund for additional information.

- \$75,000 Rental Housing Safety Program Software Enhancements

Transfer to Public Art, New/1-Time

See Public Art Fund for additional information.

- \$30,000 Public Art

Transfers to Parks CIP, New/1-Time

See Parks CIP Fund for additional information.

- \$512,110 to 301.0005 Chambers Creek Trail Bridges
- \$43,300 to 301.0025 FSP All Abilities Playground
- \$620,000 to 301.0027 American Lake Park
- \$623,100 to 301.0032 Springbrook Park Expansion
- \$70,000 to 301.0039 American Lake North Parking Lot
- \$20,000 to 301.0041 Parks Sign Replacement (Design)
- \$100,000 to 301.0042 Downtown Park Schematic Design and Planning

Fund 101 Streets O&M

Internal Service Charges:

See internal services funds for additional information.

Fleet & Equipment, Ongoing

- \$61,854 Restore Replacement Reserve Collections in 2021

Property Management, 1-Time

- \$16,500 Sound Transit Elevator Repair

Information Technology, 1-Time

- \$1,933 City Council Laptops
- \$4,151 Microsoft Exchange Server & Licenses
- \$830 Enterprise Vault
- \$6,581 Colocation

Information Technology, Ongoing

- \$4,837 Colocation Subscription & Renewal
- \$4,648 Information Technology Analyst 1.0 FTE
- \$1,974 Zoom License Renewal

Risk Management, ongoing

- \$8,716 WCIA Assessment Increase

Fund 105 Property Abatement/Rental Housing Safety Program /1406 Affordable Housing

RHSP Membership Dues, New/1-Time

Add \$300 per year in expenditures (offset by inspection revenues) for membership dues for Housing Program Coordinator's real estate broker license renewal and related renewal coursework.

Internal Service Charges:

See internal services funds for additional information.

Information Technology, 1-Time

- \$75,000 Rental Housing Safety Program Software Enhancements

Fund 106 Public Art

Public Art Program, New/1-Time

Add \$30,000 in 2022 for public art, funded by the General Fund. A successful public art program engages, excites and involves the community in art. The City has been making strides in this area for many years. In 2021 the City added art to signal/utility boxes and a mural at American Lake Park. More artwork could be added in 2022 anticipating a more comprehensive public art program being implemented in 2023. The request would provide funding of \$20,000 for 8-10 utility boxes and \$10,000 for one community mural.

Fund 180 Narcotics Seizure Fund

Narcotics Seizures, New/1-Time

Add \$14,500 in revenues and expenditures funded by transfer of reserves from fleet & equipment fund for reimbursement of seizure purchased vehicle converted to non-seizure use activity. See Fleet & Equipment Fund for details.

Fund 190 Community Development Block Grant (CDBG) Fund

CARES Aid (Coronavirus Aid, Relief, and Economic Security Act) – CV2 (Round 2), New/1-Time

Add \$36,294 in 2021 to account for recent notification of additional award allocation for a total of \$172,000. In March 2021 the City was notified by the Washington State Department of Commerce of its eligibility to receive \$136,706 in CDBG-CV2 funding through its status as a CDBG entitlement community. These funds were authorized under the Coronavirus Aid, Relief and Economic Security Act (CARES Act). This initial award of \$136,706 was approved in the previous 2021 carry forward budget adjustment. CDBG-CV funding is to be used to prevent, prepare for, and respond to the social economic impacts of the coronavirus outbreak. Eligible activities include: 1) public service activities; 2) housing related activities; 3) public improvements and facilities; 4) real property acquisition; 5) economic development activities; and 6) general administrative and planning activities. All CDBG funded activities must benefit low and moderate income persons or meet the CDBG urgent need national objective criteria.

Fund 192 South Sound Military Communities Partnership

North Clear Zone, Grant/1-Time

Add \$1,400,000 for North Clear Zone (NCZ) Acquisition funded by Department of Commerce via state legislative ask. Funds will be used to purchase select properties adjacent to Joint Base Lewis McChord (JBLM). The ultimate objective of this project is to remove and relocate all businesses within the NCZ and protect JBLM from urban encroachment. The NCZ area of land is immediately north of and centered on the runway at McChord Air Force Base (part of JBLM). It is a potential danger to military personnel and surrounding civilian population by continuing to operate businesses so closely to an active runway. The estimated cost of acquiring and relocating all the properties in the NCZ is \$80.6M. In 2019, a cooperative agreement between the City of Lakewood and Army Environmental Command (AEC) prompted a planned federal capital outlay of up to \$64M over 5 decades, so long as there is a 20% local match (\$16M). The requested \$1.4M will go towards the required 20% match for the purchase and relocation of the Windmill Warehouse Park. To date, the SSMCP has received a total of \$1.25M from the state through the LCP, roughly \$500K from the City of Lakewood and \$530K from Pierce County to leverage \$3.7M through Air Force and \$1.5M through REPI Grant Program. Note – the \$1.4M includes the state admin fee (amount to be determined, up to 3% or \$50,000).

Fund 195 Public Safety Grants

PD – Emergency Management Performance (EMPG), Grant/1-Time

Add \$14,927 in revenues and expenditures for partial reimbursement of the Emergency Management Coordinator's position shared with the West Pierce Emergency Management Coalition. The coalition is comprised of the City of Lakewood, the City of University Place, and West Pierce Fire and Rescue. This grant requires a match of local funds of \$95,396 which is provided by the balance of the Coordinator's salary paid by the coalition. The coalition's apportionment is calculated as follows: Coordinator's position cost less the EMPG grant; remaining balances is allocated 40% and 60% allocated to the cities of Lakewood and University Place based on population as provided by Washington State Office of Fiscal Management (OFM). The City's portion of the local match is included in the existing General Fund budget. The grant funding period is 6/1/2021-8/31/22. This is an anticipated grant and is included on this budget adjustment due to potential expenditures occurring in 2021

PD - Washington Auto Theft Prevention Authority (WATPA), Grant/1-Time

Add \$144,100 in revenues and expenditures for grant received from Washington Auto Theft Task Prevention Authority, covering the second half of 2021 and extra security items purchased in June. This funding through the City of Federal Way (fiscal agent) provides for the position of an Auto Crimes Enforcement Task Force Investigators who are assigned to the WAPTA program. There is no local match required. The mission of the WAPTA is to prevent and reduce motor thefts in the State.

PD – FBI Innocence Lost Grant, Grant/1-Time

Add \$2,500 in revenues and expenditures for increase in grant received from FBI. The additional \$2,500 is for overtime work of two officers with the FBI in targeting the prosecution of organized crime groups responsible for the promotion of prostitution, specifically juvenile prostitution, interstate, or through the use of interstate commerce, drug trafficking, money laundering and alien smuggling. There is no local match required.

Fund 196 American Rescue Plan Act (ARPA)

The City received the first half of ARPA funds totaling \$6,883,118 in August 2021 and will received the second half in 2022. For tracking purposes, the total disbursement to the City of \$13,766,236 is accounted for in 2021 even though ARPA funds may be spread over multiple years. The rationale for this is to account for the programs on a project length basis. Unspent funds will be carried over to the following (2022) and unspent funds after that will roll over into the next year through 2026, when all ARPA funds must be spent or returned to Treasury. Per Treasury, the funds may accumulate interest which the City may keep and use at its discretion. The plan is to bring forward the accumulated interest earned for City Council consideration and action (for example, to use on other ARPA related programs or transfer to General Fund).

The City Council approved a number of programs via Ordinance No. 759, adopted on September 20, 2021. Each program's details (authorized budget and purpose/description) are included in the proposed budget adjustment.

Additionally, there are a number of new programs request, the majority of which was previously presented on September 13, 2021 that the City Council has not taken action on and are included for consideration.

Programs the City Council approved on September 20, 2021 via Ordinance No. 759:

196.xxxx Comfort Inn – Total \$1,050,000

(Program Cost \$1,000,000 + 5% Direct Admin Cost \$50,000)

This provides for the City's conditional funding of \$1 million in capital needs, to be used in combination with funds from the City of Tacoma and Pierce County, by Low Income housing Institute (LIHI) to purchase the building and pay associated costs of closing. \$700,000 will be conditionally committed as an acquisition bridge loan, and \$300,000 will be committed as a deferred loan as permanent financing. The City understands that LIHI is seeking to leverage State Department of Commerce Funding through their Rapid Capital Housing Acquisition program in the amount of \$7,000,000. A portion of these funds will be used to repay the City's bridge loan. The City's funding amount is subject to changed based on final project capital and operating costs. If there are decreases in development costs or increases in other projected capital revenue sources, the City and other public funders explicitly reserve the right to decrease the final subsidy award to the minimum level needed. The conditional funding is subject to: the reservation of 12 emergency shelter beds for Lakewood individuals; approval of the final project development and operations budget; consistency with the City of Lakewood 5-Year 2020-2024 Consolidated Plan and FY2021 Consolidated Annual Action Plan (approved); Income and Affordability levels of the Multi-Family Lending term sheet; and additional City of Lakewood requirements will be identified as further details become available regarding the project's construction costs, operational costs, and timelines for conversion from an enhanced shelter to permanent supportive housing. The conditional commitment does not cover all federal, state, and local requirements, nor all the terms that will be included in loan documents including legal rights and obligations.

196.xxxx Lakewood Community Services Advisory Board (CSAB) 1% Funds

(Program Cost \$137,662 + 5% Direct Admin Fee \$6,883)

Allocate 1% per year in 2022 and 2023 to support human service needs. CASB members concur with the Lakewood's Promise Advisory Board that the two human services strategic initiatives (workforce development and youth mental health) are critical investments to address changes that have been exacerbated by COVID-19 pandemic. CASB recommends allocating half of the 1% allocation to the Lakewood Thrives workforce development initiative that is now being managed by Career TEAM, and half towards youth mental health. The CSAB board will need additional time working with partners to form a recommendation for a youth mental health investment. The City will work with the Clover Park School District, Communities in Schools, Lakewood's Promise, and the Lakewood Youth Council. The youth mental health recommendation is scheduled to be reviewed at the CSAB joint study session with the City Council on November 8, 2021.

196.xxxx Warriors of Change – Total \$71,873

(Program Cost \$68,450 + 5% Direct Admin Cost \$3,423)

The Clover Park School District (CPSD) is providing funding for school – staff and teachers, facilitator costs, and the contract with Quantum Learning. CPSD requesting funding from the City of Lakewood for Communities in Schools of Lakewood portion of the Warriors Change Program and cash incentives for student participants.

ARPA program funds total \$68,450 and will provide:

- \$40,000 Student end-of-program incentives (80 students @ \$500/each)

- \$8,000 Cohort-Mentor stipends (8 college age students @ \$1,000/each)

- \$4,800 Administration costs for managing students and mentors (10%)

- \$9,150 summer Program Coordinator costs (2 months -> 2 weeks planning + 6 week program)

- \$6,500 Summer Site Coordinator costs (2 months)

\$68,450 Total Program Costs

Note: The Warriors of Change 2021 is the pilot program of a 6-week leadership development project-based learning experience for Clover Park High School rising seniors, with the hope that the program can grow to expand and serve more students for futures year.

196.xxxx Pierce County BIPOC Business Accelerator Contribution – Total \$525,000

(Program Cost \$500,000 + 5% Direct Admin Cost \$25,000)

Partnership opportunity -- Entrepreneurial & Technical Assistance with focus Opportunities. The County Council has set aside \$5M of their ARPA funds toward this initiative with the caveat that they receive matching funds from cities, non-profits and the business community. During the CARES process the County with thousands of businesses and saw some gaps and opportunities to grow entrepreneurship and help Black, Indigenous and People of color (BIPOC) communities and small and micro businesses grow their companies. Programs will have a county-wide focus to include: growing entrepreneurship; BIPOC; structured cohort opportunities; and tailored individual opportunities. Resources will go to training, technical resources needed by businesses, innovation grants to help with seed money funding, financial reporting programs and mentors/navigators to help the businesses learn to use the tools. Success measures include the number of businesses launched and growing wealth in our communities.

196.xxxx LPD Body Cameras Purchase of Cameras & Video Storage – Total \$102,944

(Program Cost \$98,044 + 5% Direct Admin Cost \$4,900)

Purchase of 80 body cameras (includes cameras, docking stations, software with training and 5-year service plan). Total estimated 1-time cost for cameras and video storage of \$336,304 is funded in part with State police reform funding of \$238,260.

196.xxxx LPD Body Cameras Operations

(Program Cost \$284,045+ 5% Direct Admin Cost \$14,202)

Funds to support Year 2021 and 2022 operations. Includes Records Specialist 1.0 FTE beginning August 2021 and Associate Attorney 1.0 FTE beginning in January 2022.

196.xxxx ARPA Administration –Finance 1.0 FTE and ARPA Coordinator 1.0 FTE – Total \$688,312

(Program Cost \$688,312 + 5% Direct Admin Cost \$0)

Limited Term Positions ending 12/31/2026 or sooner – TBD

Positions in support of ARPA Program. Add grant accountant position to ensure compliance with financial accounting, auditing and interim/annual reporting. Grant requirements, including accounting and reporting, have become increasingly complex, as well as accessing/utilizing the various specific granting agency systems and portals. Add ARPA coordinator position to assist ARPA Program Manager in various ARPA program requirements, serve as Lakewood ARPA Resident Navigator and point of contact for Lakewood businesses seeking ARPA assistance available from County, State and Federal levels. The City's Resident Navigator program referral assistance to city residents seeking ARPA rent/mortgage and utility funds, child care services, workforce training, medical and behavioral health services, and/or emergency shelter,

196.xxxx Lakewood Boys & Girls Club – Teen Engagement and Mental Health Support Needs– Total \$237,304

(Program Cost \$226,000 + 5% Direct Admin Cost \$11,304)

Teen Late Nights. This program is from 6:00-9:00 PM (goal is to offer 2x/month during the school year) and includes games, activities, snacks, and a meal provided by a local restaurant or prepared by our staff members. Teen Late Night encourages the development of youth in grades 6-12 by providing a safe environment, consistent adult involvement, and fun activities that foster excellence and a positive attitude. Specific activities focus on personal development including social skills, problem-solving techniques, communication skills, goal setting, and decision making. They are designed to give young people the sense that they can achieve short and long-term goals to lead a successful life. Health and fitness are an important part of Late Night. Activities such as sports tournaments and nutritious snacks encourage physical development and healthy life-styles. Also, through recreational activities, Late Night participants have fun while acquiring self-confidence, a sense of fair play and skills in interpersonal relationships. Examples of Late Night social recreation activities, and include skits and plays, dances, movies, games, fine arts projects, and karaoke.

196.xxxx Habitat for Humanity Boat Street Project – Total \$254,100

(Program Cost \$242,000 + 5% Direct Admin Cost \$12,100)

Provide for off-site construction costs including sanitary sewer extension, water main extension and hydrants, storm drainage, joint utility trench, and public street work (paving sidewalk, traffic control, etc.)

196.xxxx Rebuilding Together South Sound - Total \$341,250

(Program Cost \$325,000 + 5% Direct Admin Cost \$16,250)

Provide funds to operate a Rebuilding a Healthy Neighborhood (RaHN) Program for 1 to 2 years in each of the 4 neighborhoods that the City of Lakewood has identified as specific neighborhoods in need of attention with regards to safe and healthy housing (Tillicum/Woodbrook, Springbrook, Lakeview, and Monte Vista areas). Some Rebuilding Together Affiliates have had a much better success rate when they focus on one neighborhood for two consecutive years. Other affiliates have had good results with a single year focus in neighborhoods. The cost per neighborhood is \$65,000. The \$325,000 would provide for \$65,000/year for 5 years. A 5-year span would allow for a RaHN event in either each of the 4 neighborhoods plus an additional neighborhood or select 2 neighborhoods for 2-year programs and 1 neighborhood for a single year program.

196.xxxx YMCA - Total \$1,779,750

(Program Cost \$1,695,000 + 5% Direct Admin Cost \$84,750)

YMCA provided a list of ideas during the community engagement process including: COVID-19 recovery programs and services addressing educational disparities; promoting healthy childhood environments; establishing a youth employment program; and health and wellness services for adults. The actual programs that will be funded are yet to be determined and will depend on the review of their application once the ARPA program is established.

196.xxxx Emergency Services Alert & Warning System - Total \$13,998

(Program Cost \$13,331 + 5% Direct Admin Cost \$667)

Funds for annual subscription. Lakewood is a part of a coalition that provides emergency management services to Lakewood, University place, West Pierce Fire and Rescue and Steilacoom (joining coalition in January 2022). The coalition is evaluating its own alert and warning system. The system would allow the coalition to send emergency messages via reverse 911 to landlines and/or to any cell phone within the alert boundary. It would also allow for residents to subscribe for routine messages from the City.

196.xxxx West Pierce Fire & Rescue - Total \$241,500

(Program Cost \$230,000 + 5% Direct Admin Cost \$11,500)

Funds to improve 2 items of the emergency management program. They are: 1) update WPFR's Department Operations Center (DOC) and backup DOCS to better communicate with the City and stakeholders during times of emergency or disaster, including technology to hold virtual meetings. Cost of technology upgrades at 4 fire stations total \$200,000. Also, \$10,000 for HAM radios for similar level of capabilities as the City to be able to communicate seamlessly if phone and internet fail during an emergency; and 2) Translation of basic emergency messages into additional languages to better serve the community. WPFR would serve as lead on this project for the Emergency Management Coalition. Cost to translate emergency messages into the top 4 languages utilized in the fire district is approximately \$20,000.

196.xxxx City Website and Multilingual Services – Total \$36,750

(Program Cost \$35,000 + 5% Direct Admin Cost \$1,750)

Implementation of transition software and comprehensive overhaul of the City's website for usability improvements.

196.xxxx Youth Employment Program – Total \$88,200

(Program Cost \$84,000 + 5% Direct Admin Cost \$4,200)

To provide a more traditional Youth Corp work crew program for the 2022 summer season. The 12 week program would include hands on work throughout the City as well as leadership and employment readiness training. The program including estimated costs involves: 2 recreation leaders \$25,000; 8 youth workers \$57,000; and fuel and program supplies \$1,000.

196.xxxx City Reader Boards - Total \$336,000

(Program Cost \$320,000 + 5% Direct Admin Cost \$16,000)

Funds to purchase 2 reader boards at \$160,000 each. Considerations for locations of the reader boards include: average daily traffic count; whether location is at a stop light; competition for attention (are there too many other signs in the area?); access to right-of-way for installation; and zoning.

New Requests

Presented to the City Council on September 20, 2021, though not approved as part of Ordinance 759:

196.xxxx Municipal Court Technology – Total \$139,650

(Program Cost \$133,000 + 5% Direct Admin Cost \$6,650)

The Municipal Court is in need of video and audio replacement. In summary, the request is to: replace existing audio solution with new technology to include wireless microphones, handheld & lapel microphones; implement wireless content sharing providing real time collaboration during court proceedings utilizing an AirMedia presentation gateway solution; replace existing overhead speakers with new units to eliminate any overhead feedback or squeal; replace existing amplifiers, signal processors and mixing hardware; build the system around digital audio recordings software (currently For the Record 'FTR'); implement new video solution to include cameras, digital display screens, remote streaming capability along with local recording options; implement new video storage solution which provides enhanced streaming capability, numerous recording and archival options for long term storage of court proceedings & provide online; remote services and court proceedings for the public; add assistive listening technology; and comply with all state and federal guidelines pertaining to Covid-19.

196.xxxx City Council Chambers Dias – Total

(Program Cost \$125,000 + 5% Direct Admin Cost \$6,250)

Dais expansion in City Council Chambers to provide for social distancing due to COVID-19 pandemic as well as for as providing for space for AV equipment and working space to take notes, etc. Cost of \$125,000 covers \$15,000 for interior design, \$75,000 for construction, \$20,000 for technology changes at each station, \$10,000 for lighting over top of each station, and \$1,000 for permits.

196.xxxx HVAC Cooler System Replacement at City Hall with Bipolar Ionization – Total \$525,000

(Program Cost \$500,000 + 5% Direct Admin Cost \$25,000)

Replace current HVAC air handler units on the roof (7 units) as they are due for replacement in a few years so it doesn't make sense to band aid them now with a bipolar system. This does not include boiler or chillers. Bipolar ionization (which is currently controversial and facing class action suits regarding its effectiveness) would be included in the update.

196.xxxx Hand Washing Stations at City Parks without Bathrooms – Total \$78,750

(Program Cost \$75,000 + 5% Direct Admin Cost \$3,750)

Hand washing stations at 5 Parks without bathrooms at a cost of \$15,000 each. These parks are: Oakbrook, Active, Washington, Edgewater, and Wards Lake.

196.xxxx City Hall Reconfiguration – Total \$104,000

(Program Cost \$100,000 + 5% Direct Admin Cost \$5,000)

Provide funds for space expert regarding consolidation of City operations to 1st & 2nd floors (approximately 35,000 square feet). Requested funds provides for schematic (step 1) and includes the following: inventory of existing furniture, conferencing with city departments to determine needs/wants, prepare written program, schematic space planning, meetings with owner to refine space planning, survey of existing mechanical and electrical equipment, preliminary cost estimate, architect cost, structural engineer and interior design assessment to determine if it is viable and what structural changes are needed. Funds do not cover construction documents and permitting (rough estimate \$520,000 for this step 2) that are based on step 1. It also does not cover the reconfiguration/construction (step 3) costs estimated at \$100-\$150 per square foot.

196.xxxx Lakewood Police Department (LPD) Retention

(Program Cost \$637,500 + 5% Direct Admin Cost \$31,875)

\$7,500 lump sum payment per officer (\$85 officers = \$637,500 maximum) in exchange for a commitment to remain with the Police Department for 3 years + 5% direct admin cost for a total of \$669,375. The department is expecting a large number of police officer retirements to occur in the near future. A primary reason for this is that when the Police Department was established in 2004, many of the officers who were hired from other agencies had about the same number of years' experience; essentially early to mid-career. Overtime has been used to maintain coverage, however, is not the optimal solution. The department continues to aggressively recruit both new officers and laterals, with the latter slowing down, and are moving as fast as the civil service process as prescribed by the state. The City recently implemented incentives to attract lateral applications and retention payments are needed to provide incentives to entice current officers from leaving and/or retiring early.

Tacomaprobono Housing Justice Project – Total \$472,500

(Program Cost \$450,000 + 5% Direct Admin Cost \$22,500)

The mission of Tacomaprobono Community Lawyer s is to combat systemic racism and other forms of discrimination by expanding access to civil legal service. Tacomaprobono's Housing Justice Project (THJP) can do the essential work of keeping evictions off records with funding for additional staff attorneys to represent Lakewood residents prior to cases being filed. Previously, THJP was able to use other funds to support this work for Lakewood residents. Pierce County has funded THJP staff to handle pre-eviction filing cases in rural areas of the county, excluding the City of Tacoma, City of Lakewood, and other more urban municipalities. At the point later this month when Right to Counsel is certified in Pierce County, THJP will not have the funding or staff to assist Lakewood renters who receive an eviction notice. With additional staff, the organization would be able to assist City of Lakewood residents and prevent evictions from ever being filed by responding to the case immediately. THJP attorneys would negotiate with landlords to

remedy the underlying issue, leading to a complete resolution or additional time to move out – both of which eliminate the need for a landlord to proceed with litigation. This is crucial to keep evictions off records, preventing homelessness and promoting long term housing security. THJP proposed that the City of Lakewood target additional funding from American Rescue Plan Act (ARPA) funds to fill the gap in services that, if left unfunded, will detrimentally impact the City’s residents and communities of color by displacing thousands of renters and increasing the homelessness crisis.

- Goals:
1. Provide direct representation to clients prior to eviction matters being filed in court
 2. Provide legal services in other areas that directly impact housing security, such as legal financial obligation reconsideration, criminal records sealing and relicensing.
 3. Provide additional resources to increase general community outreach and education, focusing on communities of color.

Funding request is for a 2-year program to fund: Personnel assigned to assist Lakewood residents (1.0 FTE Staff Attorney \$100,000/year and 1.0 FTE Paralegal \$75,000/year); and support for expanded outreach materials (paper publications, videos, increased targeting of vulnerable populations, translation) \$50,000/year.

Fund 202 Local Improvement District (LID) Debt Service

LID Redemption, New/1-Time

Decrease LID assessment revenue by \$14,330 in 2021 and \$2,133 and decrease LID debt service payments by \$134,953 in 2021 and increase by \$39,755 in 2022. Complete payoff of LID debt is as follows: December 2022 for 1101/1103; December 2023 for LID 1108; and March 2033 for LID 1109.

Fund 301 Parks Capital

301.0005 Chambers Creek Trail, New/1-Time

Add \$512,110 in project expenditures funded General Fund. In 2019 Lakewood, Pierce County and University place entered into an interlocal agreement for the purpose of designing and constructing the Chambers Creek Trail along with bridges and one boardwalk. Bridge #1 is under construction and completion is anticipated this fall. When complete, Bridge #1 will open approximately one mile of trail to users. However, that will still leave approximately 3.5 miles of the Canyon inaccessible to users unless Bridge #2 and the associated boardwalk is build. Approximately \$512,110 is needed for the City’s share to fill the funding gap for both bridges.

<u>Sources/Project Costs</u>	<u>Phase I – Bridge</u>	<u>Phase 2 - Trail</u>
City of Lakewood	\$179,451	\$657,659
City of University Place	\$179,451	\$657,659
Pierce County	\$179,451	\$657,659
RCO Grant	\$150,000	\$709,000
Total	\$688,353	\$2,681,977

This budget adjustment results in a life-to-date 2022 cost estimate of \$837,110 funded by:

\$591,701 General Fund
 \$100,000 REET
 \$20,409 Paths & Trails
 \$125,000 SWM
\$837,110 Total Sources

301.0018 Parks CIP Support 1.0 FTE (Limited Term Position through 12/31/2024), New/1-Time

The City has been very successful procuring grants and funds to implement park improvement projects. In the next few years the City will be managing over \$10 million in park capital improvements. The City currently has the equivalent of a half-time temporary position that manages all the projects. Additional support is needed to ensure all of the various components as well as the grant requirements are done properly and projects are completed on time and within established budgets. Funding is within the existing Parks CIP budget.

301.0020 Wards Lake, Grant/1-Time

Add \$622,840 in project expenditures funded by Department of Commerce Grant through State legislative ask \$2,840 and General Fund \$620,000. At over 35 acres (assuming the City will purchase remaining parcels by year-end) Wards Lake is an outstanding natural area in a densely populated area. A comprehensive master plan update was completed in 2019 in conjunction with the Legacy Plan. The master plan focused on increased access, environmental health storm water function, improved safety and ways to discourage negative activities. Eliminate funds anticipated of \$1,600,000 and replace with the following grants:

- \$500,000 from Washington Wildlife and Recreation Programs (WWRP) Local Parks grant. \$1 million city match required, however, City intends to use other grants awarded and allocated city resources to cover the local match required.
- \$1,000,000 from Land and Water Conservation (LWCF) grant, anticipate City Council grant acceptance in October. \$1 million city match required, however, City intends to use other grants awarded and allocated city resources to cover the local match required.
- \$350,000 from Youth Athletic Fund (YAF) for pump track, anticipate City Council acceptance late September. \$38,907 city match required, however, City intends to use other grants awarded and allocated city resources to cover the local match required. Note – reclassifying only \$100,000 of the total \$350,000 grant.
- \$2,840 Department of Commerce (DOC) grant from State Legislative Ask of \$258,000. The budget adjustment is calculated as follow: DOC grant \$258,000 less the admin fee less \$5,160 admin fee less \$250,000 funds anticipated previously budgeted = \$2,840 net budget increase).

This budget adjustment results in a life-to-date through 2022 cost estimate of \$2,667,840 funded by:

\$500,000 WWRP Grant
\$1,000,000 LCWF Grant
\$350,000 YAF Grant
\$252,840 DOC Grant (State Legislative Ask)
\$217,500 General Fund
\$247,500 REET
\$100,000 SWM
\$2,667,840 Total Sources

301.0025 Fort Steilacoom Park ADA/Sensory All Abilities Playground, New/1-Time

Add \$43,300 in project expenditures funded by the General Fund. The expenditure increase includes \$23,300 for playground equipment and installation and \$20,000 for ADA parking lot access improvements. The original budget was \$150,000. Prior to and during construction, additional conditions occurred and items and various services were needed to complete the project. Unanticipated issues included repairing and installing climbing boulders, not being able to reuse the old swing set; adding surfacing and additional items to meet safety standards and due to a new city code regarding building permits, additional work was needed on site that had not been included in the original bid.

This budget adjustment results in a life-to-date through 2022 cost estimate of \$193,300 funded by:

\$193,300 General Fund
\$193,300 Total Sources

301.0027 American Lake Improvements, New/1-Time

Add \$622,840 in project expenditures (\$20,000 for parking lot trees and landscaping/\$600,000 for safety updates and new dock area for swimming) funded by General Fund \$620,000 and net increase in Department of Commerce grant from state legislative ask \$2,840. Improvements will include ADA access to the beach, new restroom building, picnic shelter, repairs to bulkheads and retaining walls, landscaping, interpretive signs, benches and other amenities. Additional safety improvements are anticipated to be needed to account for crowd control and swim area improvements. Planning and permitting will occur in late 2021 with construction occurring in 2022. The budget adjustment also replaces \$1 million in funds anticipated with \$500,000 WWRP Grant and \$500,000 ALEA Grant. Both grants are anticipated to be accepted by City Council late September and each require \$885,000 local match (matched by other grants and REET funds that have already been appropriated).

This budget adjustments results in a life-to-date through 2022 cost estimate of \$2,411,340 funded by:

- \$500,000 WWRP Grant
- \$500,000 ALEA Grant
- \$252,840 DOC Grant (State Legislative Ask)
- \$35,000 Pierce County Grant
- \$3,500 Contributions/Donations
- \$620,000 General Fund
- \$500,000 REET
- \$2,411,340 Total Sources**

301.0031 Fort Steilacoom Parks Turf Infields, New/1-Time

Add \$1,950,000 in project expenditures funded by YAF Grant \$350,000 and funds anticipated through Pierce College \$1,600,000. The Youth Athletic Fields grant is anticipated to be accepted by City Council late September and the City will use the Department of Commerce allocation for project match. The City has an interlocal agreement (ILA) with Pierce College to develop a collegiate field at this site and has \$1,600,000 budgeted for improvements. A more detailed ILA regarding use will be reviewed in late 2021.

This budget adjustment results in a life-to-date through 2022 cost estimate of \$3,210,000 funded by:

- \$994,700 Department of Commerce Grant
- \$1,600,000 Funds Anticipated (Pierce College)
- \$350,000 Youth Athletic Fields (YAF) Grant
- \$15,300 General Fund
- \$250,000 REET
- \$3,210,000 Total Sources**

301.0032 Springbrook Park Expansion Phase V, New/1-Time

Add \$623,100 in project expenditures funded by the General Fund. This project continues City efforts to improve the quality of life for residents in the Springbrook neighborhood. This project will help us clean up approximately 660 linear feet of shoreline, and create a healthy place for Springbrook residents to visit and play. A master plan was updated in 2020 after extensive community outreach. New improvements were suggested and cost estimates were made. Since that time and during permitting and development of construction documents economic conditions have changed. Current construction costs have increased and city is considering prioritizing improvements to meet available funds. Base project costs reflecting current funding include: loop trail, moving community garden, site development of property expansion, landscaping, street frontage improvements along 127th and shoreline enhancements. Additional requests include: \$72,650 to cover additional expenses related to purchasing and demolition of Louwein adjacent property. Plus additional funds to cover state admin for grant \$30,450, costs to construct the Pump Track = \$250,000, Dog Park = \$ 120,000 and Basketball Court = \$150,000 for a total of \$623,000.

This budget adjustment results in a life-to-date through 2022 cost estimate of \$1,789,256 funded by:

- \$757,540 Department of Commerce Grant
- \$10,000 Tacoma Pierce County Health Department Grant
- \$900,000 General Fund
- \$121,616 Springbrook Park Acquisition Phase III Project Savings
- \$1,789,256 Total Sources**

301.0039 American Lake North Parking Lot, New/1-Time

Add \$70,000 in 2022 funded by General Fund. The City Council approved parking lot improvements to recently purchased property adjacent to the American Lake Park parking lot. The site will support single car and vehicles with boat launch trailer parking. Additional resources are anticipated due to expansion of the area and current supply chain issues and market rates. Work completion anticipated in early 2022.

This budget adjustment results in a life-to-date through 2022 cost estimate of \$543,750 funded by:

\$543,750 General Fund

\$543,750 Total Sources

301.0041 Parks Sign Replacement (Design), New/1-Time

Add \$20,000 in 2021 for design. While reviewing park entry sign design options, the City Council requested expansion of the program to include a review of signs city-wide to ensure they are cohesive uniform. Outside support and skills are needed to provide review, design services and project management.

301.0042 Downtown Park (Design and Planning), New/1-Time

Add \$100,000 in 2021 for schematic design and planning. The City's Legacy Plan regarding Parks Capital Facility Plan (PCFP) consists of the top ranked projects. Two PCFPs are provided to account for the development of two different downtown parks: 1) a 2-acre park and 2) a 4-acre park. Funds will be used to explore the options, including schematic design and planning.

Fund 302 Transportation Capital

302.0074 Streets: South Tacoma Way – 88th to 80th Street, Continuation/1-Time

Add \$14,250 in revenues and expenditures funded by the WSDOT. The current grant authorized by Federal Highway Administration (FHWA) allocation of \$375,000 is increased to \$389,500 and provides for federal share of the total \$450,000 cost of preliminary engineering.

This budget adjustment results in a life-to-date through 2022 cost estimate of \$535,935 funded by:

\$389,250 WSDOT Federal Grant

\$6,685 Contributions

\$140,000 REET

\$535,935 Total Sources

302.0114 112th St SW – Clover Park High School Sidewalk – Gravelly Lake Drive to Highland, New/1-Time

Add \$743,000 in revenues and expenditures for this project funded by WSDOT Safe Routes to Schools state funding \$656,000 and REET \$87,000 for the required local match. Project scope includes pedestrian lighting at crossings, school speed zone flashing beacons and signage re-installed, ADA curb ramp retrofits, sidewalk with curb, pedestrian-scale lighting, and bike lane on one side of the road. The anticipated project start date is January 2022 and opens to traffic in June 2023.

The budget adjustment results in a life-to-date through 2022 cost estimate of \$743,000 funded by:

\$656,000 WSDOT Safe Routes to Schools

\$87,000 REET

\$743,000 Total Sources

302.0135 Streets: WA Blvd & Edgewood Drive (North Fort to Gravelly Lake Drive), New/1-Time

Add \$1,149,683 in revenues and expenditures funded by a reimbursement from Lakewood Water District, for a piping project that coincides with this project's location. The improvements will be owned by Lakewood Water District.

The budget adjustment results in a life-to-date through 2022 cost estimate of \$19,850,521 funded by:

\$5,484,970 General Obligation Bonds
\$4,273,998 Grants Anticipated
\$1,149,683 Lakewood Water District
\$3,000,000 TIB Grant
\$652,638 REET
\$195,000 TBD
\$150,302 Contributions
\$4,943,930 SWM
\$19,850,521 Total Sources

302.0164 Sidewalk Fill-in Farwest Dr from 112th to Lakes HS, & 100th St Ct SW to STL, Blvd, Housekeeping/1-Time

The previous budget adjustment (2021 carry forward) added \$1,475,000 in project expenditures funded by grants anticipated \$1,336,000 and REET \$139,000. This adjustment was based on the City's notification of an impending grant from the state Safe Routes to Schools grant program application. The grant has since been awarded so the current adjustment removes grants anticipated to grant received, and requires no additional funds. The project scope includes pedestrian lighting, road reconfiguration, ADA curb ramp retrofits, sidewalk with curb, and bike lanes. The anticipated project start date is January 2022 and opens to traffic in July 2023.

The budget adjustment results in a life-to-date through 2022 cost estimate of \$1,475,000 funded by:

\$1,336,000 Safe Routes to Schools
\$139,000 REET
\$1,475,000 Total Sources

302.0165 Pine Street Sidewalk and Pedestrian Crossing, New/1-Time

Add \$969,000 in revenues and expenditures for this project funded by WSDOT 2021-2023 state funding \$883,000 and REET \$86,000 for the required local match. The complete project title is "Pine Street Sidewalk and Pedestrian Crossing – Connection Water Ditch Trail to Wards Lake Park – 84th Street South to 200' North of 83rd Street South. Project scope includes pedestrian lighting at crossings, marked crosswalks, pedestrian crossing advance stop bars, ADA curb ramp retrofits, audible pedestrian signal, sidewalk with curb, pedestrian countdown signal, leading pedestrian intervals, full traffic signal, bike lanes, pedestrian-scale lighting, and parking removal. The anticipated project start date is January 2022 and opens to traffic in July 2023.

The budget adjustment results in a life-to-date through 2022 cost estimate of \$969,000 funded by:

\$838,000 Safe Routes to Schools
\$86,000 REET
\$969,000 Total Sources

Fund 303 Real Estate Excise Tax

Real Estate Excise Tax, Revenue/1-Time

Increase revenue estimates by \$1,700,000 in 2021 and \$0 in 2022, resulting in revised estimates of \$3,500,000 and \$1,800,000, respectively. These funds will be considered for appropriation as part of the transportation project funding analysis that will be presented to the City Council on October 25, 2021.

Transfers to Transportation CIP, New/1-Time

See Transportation CIP Fund for additional information.

- \$86,000 to 302.0165 Pine Street Sidewalk and Pedestrian Crossing.
- \$87,000 to 302.0144 112th St SW – Clover Park High School Sidewalk

Fund 311 Sewer Capital Projects

311.0000 Sewer Availability Charge, Revenue/1-Time

Increase revenue estimates by \$183,760 in 2021 and \$185,020 in 2022. The new revenue estimates with this adjustment is \$348,760 in 2021 and \$385,020 in 2022 and reflect additional revenues from recently completed sewer projects completed in 2019 and 2020. Prior to properties connecting up to the sewer system, property owners are subject to the City's sewer availability charges. Costs include annual administrative expenses to maintain and operate the fund.

311.0000 Sewer Availability Charge from Collections, Revenue/1-Time

Add revenue estimates of \$235,000 in 2021 for revenues received through collections process. The majority of this revenue is from collecting on 26 past due accounts going back to 2015.

Fund 401 Surface Water Management

401.0000 Surface Water Management Fees, Revenue/Ongoing

Increase revenue estimates by \$50,000 in 2021 and \$50,000 in 2022. The new revenue estimates with this adjustment is \$4,401,500 in 2021 and \$4,516,400 in 2022 based on City Council adopted rate increase of 2.5% per year.

401.0016 112th St Drainage Improvements, CIP/1-Time

Eliminate project budget of \$40,000 in 2021 and \$350,000 in 2022 and return funding to SWM operations. This project was intended to provide greater water quality treatment and additional infiltration capability to an existing system located within 112th St SW. Upon field investigation, it was determined that the system had not been cleaned in many years with a significant accumulation of debris. After cleaning and inspection, the system is working properly and has sufficient water quality features for the constraints of the location. As future roadway projects improve the transportation system within the drainage basin, each project will be required to provide treatment for the project's impact.

Internal Service Charges:

See internal services funds for additional information.

Fleet & Equipment, Ongoing

- \$22,985 Restore Replacement Reserve Collections in 2021

Information Technology, 1-Time

- \$977 City Council Laptops
- \$2,100 Microsoft Exchange Server & Licenses
- \$420 Enterprise Vault
- \$3,329 Colocation

Information Technology, Ongoing

- \$2,446 Colocation Subscription & Renewal
- \$2,350 Information Technology Analyst 1.0 FTE
- \$988 Zoom License Renewal

Risk Management, ongoing

- \$3,962 WCIA Assessment Increase

Fund 501 Fleet & Equipment

PD – Public Address (PA) Microphones, New/1-Time

Add \$18,000 internal service charges in 2021 for the purchase of PA microphones. The Washington State Criminal Justice Training Commission (WSCJTC) is providing legislatively mandated training for all commissioned officers called Patrol Tactics. The training teaches de-escalation as well as basic patrol tactical concepts that includes high risk stops. These are used when an officer needs to detain/arrest a high risk subject (i.e. subject who did a shooting, robbery, or possesses firearms). The old technique was to use the PA microphone from the driver's seat and instruct the suspect to exit their car and walk back to the officer. The new tactic that is being taught/recommended by WSCJTC is to conduct this stop while the officer is standing at the rear of the patrol vehicle. This is a much safer technique and requires new microphones installed at the rear of the patrol vehicle at a cost of \$300 per marked patrol vehicle for a total cost of approximately \$18,000.

PD - Replace Vehicle 40800, Continuation/1-Time

Add (carry forward) \$39,000 in 2021 for the replacement of damaged vehicle \$34,000 and emergency equipment \$5,000. This vehicle assigned to CIU was involved in a significant collision and repaired, but is not reliable due to electronic issues that have not been resolved after repeated attempts. Funding source is replacement reserves of \$32,723 and insurance proceeds of \$6,277.

PD - Replace Vehicle 40630 with Seizure Vehicle, Continuation/1-Time

Add \$14,500 in 2021 for transfer of replacement reserves to Narcotics Seizure Fund. Vehicle 41690 Chevrolet Tahoe was purchased in 2009 by Narcotics Seizure Fund and used for gang enforcement. Due to low use, the vehicle was transferred to Police non-seizure operations as a K9 vehicle to replace vehicle 40631 which was approved in 2020 but not purchased. The \$14,500 is based on \$4,500 market value of the vehicle plus \$10,000 cost to convert the vehicle for K9 use.

PD – New Vehicle for New Lieutenant 1.0 FTE, New/1-Time

Add \$65,000 in 2021 in support of new lieutenant 1.0 FTE request.

PD – New Mower for Street Landscape Program, New/1-Time

Add internal service charges of \$12,000 in 2022 for the purchase of a new 48" Z Track Mower to support the Street Landscape program. Currently there are 1.75 FTEs assigned to street landscaping. This team provides maintenance to all city buildings, traffic islands, gateways, Sounder Station and along city streets and right-of-ways. There is one mower assigned to the team. The additional Z Track Mower would allow the team to complete more work in those areas. Besides mowing, this equipment allows them to pick up trash along the streets in advance of mowing, providing more efficient use of limited resources.

Fund 502 Property Management

PK - Security System at Front Street O&M Shop, New/1-Time

Add \$30,000 for security system repairs and updates funded by internal service charges to the General Fund. The current security system at the Front St Shop was installed in 2013. The system started failing in 2019 and was patched together until the main components failed and cannot be replaced. The current system is also not compatible with the City's card reader system. This new system was proposed by our Information Technology team to interface with City systems and includes a new gate access and building control systems plus an intercom for visitor communication.

PK – Sound Transit Elevator Repair, New/1-Time

Add \$16,500 in 2021 to replace the control board that burned out and is not operational. It does not appear to be due to vandalism. The elevator is owned by the City and provides ADA and pedestrian access to the structure from Kendrick Street.

PK - Fort Steilacoom Park Caretaker's House Repairs, New/1-Time

Add \$40,000 for repairs and maintenance at the Fort Steilacoom Park caretaker's house funded by internal service charges to the General Fund. Other than painting the exterior of the house in 2006 when the City took over maintenance and operations from Pierce County, there hasn't been any major repairs. The City Council authorized \$10,000 for a new roof and gutters necessary to keep the property in good useable condition and ensure a safe living environment is maintained for the tenant at this site. The additional \$40,000 request is for the HVAC system, new doors and windows and updates to the electrical panel. The repairs are necessary to keep the property in good useable condition and ensure a safe living environment is maintained for the tenant at this site.

Fund 503 Information Technology

CD - RHSP Software Enhancements, New/1-Time

Add \$75,000 for software enhancements. Since the initial software was launched at the end of 2018, several enhancements/fixes have been identified that will improve operations, efficiency, and effectiveness, including: removing unnecessary reports and adding new reporting capability; making sure public cannot add or change addresses; automatic change registration date to new year effective January 1; prevent registration/renewal of rental business license until previous year's fees have been paid; identify the specific item for "red code" issue message; fix wrong number of units listed; ability to query all COCs and licenses associated with the property owner; automatic system generate renewal notices; icon placement, renaming and removal; void transactions process and reports; add payer information by property; add site name; discontinue sending completed inspection reports to previous owner; and reducing the amount of time it takes to load list inspections and home pages.

CM – Web Translation Services, New/Ongoing

Add \$500/year for web translation annual service costs. The service translates and content on the City's web page to multiple languages. The initial 1-time cost is funded by the City's ARPA funds allocation.

PD – Replace Radio Antenna, New/1-Time

Add \$22,000 internal service charges in 2021 for the purchase of a new radio antenna. The Police Station radio antenna system failed. This is a critical piece of infrastructure that has been in use for many years as it was donated to the City from Nextel/Sprint when the service was discontinued. The antenna system covers all radios at the Police Station. Attempts to fix was unsuccessful, thus replacement is the only option.

CW – City Council Laptops, New/1-Time

Add \$23,500 in 2021 for the purchase of 7 laptops and accessories (keyboard, pen, air adapter) to replace existing iPads. Annual ongoing costs totaling \$2,535 are already budgeted as part of existing iPads so no additional maintenance & operation cost is needed. The new laptops include a four year warranty.

CW – Information Technology Analyst 1.0 FTE, New/1-Time

Add \$56,500 in 2022 for salaries and benefits. The addition of this new position will allow the Information Technology Division to address increased technology needs as it relates to public records request, telework, cybersecurity, help desk and special projects. The increase in public disclosure requests (PDR) heavily impacts not only the Legal Department but also IT, particularly the City's Chief Information Officer (CIO), since IT is the "3rd party" providing the initial extract of emails meeting the PDR request. The hybrid telework/in office continues to require support from IT, and while employees are required to come to office when technology (for example, employee's internet connection is poor or technology doesn't support their need) there is still the call and follow-up to IT. Additionally, the COVID-19 pandemic (lead to remote access work) has also created new opportunities for cybercriminals to exploit technology systems. The additional support will provide some relief to the CIO who can then dedicate more of this time and expertise to major projects as identified in the 6-year IT Strategic Plan, as well as planning for and staying abreast of major development and trends in information technology in order to advance and protect the city's technology infrastructure. Proposed start date is July 1, 2022.

CW - Microsoft Exchange Server & Licenses, New/1-Time

Add \$50,000 in 2021 for Microsoft Exchange Server and Client Licenses. The current server and client licenses have reached end of life. The City must upgrade to the latest version of exchange server to ensure the City remains on the latest version and systems are secure. Support is no longer available on the current version, putting the City at security risk.

CW – Enterprise Vault, New/1-Time

Add \$10,000 in 2021 for Enterprise Vault. Enterprise Vault is an archiving and compliance solution that ensures information is properly retained. The current system has reached end of life and must be upgraded to continue operation with new Microsoft Exchange 2019 server. The moneys will be used to contract with third party professional services to perform the upgrade due to the critical nature of software/upgrade and potential issues that may arise as part of the upgrade process.

CW - Colocation for Disaster Recovery, New/1-Time

Add \$80,000 1-time in 2021 as follows:

- Add \$50,000 for the purchase of servers, firewalls and storage appliances to host virtual infrastructure to provide remote access to city resources/data during a disaster or outage. This hardware is required for co-location services.
- Add \$30,000 for the purchase of required software for co-location to host virtual infrastructure. This software includes VMWare ESXi, VEAAM backup software and replication.

CW - Colocation for Disaster Recovery Subscriptions/Renewals, New/Ongoing

Add \$58,800 ongoing (\$30,000 in 2021 and \$28,800 in 2022) as follows:

- Add \$28,800 to obtain full hardware rack and internet/data services to install all required hardware, including power and securing fees. This will add additional data center 100 miles away located at Flexential, Hillsboro location for disaster recovery. Includes data services and monthly Rackspace rental. (Ongoing, beginning in 2022)
- Add \$15,000 for maintenance/support costs which provides warranty, services and maintenance on hardware, 24x7 support. The subscriptions are for 3-years with renewal in 2025. (Ongoing)
- Add \$15,000 for the required annual maintenance for support and use of the software. (Ongoing)

Fund 504 Risk Management

WCIA Assessment, New/Ongoing

Add \$96,100 in 2022 for WCIA assessment to account for increases primarily in general liability. Overall, WCIA experienced a liability rate increase of 19.4% driven by the insurance market in Washington State. Factors affecting the insurance market include large jury awards, changes in state laws, the social justice movement, and changing conditions in the insurance market worldwide. This is not unique to the WCIA risk pool and why the traditional insurance carriers are raising rates or completely pulling out of public risk in the State of Washington and nationally. The good news for the City of Lakewood is that our projected increase of 7.0% is well below the overall increase to the pool of 19.4%, which is a reflection of the City's continued focus on effectively managing its risk management program.

ATTACHMENTS

- Fund Summaries with Proposed Revised Budgets
- Draft Ordinance and Exhibits
- 2021-2024 City Council Adopted Goals

NEXT STEPS

October 25, 2021 Study Session

- Review of Funding Strategy for Transportation Improvement Projects

November 1, 2021 Regular Meeting

- Public Hearing on the 2022 Property Tax Levy
- Public Hearing on the 2021/2022 Mid-Biennium Budget Adjustment

November 8, 2021 Study Session

- Review of the 2022 Fee Schedule Amendments

November 15, 2021 Regular Meeting

- Adopt the 2022 Property Tax Levy
- Adopt the 2021/2022 Mid-Biennium Budget Adjustment
- Approve Creation of New Funds/Designation Funds
 - American Rescue Plan Act (ARPA) Special Revenue Fund
 - Real Estate Excise Tax Capital Project Fund
 - Economic Development Opportunity Fund (Designate within General Fund Ending Fund Balance)
- Approve the 2022 Fee Schedule

November 22, 2021 Study Session

- 6-Year (2021-2026) Financial Forecast
 - Followed by an update late Q1/early Q2, 2022

**2021/2022 Mid-Biennium Budget Adjustment
Summary of Proposed Requests**

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	CC Goals	Objectives	FTE	Adjustment Type	Ongoing/1-Time	Year 2021		Year 2022	
						Revenue	Expenditure	Revenue	Expenditure
Grand Total - All Funds			9.50			\$ 30,258,488	\$ 28,263,012	\$ 601,872	\$ 1,215,847
Total - Fund 001 General			3.50			\$ 2,906,288	\$ 4,263,124	\$ 864,065	\$ 1,840,162
RV Property Tax Updated Estimate Based on Pierce County Preliminary	4. Fiscal Responsibility	4.2	-	Rev	Ongoing	-	-	96,510	-
RV Sales Tax	4. Fiscal Responsibility	4.2	-	Rev	Ongoing	1,940,000	-	276,000	-
RV Parks Sales Tax	4. Fiscal Responsibility	4.2	-	Rev	Ongoing	75,000	-	-	-
RV Criminal Justice Sales Tax	4. Fiscal Responsibility	4.2	-	Rev	Ongoing	150,000	-	-	-
RV Admissions Tax	4. Fiscal Responsibility	4.2	-	Rev	Ongoing	(50,000)	-	(40,000)	-
RV Gambling Tax	4. Fiscal Responsibility	4.2	-	Rev	Ongoing	348,000	-	119,960	-
RV State Share Revenues - Liquor Excise Tax	4. Fiscal Responsibility	4.2	-	Rev	Ongoing	-	-	54,529	-
RV State Share Revenues - Liquor Profits	4. Fiscal Responsibility	4.2	-	Rev	Ongoing	-	-	(15,959)	-
RV Fines & Forfeitures - Municipal Court	4. Fiscal Responsibility	4.2	-	Rev	Ongoing	(75,000)	-	(75,000)	-
RV Fines & Forfeitures - Photo Infractions	4. Fiscal Responsibility	4.2	-	Rev	Ongoing	100,000	-	100,000	-
CM Camera Equipment	5. Transparency	5.1	-	New	1-Time	-	16,500	-	-
CM State Governmental Affairs Contract	4. Fiscal Responsibility 5. Transparency	4.3 5.2	-	New	Ongoing	-	-	-	3,450
CM Federal Governmental Affairs Contract	4. Fiscal Responsibility 5. Transparency	4.3 5.2	-	New	Ongoing	-	-	-	4,725
CM Communications Strategic Plan Contracted Services	4. Fiscal Responsibility 5. Transparency 6. Robust & Active Community	4.1 5.1 / 5.3 6.2	-	New	1-Time	-	35,000	-	-
CM Communications Intern	4. Fiscal Responsibility 5. Transparency 6. Robust & Active Community	4.1 5.1 / 5.3 6.2	-	New	1-Time	-	-	-	25,000
FI Non-Departmental AWC (Association of Washington Cities) Membership Dues	4. Fiscal Responsibility	4.1	-	New	Ongoing	-	-	-	2,252
CD Sustainability Officer 1.0 FTE Limited Term Position through 12/31/2024 Start Date 7/1/2022.	4. Fiscal Responsibility 3. Public Safety 5. Transparency	4.1 / 4.3 3.3 / 3.4 5.3	1.00	New	1-Time	-	-	-	59,205
CD Sustainability Office Assistant 0.50 FTE Limited Term Position through 12/31/2024 Start Date 7/1/2022.	4. Fiscal Responsibility 3. Public Safety 5. Transparency	4.1 / 4.3 3.3 / 3.4 5.3	0.50	New	1-Time	-	-	-	15,575
CD ICLEI - Local Government for Sustainability Annual Membership Dues	4. Fiscal Responsibility 3. Public Safety 5. Transparency	4.1 / 4.3 3.3 / 3.4 5.3	-	New	1-Time	-	-	-	1,800
CD Permit Technician 1.0 FTE Limited Term Position through 12/31/2024	1. Economic Development	1.1	1.00	New	1-Time	-	-	85,025	85,025
CD 3rd Party SEPA Review for Western State Hospital Master Plan Funded by Applicant	1. Economic Development 5. Transparency 6. Robust & Active Community	1.1 5.1 6.1	-	New	1-Time	5,000	5,000	-	-

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						Revenue	Expenditure	Revenue	Expenditure
CD 3rd Party SEPA Review for Tree Removal, Retention & Mitigation	1. Economic Development 5. Transparency 6. Robust & Active Community	1.1 5.1 6.1	-	New	1-Time	-	5,000	-	-
CD Professional Services - Tree Preservation Public Participation Plan	1. Economic Development 5. Transparency 6. Robust & Active Community	1.2 5.1 6.1 / 6.3	-	New	1-Time	-	60,000	-	-
CD Economic Development Strategy	1. Economic Development	1.1 / 1.2 / 1.3 / 1.4 / 1.5	-	New	1-Time	-	35,920	-	-
MC Office of Public Defense Grant	3. Public Safety 4. Fiscal Responsibility	3.3 4.2	-	Grant	1-Time	-	-	68,000	68,000
PK CHOICE Program	1. Economic Development 4. Fiscal Responsibility 5. Transparency 6. Robust & Active Community	1.4 / 1.5 4.3 5.3 6.3	-	Grant	1-Time	65,000	65,000	195,000	195,000
PK Farmers Market Funded by Grant Revenue	1. Economic Development 4. Fiscal Responsibility 6. Robust & Active Community	1.4 / 1.5 4.3 6.3	-	Grant	1-Time	20,000	20,000	-	-
PK No Child Left Inside Grant Funded by Grant Revenue	1. Economic Development 4. Fiscal Responsibility 5. Transparency 6. Robust & Active Community	1.4 / 1.5 4.3 5.3 6.3	-	Grant	1-Time	17,350	17,350	-	-
PK Pierce County Specialized Recreation	4. Fiscal Responsibility 5. Transparency 6. Robust & Active Community	4.3 5.3 6.1 / 6.3	-	New	Ongoing	-	-	-	15,000
PK Maintenance Worker 1.0 FTE - Restore Funding Start Date July 1, 2022	2. Dependable Infrastructure 4. Fiscal Responsibility	2.1 / 2.2 / 2.3 / 2.4 4.1 / 4.3	1.00	New	Ongoing	-	-	-	43,000
PK Volunteer Graffiti Program Supplies	1. Economic Development 6. Robust & Active Community	1.4 / 1.5 6.1 / 6.3	-	New	Ongoing	-	-	-	10,000
PK Street End Study	2. Dependable Infrastructure	2.1 / 2.2 / 2.3 / 2.4	-	New	1-Time	-	-	-	20,000
PK Kids Need Play! Grant	1. Economic Development 4. Fiscal Responsibility 5. Transparency 6. Robust & Active Community	1.4 / 1.5 4.3 5.3 6.1 / 6.3	-	Grant	1-Time	40,420	40,420	-	-
PK SummerFest Drone Video	1. Economic Development 4. Fiscal Responsibility 5. Transparency 6. Robust & Active Community	1.4 / 1.5 4.1 / 4.3 5.1 / 5.3 6.1 / 6.3	-	New	1-Time	-	-	-	30,000
PD Law Enforcement & Criminal Justice Legislative Funding Funding Applied to Body Worn Cameras + ARPA Fund for Balance	3. Public Safety	3.1 / 3.4	-	New	1-Time	238,260	238,260	-	-
PD Clean Air Assessment	3. Public Safety	3.3	-	New	Ongoing	-	-	-	1,360
PD Emergency Management Performance (EMPG) ARPA Grant	3. Public Safety 4. Fiscal Responsibility	3.3 / 3.4 4.1 / 4.3	-	Grant	1-Time	17,331	17,331	-	-

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	CC Goals	Objectives	FTE	Adjustment Type	Ongoing/ 1-Time	Year 2021		Year 2022	
						Revenue	Expenditure	Revenue	Expenditure
PD Sex Offender Residency Verification	3. Public Safety	3.1	-	Grant	Ongoing	14,927	-	-	-
PD Lakewood Police Independent Guild (LPIG) Implement Collective Bargaining Agreement	3. Public Safety 4. Fiscal Responsibility	3.1 / 3.2 / 3.3 / 3.4 4.1	-	New	Ongoing	-	427,904	-	849,215
PD Lieutenant 1.0 FTE Personnel Cost Start Date 7/1/2022.	3. Public Safety 4. Fiscal Responsibility	3.1 / 3.2 / 3.3 / 3.4 4.1	-	New	Ongoing	-	-	-	95,000
PD REBOUND Program	3. Public Safety 4. Fiscal Responsibility	3.1 4.1 / 4.3	-	New	Ongoing	-	-	-	30,664
IS CW - Restore Fleet & Equipment Reserves	4. Fiscal Responsibility	4.1 / 4.2	-	New	Ongoing	-	823,149	-	-
IS PK-Internal Service Charge New Mower for Street Landscape Program	4. Fiscal Responsibility 2. Dependable Infrastructure	4.1 2.2	-	New	1-Time	-	12,000	-	-
IS PK-Internal Service Charge Security System Repairs Front Street O&M Shop	4. Fiscal Responsibility	4.1	-	New	1-Time	-	30,000	-	-
IS PK-Internal Service Charge Caretaker House Repairs	4. Fiscal Responsibility	4.1	-	New	1-Time	-	40,000	-	-
IS CM-Internal Service Charge Website Translations Services Annual M&O	4. Fiscal Responsibility 5. Transparency 6. Robust & Active Community	4.1 5.1 6.2	-	New	Ongoing	-	500	-	500
IS PD-Internal Service Charge Replace Radio Antenna	3. Public Safety	3.1	-	New	1-Time	-	22,000	-	-
IS PD-Internal Service Charge Public Address (PA) Microphones for Legislatively Mandated	3. Public Safety	3.1	-	New	1-Time	-	18,000	-	-
IS PD - Internal Service Charge Vehicle for New Lieutenant Start Date 7/1/2022.	3. Public Safety	3.1	-	New	1-Time	-	65,000	-	-
IS CW-Internal Service Charge City Council Laptops	4. Fiscal Responsibility	4.3	-	New	1-Time	-	20,589	-	-
IS CW-Internal Service Charge Microsoft Exchange Server & Licenses	4. Fiscal Responsibility	4.3	-	New	1-Time	-	43,749	-	-
IS CW-Internal Service Charge Enterprise Vault	4. Fiscal Responsibility	4.3	-	New	1-Time	-	8,750	-	-
IS CW-Internal Service Charge CoLocation Subscription/Renewal	4. Fiscal Responsibility	4.3	-	New	Ongoing	-	26,284	-	25,233
IS CW-Internal Service Charge CoLocation	4. Fiscal Responsibility	4.3	-	New	1-Time	-	70,090	-	-
IS CW-Internal Service Charge IT Analyst 1.0 FTE Start Date July 1, 2022	4. Fiscal Responsibility	4.1 / 4.3	-	New	Ongoing	-	-	-	49,502
IS CW-Internal Service Charge Annual Zoom License Renewal	4. Fiscal Responsibility	4.1 / 4.3	-	New	Ongoing	-	10,514	-	10,514

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	CC Goals	Objectives	FTE	Adjustment Type	Ongoing/1-Time	Year 2021		Year 2022	
						Revenue	Expenditure	Revenue	Expenditure
IS CW-Internal Service Charge WCIA Assessment Increase	4. Fiscal Responsibility	4.1	-	New	Ongoing	-	-	-	83,422
TR General/Street Fund Subsidy	4. Fiscal Responsibility	4.1 / 4.2 / 4.3	-	New	1-Time	-	29,995	-	-
TR General/Street Fund Subsidy	4. Fiscal Responsibility	4.1 / 4.2 / 4.3	-	New	Ongoing	-	65,309	-	16,720
TR Transfer to Rental Housing Safety Program for Software Enhancements	1. Economic Development 4. Fiscal Responsibility	1.3 4.1	-	New	1-Time	-	75,000	-	-
TR Transfer to Public Art Fund Public Art Program - Signal Box Wrap & Mural	1. Economic Development 4. Fiscal Responsibility 6. Robust & Active Community	1.4 / 1.5 4.1 6.3	-	New	1-Time	-	-	-	30,000
TR Transfer to Parks CIP 301.0005 Chambers Creek Trail Bridges	1. Economic Development 2. Dependable Infrastructure 4. Fiscal Responsibility 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 4.2 6.1 / 6.3	-	New	1-Time	-	512,110	-	-
TR Transfer to Parks CIP 301.0025 FSP All Disabilities Playground	1. Economic Development 2. Dependable Infrastructure 4. Fiscal Responsibility 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 4.2 6.1 / 6.3	-	New	1-Time	-	43,300	-	-
TR Transfer to Parks CIP 301.0027 American Lake Park	1. Economic Development 2. Dependable Infrastructure 4. Fiscal Responsibility 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 4.2 6.1 / 6.3	-	New	1-Time	-	620,000	-	-
TR Transfer to Parks CIP 301.0032 Springbrook Park Expansion	1. Economic Development 2. Dependable Infrastructure 4. Fiscal Responsibility 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 4.2 6.1 / 6.3	-	New	1-Time	-	623,100	-	-
TR Transfer to Parks CIP 301.0039 American Lake North Parking Lot	1. Economic Development 2. Dependable Infrastructure 4. Fiscal Responsibility 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 4.2 6.1 / 6.3	-	New	1-Time	-	-	-	70,000
TR Transfer to Parks CIP 301.0041 Parks Sign Replacement (Design)	1. Economic Development 2. Dependable Infrastructure 4. Fiscal Responsibility 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 4.2 6.1 / 6.3	-	New	1-Time	-	20,000	-	-
TR Transfer to Parks CIP 301.0042 Downtown Park Schematic Design and Planning	1. Economic Development 2. Dependable Infrastructure 4. Fiscal Responsibility 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 4.2 6.1 / 6.3	-	New	1-Time	-	100,000	-	-

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	CC Goals	Objectives	Adjustment Ongoing/ Type 1-Time			Year 2021		Year 2022	
			FTE			Revenue	Expenditure	Revenue	Expenditure
Total - Special Revenue Funds			4.00			\$ 15,749,161	\$ 15,549,161	\$ 47,020	\$ 47,020
Total - Fund 101 Street O&M						95,304	95,304	16,720	16,720
TR General/Street Fund Subsidy	4. Fiscal Responsibility	4.1 / 4.2 / 4.3	-	New	Ongoing	65,309	-	16,720	-
TR General/Street Fund Subsidy	4. Fiscal Responsibility	4.1 / 4.2 / 4.3	-	New	1-Time	29,995	-	-	-
IS CW - Restore Fleet & Equipment Reserves	4. Fiscal Responsibility	4.1 / 4.2	-	New	Ongoing	-	61,854	-	-
IS PK - Internal Service Charge Sound Transit Elevator Repair	2. Dependable Infrastructure 4. Fiscal Responsibility	2.4 4.1	-	New	1-Time	-	16,500	-	-
IS CW-Internal Service Charge City Council Laptops	4. Fiscal Responsibility	4.1	-	New	1-Time	-	1,933	-	-
IS CW-Internal Service Charge Microsoft Exchange Server & Licenses	4. Fiscal Responsibility	4.1 / 4.3	-	New	1-Time	-	4,151	-	-
IS CW-Internal Service Charge Enterprise Vault	4. Fiscal Responsibility	4.1 / 4.3	-	New	1-Time	-	830	-	-
IS CW-Internal Service Charge CoLocation	4. Fiscal Responsibility	4.1	-	New	1-Time	-	6,581	-	-
IS CW-Internal Service Charge CoLocation Subscription/Renewal	4. Fiscal Responsibility	4.1	-	New	Ongoing	-	2,468	-	2,369
IS CW-Internal Service Charge IT Analyst 1.0 FTE Start Date July 1, 2022	4. Fiscal Responsibility	4.1 / 4.3	-	New	Ongoing	-	-	-	4,648
IS CW-Internal Service Charge Annual Zoom License Renewal	4. Fiscal Responsibility	4.1 / 4.3	-	New	Ongoing	-	987	-	987
IS CW-Internal Service Charge WCIA Assessment Increase	4. Fiscal Responsibility	4.1	-	New	Ongoing	-	-	-	8,716
Total - Fund 104 Hotel/Motel Lodging Tax						\$ 200,000	\$ -	\$ -	\$ -
AD Lodging Tax Revenues	1. Economic Development	1.4 / 1.5		Rev	1-Time	200,000	-	-	-
Total - Fund 105 Property Abatement			-			\$ 75,300	\$ 75,300	\$ 300	\$ 300
CD RHSP - Realtor License Renewal & Related Coursework Offset by Inspection Revenue	1. Economic Development 4. Fiscal Responsibility 3. Public Safety	1.3 4.1 3.3	-	New	Ongoing	300	300	300	300
IS RHSP-Internal Service Charge (Funded by General Fund) Rental Housing Safety Program Software Enhancements	1. Economic Development 4. Fiscal Responsibility 3. Public Safety	1.3 4.1 3.3	-	New	1-Time	75,000	75,000	-	-
Total - Fund 106 Public Art			-			\$ -	\$ -	\$ 30,000	\$ 30,000
PK Public Art Program - Signal Box Wrap & Mural Funded by General Fund	1. Economic Development 4. Fiscal Responsibility 6. Robust & Active Community	1.4 / 1.5 4.1 6.3	-			-	-	30,000	30,000

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						Revenue	Expenditure	Revenue	Expenditure
Total - Fund 180 Narcotics Seizure			-			\$ 14,500	\$ 14,500	\$ -	\$ -
PD Transfer In From Fleet Reserves to Reimburse Seizure Fund For Non-Seizure Funded Operations	3. Public Safety	3.2	-			14,500	14,500	-	-
Total - Fund 190 CDBG						\$ 36,294	\$ 36,294	\$ -	\$ -
CD CARES Aid CV2 (Round 2) Additional Funds Total \$172,000	4. Fiscal Responsibility	4.3	-	New	1-Time	36,294	36,294	-	-
Total - Fund 192 South Sound Military Communities Partnership (SSMCP)			-			\$ 1,400,000	\$ 1,400,000	\$ -	\$ -
CD North Clear Zone Funded by Department of Commerce State Legislative Ask	3. Public Safety 4. Fiscal Responsibility	3.1 / 3.3 4.3	-			1,400,000	1,400,000	-	-
Total - Fund 195 Public Safety Grants			-			\$ 161,527	\$ 161,527	\$ -	\$ -
PD Emergency Management Performance Grant (EMPG) Grant	3. Public Safety 4. Fiscal Responsibility	3.1 4.1	-	Grant	1-Time	14,927	14,927	-	-
PD FBI Innocence Lost Grant	3. Public Safety 4. Fiscal Responsibility	3.1 4.1	-	Grant	1-Time	2,500	2,500	-	-
PD Washington Auto Theft Prevention Authority (WAPTA) Grant	3. Public Safety 4. Fiscal Responsibility	3.1 4.1	-	Grant	1-Time	144,100	144,100	-	-
Total - Fund 196 ARPA Grant			4.00			\$ 13,766,236	\$ 13,766,236	\$ -	\$ -
Remaining ARPA Funds to be Allocated by the City Council	4. Fiscal Responsibility	4.3	-	Grant	1-Time	5,382,534	5,382,574	-	-
ARPA Expenditures - Total \$2,933,325									
1 Comfort Inn Purchase & Emergency Shelter Operation for 2 Year + 5% Direct Admin Cost	4. Fiscal Responsibility 6. Robust & Active Community	4.3 6.1	-	Grant	1-Time	1,050,000	1,050,000	-	-
2 Lakewood Community Services Advisory Board 1% of Funds in 2022 and 2023 + 5% Direct Admin Cost Category C - Services to Disproportionately Impacted Communities	4. Fiscal Responsibility 6. Robust	4.3 6.1	-	Grant	1-Time	144,545	144,545	-	-
3 2021 Warriors of Change (Clover Park High School) 2021 Program + 5% Direct Admin Costs Category C - Services to Disproportionately Impacted Communities	4. Fiscal Responsibility 6. Robust & Active Community	4.3 6.1	-	Grant	1-Time	71,873	71,873	-	-
4 Pierce County BIPOC Business Accelerator Contribution Program + 5% Direct Admin Cost Category C - Services to Disproportionately Impacted Communities	4. Fiscal Responsibility 6. Robust & Active Community	4.3 6.1	-	Grant	1-Time	525,000	525,000	-	-
5 LPD Body Cameras Purchase of Cameras & Video Storage + 5% Direct Admin Cost (State Police Reform Funds \$238,260 + ARPA \$98,044 = \$336,304 Total) Category F - Revenue Replacement	3. Public Safety 4. Fiscal Responsibility	3.1 / 3.2 4.3	-	Grant	1-Time	102,944	102,904	-	-
6 LPD Body Cameras 2021/2022 Operations + 5% Direct Admin Cost Category F - Revenue Replacement	3. Public Safety 4. Fiscal Responsibility	3.1 / 3.2 4.3	2.00	Grant	1-Time	350,651	350,651	-	-

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						Revenue	Expenditure	Revenue	Expenditure
7 ARPA Program Administration Indirect Costs Limited Term Positions Ending 12/31/2026 or Earlier - TBD 5 Years for Finance 1.0 FTE and ARPA Coordinator 1.0 FTE (including resident Navigator Services), Tracking & Reporting, City Staff % Category G - Administrative Costs	4. Fiscal Responsibility	4.3	2.00	Grant	1-Time	688,312	688,312	-	-
Community Engagement External Requests - Total \$2,612,404									
8 Boys & Girls Club - Maybe if ARPA & Youth Specific 5 Year Program Category B - Negative Economic Impacts	1. Economic Development 4. Fiscal Responsibility 6. Robust & Active Community	1.3 4.3 6.3	-	Grant	1-Time	237,304	237,304	-	-
9 Habitat for Humanity Boat Street Project Utilities and Road Improvements for 12 Unit project Category C - Services to Disproportionately Impacted Communities	4. Fiscal Responsibility 6. Robust & Active Community	4.3	-	Grant	1-Time	254,100	254,100	-	-
10 Rebuilding Together South Sound 5 Year Program Category C - Services to Disproportionately Impacted Communities	4. Fiscal Responsibility 6. Robust & Active Community	4.3	-	Grant	1-Time	341,250	341,250	-	-
11 YMCA - Maybe if ARPA & Youth Specific 5 Year Program (\$339,000/Year) Category C - Services to Disproportionately Impacted Communities	4. Fiscal Responsibility 6. Robust & Active Community	4.3	-	Grant	1-Time	1,779,750	1,779,750	-	-
Identified Revenue Replacement Expenditures - Total \$716,448									
12 Emergency Services Alert & Warning System Partnership with University Place, Steilacoom, West Pierce Fire & Rescue Category F - Revenue Replacement	4. Fiscal Responsibility	4.3	-	Grant	1-Time	13,998	13,998	-	-
13 West Pierce Fire & Rescue Category F - Revenue Replacement	3. Public Safety 4. Fiscal Responsibility	4.3	-	Grant	1-Time	241,500	241,500	-	-
14 City Website Multilingual Services Initial Start-Up Cost Category F - Revenue Replacement	4. Fiscal Responsibility 5. Transparency 6. Robust & Active Community	4.1 5.1 6.2	-	Grant	1-Time	36,750	36,750	-	-
15 Youth Employment Program Funding for 1 Year Program Category F - Revenue Replacement	4. Fiscal Responsibility	4.3	-	Grant	1-Time	88,200	88,200	-	-
16 City Reader Boards Purchase of 2 at \$160,000/Each Category F - Revenue Replacement	2. Dependable Infrastructure 4. Fiscal Responsibility 5. Transparency	2.3 4.3 5.1	-	Grant	1-Time	336,000	336,000	-	-
New Requests (Presented to City Council on Sep 20, 2021) - Total \$2,121,525									
Municipal Court Chambers Technology for Hybrid Proceedings Category F - Revenue Replacement	4. Fiscal Responsibility	4.3	-	Grant	1-Time	139,650	139,650	-	-
City Council Chambers (Dias Expansion for Social Distancing) Category F - Revenue Replacement	4. Fiscal Responsibility	4.3	-	Grant	1-Time	131,250	131,250	-	-

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						Revenue	Expenditure	Revenue	Expenditure
HVAC Cooler System Replacement at City Hall with Bipolar Ionization Category A - Public Health	4. Fiscal Responsibility	4.3	-	Grant	1-Time	525,000	525,000	-	-
Hand Washing Stations at City Parks without Bathrooms (Oakbrook, Active, Washington, Edgewater, Wards Lake) Category A - Public Health	4. Fiscal Responsibility	4.3	-	Grant	1-Time	78,750	78,750	-	-
City Hall Space Reorganization to 1st & 2nd Floors Schematic Design Only Category F - Revenue Replacement	4. Fiscal Responsibility	4.3	-	Grant	1-Time	105,000	105,000	-	-
Lakewood Police Department (LPD) Retention Lump sum \$7,500 for 85 Officers Max Category F - Revenue Replacement	4. Fiscal Responsibility	4.3	-	Grant	1-Time	669,375	669,375	-	-
Tacoma Probono Housing Justice Program 2-Year Program Category C - Services to Disproportionately Impacted Communities	4. Fiscal Responsibility	4.3	-	ARPA	1-Time	472,500	472,500	-	-
Grand Total - Debt Service Funds			-			\$ (14,332)	\$ (134,954)	\$ (2,133)	\$ 39,756
Total - Fund 202 LID Debt Service						\$ (14,332)	\$ (134,954)	\$ (2,133)	\$ 39,756
LID 1101/1103	4. Fiscal Responsibility	4.2	-	Debt	1-Time	(14,332)	(26,391)	(2,133)	(90,149)
LID 1108	4. Fiscal Responsibility	4.2	-	Debt	1-Time	-	912		(2,050)
LID 1109	4. Fiscal Responsibility	4.2	-	Debt	1-Time	-	(109,475)	-	131,955
Total - Capital Improvement Project Funds			1.00			\$ 10,174,883	\$ 8,056,123	\$ (550,980)	\$ (563,000)
Total - Fund 301 Parks CIP			1.00			\$ 6,892,190	\$ 6,892,190	\$ (2,448,000)	\$ (2,448,000)
301.0005 Chambers Creek Trail - Bridge 1 & Bridge 2 Funded by General Fund	1. Economic Development 2. Dependable Infrastructure 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 6.1 / 6.3	-	New	1-Time	512,110	512,110	-	-
301.0018 Parks CIP Support Funded within Existing CIP Budget Limited Term Position through 12/31/2024	1. Economic Development 2. Dependable Infrastructure 4. Fiscal Responsibility 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 4.2 6.1 / 6.3	1.00	New	1-Time	-	-	-	-
301.0020 Wards Lake Funded by Grants	1. Economic Development 2. Dependable Infrastructure 4. Fiscal Responsibility 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 4.2 6.1 / 6.3	-	Grant	1-Time	1,937,840	1,937,840	(1,435,000)	(1,435,000)
301.0025 FSP All Disabilities Playground - Playground & Install Funded by General Fund	1. Economic Development 2. Dependable Infrastructure 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 6.1 / 6.3	-	New	1-Time	23,300	23,300	-	-

**2021/2022 Mid-Biennium Budget Adjustment
Summary of Proposed Requests**

Identification of Specific City Council Goals & Objectives is a work in progress. See Attachment "2021-2024 City Council Adopted Goals" for Details of Objectives

	CC Goals	Objectives	FTE	Adjustment Type	Ongoing/1-Time	Year 2021		Year 2022	
						Revenue	Expenditure	Revenue	Expenditure
301.0025 FSP All Disabilities Playground - ADA Parking Access Funded by General Fund	1. Economic Development 2. Dependable Infrastructure 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 6.1 / 6.3	-	New	1-Time	20,000	20,000	-	-
301.0027 American Lake Park Improvements Funded by Grants & General Fund	1. Economic Development 2. Dependable Infrastructure 4. Fiscal Responsibility 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 4.2 6.1 / 6.3	-	New	1-Time	1,705,840	1,705,840	(1,083,000)	(1,083,000)
301.0031 Fort Steilacoom Park Turf Infields Funded by YAF Grant \$350,000 and Funds Anticipated \$1,600,000	1. Economic Development 2. Dependable Infrastructure 4. Fiscal Responsibility 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 4.2 6.1 / 6.3	-	Grant	1-Time	1,950,000	1,950,000		
301.0032 Springbrook Park Expansion Phase V Funded by General Fund	1. Economic Development 2. Dependable Infrastructure 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 6.1 / 6.3	-	New	1-Time	623,100	623,100	-	-
301.0039 American Lake North Parking Lot Funded by General Fund	1. Economic Development 2. Dependable Infrastructure 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 6.1 / 6.3	-	New	1-Time	-	-	70,000	70,000
301.0041 Parks Sign Replacement (Design) Funded by General Fund	1. Economic Development 2. Dependable Infrastructure 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 6.1 / 6.3	-	New	1-Time	20,000	20,000	-	-
301.0042 Downtown Park Schematic Design and Planning Funded by General Fund	1. Economic Development 2. Dependable Infrastructure 4. Fiscal Responsibility 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 4.2 6.1 / 6.3	-	New	1-Time	100,000	100,000	-	-
Total - Fund 302 Transportation CIP			-			\$ 1,163,933	\$ 1,163,933	\$ 1,712,000	\$ 1,712,000
302.0074 South Tacoma Way - 88th to 80th Street Funded by Grant	1. Economic Development 2. Dependable Infrastructure 4. Fiscal Responsibility 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 4.2 6.1 / 6.3	-	Grant	Time	14,250	14,250	-	-
302.0114 112th Street SW - Clover Park High School Sidewalk Funded by Grant \$656,000/REET \$87,000	1. Economic Development 2. Dependable Infrastructure 4. Fiscal Responsibility 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 4.2 6.1 / 6.3	-	Grant & New	Time	-	-	743,000	743,000
302.0135 WA Blvd & Edgewood Drive (North Fort to Gravelly Lake Drive) Funded by Lakewood Water District	1. Economic Development 2. Dependable Infrastructure 4. Fiscal Responsibility 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 4.2 6.1 / 6.3	-	New	Time	1,149,683	1,149,683	-	-

**2021/2022 Mid-Biennium Budget Adjustment
Summary of Proposed Requests**

Identification of Specific City Council Goals & Objectives is a work in progress. See Attachment "2021-2024 City Council Adopted Goals" for Details of Objectives

	CC Goals	Objectives	FTE	Adjustment Type	Ongoing/ 1-Time	Year 2021		Year 2022	
						Revenue	Expenditure	Revenue	Expenditure
302.0164 Sidewalk Fill-in Farwest Dr from 112th to Lakes HS Replace \$1,336,000 Grants Anticipated w/Safe Routes to School Grant Award	1. Economic Development 2. Dependable Infrastructure 4. Fiscal Responsibility 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 4.2 6.1 / 6.3	-	Grant	1-Time	-	-	-	-
302.0165 Pine Street Sidewalk and Pedestrian Crossing Funded by Grant \$883,000/REET \$86,000	1. Economic Development 2. Dependable Infrastructure 4. Fiscal Responsibility 6. Robust & Active Community	1.2 / 1.3 / 1.5 2.1 / 2.2 4.2 6.1 / 6.3	-	Grant & New	Time	-	-	969,000	969,000
Total - Fund 303 Real Estate Excise Tax			-			\$ 1,700,000	\$ -	\$ -	\$ 173,000
RV Real Estate Excise Tax To be considered as part of the transportation project funding analysis scheduled for presentation to City Council on 10/25/2021.	1. Economic Development 2. Dependable Infrastructure 4. Fiscal Responsibility 6. Robust & Active Community	4.1 / 4.2 2.1 / 2.2 / 2.3 / 2.4	-	Revenue	1-Time	1,700,000	-	-	-
TR Transfer to Trans CIP 302.0165 Pine St Sidewalk & Pedestrian Crossing	1. Economic Development 2. Dependable Infrastructure 4. Fiscal Responsibility 6. Robust & Active Community	4.1 / 4.2 2.1 / 2.2 / 2.3	-	New	1-Time	-	-	-	86,000
TR Transfer to Trans CIP 302.0144 112th St SW - CP High School Sidewalk	1. Economic Development 2. Dependable Infrastructure 4. Fiscal Responsibility 6. Robust & Active Community	4.1 / 4.2 2.1 / 2.2 / 2.3	-	New	1-Time	-	-	-	87,000
Total - Fund 311 Sewer Project CIP			-			\$ 418,760	\$ -	\$ 185,020	\$ -
Sewer Availability Charge	4. Fiscal Responsibility 2. Dependable Infrastructure	4.2 2.1	-	New	1-Time	183,760	-	185,020	-
Sewer Availability from Collections	4. Fiscal Responsibility 2. Dependable Infrastructure	4.2 2.1	-	New	1-time	235,000	-	-	-
Total - Enterprise Funds			-			\$ 50,000	\$ (8,442)	\$ 50,000	\$ (341,991)
Total - Fund 401 Surface Water Management			-			\$ 50,000	\$ (8,442)	\$ 50,000	\$ (341,991)
RV Surface Water Management Fees	4. Fiscal Responsibility 2. Dependable Infrastructure	4.2 2.1	-	Revenue	Ongoing	50,000	-	50,000	-
CIP 401.0016 112th St Drainage Improvements - Cancel Project	4. Fiscal Responsibility 2. Dependable Infrastructure	4.2 2.1	-	New	1-Time	-	(40,000)	-	(350,000)
IS CW - Restore Fleet & Equipment Reserves	4. Fiscal Responsibility	4.1 / 4.2	-	New	Ongoing	-	22,985	-	-
IS CW-Internal Service Charge IT Analyst 1.0 FTE Start Date 7/1/2022.	4. Fiscal Responsibility	4.1 / 4.3	-	New	Ongoing	-	-	-	2,350
IS CW-Internal Service Charge Annual Zoom License Renewal	4. Fiscal Responsibility	4.1 / 4.3	-	New	Ongoing	-	499	-	499
IS CW-Internal Service Charge City Council Laptops	4. Fiscal Responsibility	4.1	-	New	1-Time	-	977	-	-

**2021/2022 Mid-Biennium Budget Adjustment
Summary of Proposed Requests**

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	CC Goals	Objectives	FTE	Adjustment Type	Ongoing/1-Time	Year 2021		Year 2022	
						Revenue	Expenditure	Revenue	Expenditure
IS CW-Internal Service Charge Microsoft Exchange	4. Fiscal Responsibility	4.1 / 4.3		New	1-Time	-	2,100	-	-
IS CW-Internal Service Charge Enterprise Vault	4. Fiscal Responsibility	4.1 / 4.3	-	New	1-Time	-	420	-	-
IS CW-Internal Service Charge CoLocation Subscription/Renewal	4. Fiscal Responsibility	4.1	-	New	Ongoing	-	1,248	-	1,198
IS CW-Internal Service Charge WCIA Assessment Increase	4. Fiscal Responsibility	4.1	-	New	Ongoing	-	-	-	3,962
IS CW-Internal Service Charge CoLocation	4. Fiscal Responsibility	4.1	-	New	1-Time	-	3,329	-	-
Total - Internal Service Funds			1.00			\$ 1,392,487	\$ 538,000	\$ 193,900	\$ 193,900
Total - Fund 501 Fleet & Equipment			-			\$ 1,002,987	\$ 148,500	\$ -	\$ -
CW Restore Fleet & Equipment Reserves	4. Fiscal Responsibility	4.1 / 4.2	-	New	Ongoing	907,987	-	-	-
PD Public Address (PA) Microphones for Legislatively Mandated Training	3.2 Public Safety	3.1 / 3.2	-	New	1-Time	18,000	18,000	-	-
PD Replace Vehicle # 40800 Damaged in Collision Funded by Insurance Proceeds \$6,277 / Replacement Reserves 632 723	3.2 Public Safety	3.1	-	Continuation	1-Time	-	39,000	-	-
PD Transfer Reserves to Narcotics Seizure Fund For Pay for Seizure Funded Vehicle Transfer to Non-Seizure	3. Public Safety	3.2	-	Continuation	1-Time	-	14,500	-	-
PD New Vehicle for New Lieutenant 1.0 FTE Request Start Date 7/1/2022.	3. Public Safety	3.1 / 3.2 / 3.3 / 3.4	-	New	1-Time	65,000	65,000	-	-
PK New Mower for Street Landscape Program	4. Fiscal Responsibility 2. Dependable Infrastructure	4.1 2.2	-	New	1-Time	12,000	12,000	-	-
Total - Fund 502 Property Management			-			\$ 86,500	\$ 86,500	\$ -	\$ -
PK Security System Repairs Front Street O&M Shop	4. Fiscal Responsibility	4.1	-	New	1-Time	30,000	30,000	-	-
PK Sound Transit Elevator Repair	2. Dependable Infrastructure 4. Fiscal Responsibility	2.4 4.1	-	New	1-Time	16,500	16,500	-	-
PK Caretaker House Repairs	4. Fiscal Responsibility	4.1	-	New	1-Time	40,000	40,000	-	-
Total - Fund 503 Information Technology			1.00			303,000	303,000	97,800	97,800
CD RHSP Software Enhancements	1. Economic Development 4. Fiscal Responsibility 3. Public Safety	1.3 4.1 3.3	-	New	1-Time	75,000	75,000	-	-
CM Website Translations Services	4. Fiscal Responsibility 5. Transparency 6. Robust & Active Community	4.1 5.1 6.2	-	New	Ongoing	500	500	500	500
PD Replace Radio Antenna	4. Fiscal Responsibility	4.1	-	New	1-Time	22,000	22,000	-	-
CW City Council Laptops	4. Fiscal Responsibility	4.1	-	New	1-Time	23,500	23,500	-	-
CW IT Analyst 1.0 FTE Start Date 7/1/2022.	4. Fiscal Responsibility	4.1 / 4.3	1.00	New	Ongoing	-	-	56,500	56,500
CW Microsoft Exchange Server & Licenses	4. Fiscal Responsibility	4.1 / 4.3	-	New	1-Time	50,000	50,000	-	-

2021/2022 Mid-Biennium Budget Adjustment

Summary of Proposed Requests

Identification of Specific City Council Goals & Objectives is a work in progress. See Attachment "2021-2024 City Council Adopted Goals" for Details of Objectives

	CC Goals	Objectives	Adjustment Ongoing/			Year 2021		Year 2022	
			FTE	Type	1-Time	Revenue	Expenditure	Revenue	Expenditure
CW Enterprise Vault	4. Fiscal Responsibility	4.1 / 4.3	-	New	1-Time	10,000	10,000	-	-
CW CoLocation	4. Fiscal Responsibility	4.1	-	New	1-Time	80,000	80,000	-	-
CW CoLocation Subscriptions/Renewals	4. Fiscal Responsibility	4.1	-	New	Ongoing	30,000	30,000	28,800	28,800
CW Zoom License	4. Fiscal Responsibility	4.1 / 4.3	-	New	Ongoing	12,000	12,000	12,000	12,000
Total - Fund 504 Risk Management			-			\$ -	\$ -	\$ 96,100	\$ 96,100
CW WCIA Assessment	4. Fiscal Responsibility	4.1	-	New	Ongoing	-	-	96,100	96,100

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
(001) GENERAL FUND										
REVENUES:										
Taxes	\$30,197,457	\$28,546,334	\$27,259,500	\$27,259,500	2,463,000	\$29,722,500	\$28,853,140	\$28,853,140	452,470	\$29,305,610
Property Tax	7,159,443	7,259,756	7,412,100	7,412,100	-	7,412,100	7,508,500	7,508,500	96,510	7,605,010
Local Sales & Use Tax	11,955,004	11,946,044	10,060,000	10,060,000	1,940,000	12,000,000	10,724,000	10,724,000	276,000	11,000,000
Sales/Parks	663,655	671,080	575,000	575,000	75,000	650,000	670,000	670,000	-	670,000
Brokered Natural Gas Use Tax	50,477	39,494	34,000	34,000	-	34,000	45,000	45,000	-	45,000
Criminal Justice Sales Tax	1,179,058	1,213,087	1,043,000	1,043,000	150,000	1,193,000	1,188,900	1,188,900	-	1,188,900
Admissions Tax	504,879	96,599	200,000	200,000	(50,000)	150,000	275,000	275,000	(40,000)	235,000
Utility Tax	5,575,351	5,402,943	5,479,100	5,479,100	-	5,479,100	5,556,700	5,556,700	-	5,556,700
Leasehold Tax	9,779	6,903	4,300	4,300	-	4,300	5,000	5,000	-	5,000
Gambling Tax	3,099,813	1,910,429	2,452,000	2,452,000	348,000	2,800,000	2,880,040	2,880,040	119,960	3,000,000
Franchise Fees	4,145,138	4,289,904	4,269,000	4,269,000	-	4,269,000	4,397,000	4,397,000	-	4,397,000
Cable, Water, Sewer, Solid Waste	3,021,837	3,082,339	3,029,000	3,029,000	-	3,029,000	3,119,800	3,119,800	-	3,119,800
Tacoma Power	1,123,301	1,204,366	1,240,000	1,240,000	-	1,240,000	1,277,200	1,277,200	-	1,277,200
Small Cell	-	3,200	-	-	-	-	-	-	-	-
Development Service Fees	1,749,026	2,252,765	1,755,200	1,755,200	5,000	1,760,200	1,772,600	1,772,600	85,025	1,857,625
Building Permits	690,016	992,686	735,600	735,600	-	735,600	743,000	743,000	85,025	828,025
Other Building Permit Fees	315,885	273,605	297,700	297,700	-	297,700	300,600	300,600	-	300,600
Plan Review/Plan Check Fees	603,498	810,634	581,400	581,400	5,000	586,400	587,200	587,200	-	587,200
Other Zoning/Development Fees	139,627	175,840	140,500	140,500	-	140,500	141,800	141,800	-	141,800
Licenses & Permits	415,674	354,013	382,525	382,525	-	382,525	382,500	382,500	-	382,500
Business License	292,489	254,104	276,525	276,525	-	276,525	276,500	276,500	-	276,500
Alarm Permits & Fees	84,348	63,533	70,000	70,000	-	70,000	70,000	70,000	-	70,000
Animal Licenses	38,838	36,376	36,000	36,000	-	36,000	36,000	36,000	-	36,000
State Shared Revenues	1,144,373	1,479,167	1,236,695	1,236,695	-	1,236,695	1,246,265	1,246,265	38,570	1,284,835
Criminal Justice	167,506	179,221	173,235	173,235	-	173,235	176,235	176,235	-	176,235
Criminal Justice High Crime	162,777	427,878	249,450	249,450	-	249,450	249,500	249,500	-	249,500
Liquor Excise Tax	330,276	393,090	339,770	339,770	-	339,770	334,600	334,600	54,529	389,129
Liquor Board Profits	483,806	478,969	474,240	474,240	-	474,240	485,930	485,930	(15,959)	469,971
Marijuana Enforcement/Excise Tax	8	8	-	-	-	-	-	-	-	-
Intergovernmental	528,086	453,830	288,665	216,110	-	216,110	275,274	275,274	-	275,274
Police FBI & Other Misc	14,080	12,870	12,000	12,000	-	12,000	12,000	12,000	-	12,000
Police-Animal Svcs-Steilacoom	18,012	15,630	16,601	16,601	-	16,601	16,843	16,843	-	16,843
Police-Animal Svcs-Dupont	33,252	33,917	34,514	34,514	-	34,514	35,164	35,164	-	35,164
Police-South Sound 911 Background Investigations	32,640	17,298	15,000	15,000	-	15,000	15,000	15,000	-	15,000
Muni Court-University Place Contract	153,321	251,187	20,000	6,000	-	6,000	-	-	-	-
Muni Court-Town of Steilacoom Contract	155,276	87,364	103,000	63,916	-	63,916	106,090	106,090	-	106,090
Muni Court-City of Dupont	121,505	35,565	87,550	68,079	-	68,079	90,177	90,177	-	90,177

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
(001) GENERAL FUND-continued										
Charges for Services & Fees	1,648,838	1,365,370	1,331,550	1,331,550	-	1,331,550	1,414,300	1,414,300	-	1,414,300
Parks & Recreation Fees	279,541	127,720	191,250	191,250	-	191,250	274,000	274,000	-	274,000
Police - Various Contracts	19,943	3,851	4,000	4,000	-	4,000	4,000	4,000	-	4,000
Police - Towing Impound Fees	10,000	3,000	4,000	4,000	-	4,000	4,000	4,000	-	4,000
Police - Extra Duty	978,470	875,281	775,000	775,000	-	775,000	775,000	775,000	-	775,000
Police - Western State Hospital Community Policing	355,500	355,500	355,500	355,500	-	355,500	355,500	355,500	-	355,500
Other	5,384	18	1,800	1,800	-	1,800	1,800	1,800	-	1,800
Fines & Forfeitures	1,762,837	1,273,308	1,363,205	1,363,205	25,000	1,388,205	1,363,205	1,363,205	25,000	1,388,205
Municipal Court	812,773	608,159	663,205	663,205	(75,000)	588,205	663,205	663,205	(75,000)	588,205
Photo Infraction	950,064	665,148	700,000	700,000	100,000	800,000	700,000	700,000	100,000	800,000
Miscellaneous/Interest/Other	417,942	161,833	129,201	129,201	-	129,201	136,967	136,967	-	136,967
Interest Earnings	160,388	52,458	67,930	67,930	-	67,930	67,930	67,930	-	67,930
Penalties & Interest - Taxes	167,569	34,294	7,500	7,500	-	7,500	7,500	7,500	-	7,500
Miscellaneous/Other	89,985	75,081	53,771	53,771	-	53,771	61,537	61,537	-	61,537
Interfund Transfers	284,700	284,700	284,700	284,700	-	284,700	284,700	284,700	-	284,700
Transfers In - Fund 401 SWM	284,700	284,700	284,700	284,700	-	284,700	284,700	284,700	-	284,700
Subtotal Operating Revenues	\$42,294,072	\$40,461,225	\$38,300,241	\$38,227,686	\$2,493,000	\$40,720,686	\$40,125,951	\$40,125,951	\$601,065	\$40,727,016
EXPENDITURES:										
City Council	135,995	134,101	148,287	148,287	-	148,287	148,304	148,304	-	148,304
Legislative	133,874	134,101	144,837	144,837	-	144,837	144,854	144,854	-	144,854
Sister City	2,121	-	3,450	3,450	-	3,450	3,450	3,450	-	3,450
City Manager	722,760	636,362	709,664	709,804	-	709,804	786,062	786,202	8,175	794,377
Executive	567,347	551,617	590,909	591,049	-	591,049	636,217	636,357	8,175	644,532
Communications	155,413	84,745	118,755	118,755	-	118,755	149,845	149,845	-	149,845
Municipal Court	1,958,515	1,853,556	1,990,524	1,991,012	-	1,991,012	2,009,513	2,010,001	-	2,010,001
Judicial Services	1,065,824	1,045,965	1,076,121	1,076,609	-	1,076,609	1,072,114	1,072,602	-	1,072,602
Professional Services	591,672	562,198	572,000	572,000	-	572,000	588,000	588,000	-	588,000
Probation & Detention	301,019	245,393	342,403	342,403	-	342,403	349,399	349,399	-	349,399
Administrative Services	1,775,396	1,840,554	1,911,795	1,912,353	-	1,912,353	1,976,091	1,976,649	-	1,976,649
Finance	1,193,231	1,265,348	1,285,342	1,285,714	-	1,285,714	1,323,536	1,323,908	-	1,323,908
Human Resources	582,165	575,206	626,453	626,639	-	626,639	652,555	652,741	-	652,741
Legal	1,706,817	1,430,939	1,623,752	1,624,194	-	1,624,194	1,631,231	1,631,673	-	1,631,673
Civil Legal Services	1,124,353	956,930	1,024,671	1,025,066	-	1,025,066	1,069,919	1,070,314	-	1,070,314
Criminal Prosecution Services	232,724	164,818	220,030	220,030	-	220,030	232,432	232,432	-	232,432
City Clerk	204,178	217,889	224,051	224,098	-	224,098	238,880	238,927	-	238,927
Election	145,562	91,302	155,000	155,000	-	155,000	90,000	90,000	-	90,000

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
(001) GENERAL FUND-continued										
Community & Economic Development	2,266,964	2,188,040	2,519,919	2,520,827	-	2,520,827	2,666,419	2,667,328	-	2,667,328
Current Planning	718,158	715,817	775,895	776,337	-	776,337	806,399	806,841	-	806,841
Long Range Planning	218,809	196,147	240,978	241,118	-	241,118	254,760	254,900	-	254,900
Building	1,146,618	1,135,909	1,303,025	1,303,304	-	1,303,304	1,387,786	1,388,066	-	1,388,066
Economic Development	183,379	140,167	200,021	200,068	-	200,068	217,474	217,521	-	217,521
Parks, Recreation & Community Services	2,903,440	2,407,609	2,930,296	2,931,877	-	2,931,877	2,998,234	2,999,806	53,000	3,052,806
Human Services	403,779	370,123	482,039	482,039	-	482,039	493,607	493,607	-	493,607
Administration	329,201	341,371	312,761	313,935	-	313,935	323,442	324,607	-	324,607
Recreation	467,173	297,314	479,387	479,387	-	479,387	488,877	488,877	-	488,877
Senior Services	246,535	180,325	243,300	243,300	-	243,300	247,197	247,197	-	247,197
Parks Facilities	544,466	424,886	444,965	445,093	-	445,093	453,027	453,155	53,000	506,155
Fort Steilacoom Park	733,560	619,238	789,994	790,180	-	790,180	811,231	811,417	-	811,417
Street Landscape Maintenance	178,727	174,352	177,850	177,943	-	177,943	180,853	180,946	-	180,946
Police	24,953,309	22,920,852	24,460,328	24,493,673	427,904	24,921,577	24,985,911	25,269,255	976,239	26,245,494
Command	4,084,467	3,413,795	3,840,266	3,845,611	-	3,845,611	4,046,127	4,051,471	125,664	4,177,135
Jail Service	811,899	365,591	700,000	700,000	-	700,000	700,000	950,000	-	950,000
Dispatch Services/SS911	2,069,771	2,048,834	1,995,290	2,023,290	-	2,023,290	1,995,290	2,023,290	-	2,023,290
Investigations	3,935,607	3,898,138	4,326,224	4,326,224	-	4,326,224	4,399,550	4,399,550	-	4,399,550
Patrol	7,730,510	7,522,202	7,743,477	7,743,477	427,904	8,171,381	7,902,057	7,902,057	849,215	8,751,272
Special Units	373,704	291,102	268,573	268,573	-	268,573	270,533	270,533	-	270,533
SWAT/Special Response Team	148,476	37,322	70,730	70,730	-	70,730	70,730	70,730	-	70,730
Neighborhood Policing Unit (Formerly Crime Prevention)	1,195,099	1,287,326	1,328,064	1,328,064	-	1,328,064	1,353,865	1,353,865	-	1,353,865
Contracted Services (Extra Duty, offset by Revenue)	1,033,057	900,942	775,000	775,000	-	775,000	775,000	775,000	-	775,000
Community Safety Resource Team (CSRT)	403,968	370,379	478,116	478,116	-	478,116	484,226	484,226	1,360	485,586
Training	843,556	749,949	812,777	812,777	-	812,777	833,722	833,722	-	833,722
Traffic Policing	928,309	883,041	955,384	955,384	-	955,384	967,924	967,924	-	967,924
Property Room	276,447	229,129	314,888	314,888	-	314,888	321,692	321,692	-	321,692
Reimbursements	356,392	276,459	64,650	64,650	-	64,650	64,650	64,650	-	64,650
Emergency Management	51,141	47,987	39,640	39,640	-	39,640	39,640	39,640	-	39,640
Animal Control	324,810	319,129	357,249	357,249	-	357,249	370,905	370,905	-	370,905
Road & Street/Camera Enforcement	386,095	279,528	390,000	390,000	-	390,000	390,000	390,000	-	390,000
Non-Departmental	121,530	107,234	136,925	136,925	860,445	997,370	136,925	136,925	171,423	308,348
Citywide	121,530	107,234	136,925	136,925	-	136,925	136,925	136,925	2,252	139,177
IT 6-Year Strategic Plan & Fleet/Equip Reserves	-	-	-	-	860,445	860,445	-	-	169,171	169,171
Interfund Transfers	1,983,711	1,462,408	1,866,823	1,851,291	65,309	1,916,600	1,873,112	1,874,008	16,720	1,890,728
Transfer to Fund 101 Street O&M	1,512,108	981,149	1,381,902	1,366,370	65,309	1,431,679	1,390,574	1,391,470	16,720	1,408,190
Transfer to Fund 105/190 Abatement Program	35,000	35,000	35,000	35,000	-	35,000	35,000	35,000	-	35,000
Transfer to Fund 201 GO Bond Debt Service	436,603	446,260	449,921	449,921	-	449,921	447,538	447,538	-	447,538
Subtotal Operating Expenditures	\$38,528,437	\$34,981,655	\$38,298,313	\$38,320,243	\$1,353,658	\$39,673,901	\$39,211,802	\$39,500,151	\$1,225,557	\$40,725,708
% Expenditure Change over Prior Year	2.8%	-9.2%	9.5%	9.5%		13.4%	2.4%	3.08%		2.7%
OPERATING INCOME (LOSS)	3,765,635	5,479,570	1,928	(92,557)		1,046,785	914,149	625,800		1,308
As a % of Operating Expenditures	9.8%	15.7%	0.01%	-0.24%		2.64%	2.33%	1.58%		0.00%

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
(001) GENERAL FUND-continued										
OTHER FINANCING SOURCES:										
Grants, Donations/Contrib, 1-Time	544,035	3,434,273	100,250	456,467	413,288	869,755	100,250	100,250	263,000	363,250
Contributions/Donations/Other	97,102	58,319	100,250	155,696	238,260	393,956	100,250	100,250	-	100,250
Grants	446,933	3,375,954	-	300,771	175,028	475,799	-	-	263,000	263,000
Subtotal Other Financing Sources	\$544,035	\$3,434,273	\$100,250	\$456,467	\$413,288	\$869,755	\$100,250	\$100,250	\$263,000	\$363,250
OTHER FINANCING USES:										
Capital & Other 1-Time	1,620,058	4,042,415	185,656	1,323,222	885,959	2,209,181	137,028	137,028	514,605	651,633
Municipal Court	94,366	76,136	8,800	79,621	-	79,621	8,279	8,279	68,000	76,279
City Council	-	-	-	-	51,500	51,500	-	-	-	-
City Manager	25,796	1,666	17,131	59,472	-	59,472	2,005	2,005	25,000	27,005
Administrative Services	32,136	5,447	8,190	27,557	-	27,557	7,705	7,705	-	7,705
City-Wide COVID-19 Grants	-	2,877,860	-	2,689	-	2,689	-	-	-	-
IT 6-Year Strategic Plan & I/S Charges to be Allocated	-	-	-	-	350,178	350,178	-	-	-	-
Legal/Clerk	57,002	34,302	8,825	54,470	-	54,470	8,302	8,302	-	8,302
Community & Economic Development	600,928	293,575	14,663	295,189	105,920	401,109	13,796	13,796	161,605	175,401
Parks, Recreation & Community Services	102,495	156,355	40,262	187,178	122,770	309,948	14,358	14,358	260,000	274,358
Police	707,335	597,075	87,785	617,045	255,591	872,636	82,583	82,583	-	82,583
Interfund Transfers	1,663,097	1,014,676	880,000	1,582,425	2,023,505	3,605,930	745,465	820,465	100,000	920,465
Transfer Out - Fund 101 Street	-	-	-	91,888	29,995	121,883	-	-	-	-
Transfer Out - Fund 105 Property Abatement/RHSP	50,000	50,000	50,000	50,000	75,000	125,000	50,000	50,000	-	50,000
Transfer Out - Fund 106 Public Art	100,000	-	-	22,500	-	22,500	-	-	30,000	30,000
Transfer Out - Fund 192 SSMCP	50,000	50,000	50,000	50,000	-	50,000	50,000	50,000	-	50,000
Transfer Out - Fund 301 Parks CIP	479,300	494,129	80,000	668,037	1,918,510	2,586,547	212,500	287,500	70,000	357,500
Transfer Out - Fund 302 Transportation CIP	983,797	393,547	700,000	700,000	-	700,000	432,965	432,965	-	432,965
Transfer Out - Fund 311 Sewer	-	27,000	-	-	-	-	-	-	-	-
Subtotal Other Financing Uses	\$3,283,155	\$5,057,091	\$1,065,657	\$2,905,647	\$2,909,464	\$5,815,111	\$882,491	\$957,493	\$614,605	\$1,572,098
Total Revenues and Other Sources	\$42,838,107	\$43,895,498	\$38,400,491	\$38,684,153	\$2,906,288	\$41,590,442	\$40,226,201	\$40,226,201	\$864,065	\$41,090,266
Total Expenditures and other Uses	\$41,811,592	\$40,038,746	39,363,970	\$41,225,890	\$4,263,122	45,489,014	\$40,094,292	\$40,457,644	\$1,840,162	42,297,813
Beginning Fund Balance:	\$8,847,534	\$9,874,049	\$5,767,631	\$13,573,122		\$13,730,802	\$4,804,154	\$11,031,385		\$9,832,230
Ending Fund Balance:	\$9,874,049	\$13,730,802	\$4,804,152	\$11,031,385		\$9,832,230	\$4,936,063	\$10,799,942		\$8,624,683
Ending Fund Balance as a % of Gen/Street Operating Rev	22.8%	33.2%	12.2%	28.1%		23.6%	12.0%	26.3%		20.7%
Reserve - Total Target 12% Reserves & Set Aside	\$5,194,795	\$4,958,178	\$4,711,458	\$4,702,752		\$6,001,912	\$4,936,063	\$4,936,063		\$7,008,191
2% Contingency Reserves	\$865,799	\$826,363	\$785,243	\$783,792		\$833,652	\$822,677	\$822,677		\$834,699
5% General Fund Reserves	\$2,164,498	\$2,065,908	\$1,963,108	\$1,959,480		\$2,084,130	\$2,056,693	\$2,056,693		\$2,086,746
5% Strategic Reserves	\$2,164,498	\$2,065,908	\$1,963,108	\$1,959,480		\$2,084,130	\$2,056,693	\$2,056,693		\$2,086,746
Set Aside for Economic Development Opportunity Fund	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$0	\$0	\$1,000,000	\$2,000,000
Unreserved/Designated 2023-2024 Budget	\$4,679,253	\$8,772,623	\$92,695	\$6,328,635		\$3,830,320	\$0	\$5,863,880		\$1,616,493

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 101 STREET OPERATIONS & MAINTENANCE										
<i>REVENUES:</i>										
Permits	154,287	147,196	106,500	106,500	-	106,500	152,500	152,500	-	152,500
Engineering Review Fees	-	40	-	-	-	-	-	-	-	-
Motor Vehicle Fuel Tax	841,601	709,693	855,410	855,410	-	855,410	855,410	855,410	-	855,410
Subtotal Operating Revenues	\$ 995,888	\$ 856,929	\$ 961,910	\$ 961,910	\$ -	\$ 961,910	\$ 1,007,910	\$ 1,007,910	\$ -	\$ 1,007,910
<i>EXPENDITURES:</i>										
Street Lighting	367,112	353,182	337,210	337,210	-	337,210	337,210	337,210	-	337,210
Traffic Control Devices	386,439	235,746	430,523	430,523	-	430,523	431,508	431,508	-	431,508
Snow & Ice Response	5,446	28,747	45,500	45,500	-	45,500	45,500	45,500	-	45,500
Road & Street Preservation	1,633,811	1,190,004	1,514,151	1,515,048	-	1,515,048	1,568,811	1,569,708	-	1,569,708
I/S Charges to be Allocated	-	-	-	-	65,309	65,309	-	-	16,720	16,720
Subtotal Operating Expenditures	\$2,392,808	\$1,807,679	\$2,327,384	\$2,328,281	\$65,309	\$2,393,590	2,383,029	2,383,926	\$16,720	\$2,400,646
OPERATING INCOME (LOSS)	(\$1,396,920)	(\$950,750)	(\$1,365,474)	(\$1,366,371)	(\$65,309)	(\$1,431,680)	(\$1,375,119)	(\$1,376,016)	(\$16,720)	(\$1,392,736)
<i>OTHER FINANCING SOURCES:</i>										
Grants		12,000	-	-	-	-	-	-	-	-
Judgments, Settlements/Miscellaneous	589	319	-	-	-	-	-	-	-	-
Transfer In From General Fund	1,512,108	981,149	1,381,902	1,458,258	95,304	1,553,562	\$1,390,574	\$1,391,470	16,720	1,408,190
Subtotal Other Financing Sources	\$1,512,697	\$993,467	\$1,381,902	1,458,258	\$95,304	\$1,553,562	\$1,390,574	\$1,391,470	\$16,720	\$1,408,190
<i>OTHER FINANCING USES:</i>										
Building, Vehicles, Equipment & Other 1-Time	110,987	47,507	16,428	91,888	29,995	121,883	15,454	15,454	-	15,454
Subtotal Other Financing Uses	\$110,987	\$47,507	\$16,428	\$91,888	\$29,995	\$121,883	\$15,454	\$15,454	\$0	\$15,454
Total Revenues and Other Sources	\$2,508,585	\$1,850,396	\$2,343,812	\$2,420,168	\$95,304	\$2,515,473	\$2,398,484	\$2,399,380	\$16,720	\$2,416,099
Total Expenditures and other Uses	\$2,503,796	\$1,855,185	\$2,343,812	\$2,420,168	\$95,304	\$2,515,473	\$2,398,483	\$2,399,380	\$16,720	\$2,416,099
Beginning Fund Balance:	\$0	\$4,789	\$0	\$0		\$0	\$0	\$0		\$0
Ending Fund Balance:	\$4,789	\$0	\$0	\$0		\$0	\$0	\$0		\$0

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 103 LAKEWOOD TRANSPORTATION BENEFIT DISTRICT										
REVENUES:										
\$20 Vehicle License Fee (Net of State Admin Fee)	830,684	881,849	835,000	835,000	-	835,000	835,000	835,000	-	835,000
Interest Earnings	3,447	904	-	-	-	-	-	-	-	-
Total Revenue	\$834,131	\$882,753	\$835,000	\$835,000	\$0	\$835,000	\$835,000	\$835,000	\$0	\$835,000
EXPENDITURES:										
Transfer to Fund 302 Transportation Capital	923,000	247,457	-	-	-	-	640,000	640,000	-	640,000
Total Expenditures	\$923,000	\$247,457	\$0	\$0	\$0	\$0	\$640,000	\$640,000	\$0	\$640,000
Beginning Fund Balance:	\$141,325	\$52,457	\$640,000	\$687,753		\$687,753	\$1,475,000	\$1,522,753		\$1,522,753
Ending Fund Balance:	\$52,457	\$687,753	\$1,475,000	\$1,522,753		\$1,522,753	\$1,670,000	\$1,717,753		\$1,717,753

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 104 HOTEL/MOTEL LODGING TAX										
REVENUES:										
Special Hotel/Motel Lodging Tax (5%)	\$774,671	\$619,508	\$571,429	\$571,429	142,857	714,286	\$714,286	\$714,286	-	714,286
Transient Rental income Tax (2%)	317,282	247,803	228,571	228,571	57,143	285,714	285,714	285,714	-	285,714
Interest Earnings	22,666	7,693	-	-	-	-	-	-	-	-
Total Revenues	\$1,114,619	\$875,005	\$800,000	\$800,000	\$200,000	\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$1,000,000
EXPENDITURES:										
Lodging Tax Programs	540,352	456,515	672,250	672,250	-	672,250	800,000	800,000	-	800,000
Lodging Tax Programs-Transfer Out to Fund 301 Parks CIP	178,836	320,093	-	140,941	-	140,941	-	-	-	-
Total Expenditures	\$719,189	\$776,609	\$672,250	\$813,191	\$0	\$813,191	\$800,000	\$800,000	\$0	\$800,000
Beginning Fund Balance:	\$1,165,206	\$1,560,637	\$1,247,353	\$1,659,033		\$1,659,033	\$1,375,103	\$1,645,842		\$1,845,842
Ending Fund Balance (earmarked for next year's grant awards)	\$1,560,637	\$1,659,033	\$1,375,103	\$1,645,842		\$1,845,842	\$1,575,103	\$1,845,842		\$2,045,842

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 105 PROPERTY ABATEMENT & RENTAL HOUSING SAFETY PROGRAM										
REVENUES:										
Abatement Program:	238,946	132,535	147,000	147,000	-	147,000	86,500	86,500	-	86,500
Abatement Charges	138,739	59,134	77,000	77,000	-	77,000	45,000	45,000	-	45,000
Interest Earnings	36,581	13,401	35,000	35,000	-	35,000	6,500	6,500	-	6,500
Judgments & Settlements/Other Misc	3,625	-	-	-	-	-	-	-	-	-
Transfer In - Fund 001 General	60,000	60,000	35,000	35,000	-	35,000	35,000	35,000	-	35,000
Rental Housing Safety Program:	230,307	204,398	225,000	249,287	75,300	324,587	225,000	225,000	300	225,300
Transfer In - Fund 001 General	25,000	25,000	50,000	74,287	75,000	149,287	50,000	50,000	-	50,000
Rental Housing Safety Program Fees	205,307	179,398	175,000	175,000	300	175,300	175,000	175,000	300	175,300
1406 Affordable Housing Program:	-	72,316	98,000	98,000	-	98,000	98,000	98,000	-	98,000
Sales Tax	-	72,316	98,000	98,000	-	98,000	98,000	98,000	-	98,000
Total Revenues	\$469,253	\$409,250	\$470,000	\$494,287	\$75,300	\$569,587	\$409,500	\$409,500	\$300	\$409,800
EXPENDITURES:										
Abatement	132,474	92,934	147,000	757,386	-	757,386	86,500	86,500	-	86,500
Rental Housing Safety Program	199,841	263,719	225,000	225,000	75,300	300,300	225,000	225,000	300	225,300
1406 Affordable Housing Program	-	-	98,000	170,315	-	170,315	98,000	98,000	-	98,000
Total Expenditures	\$332,315	\$356,653	\$470,000	\$1,152,701	\$75,300	\$1,228,001	\$409,500	\$409,500	\$300	\$409,800
Beginning Fund Balance:	\$468,879	\$605,817	\$0	\$658,414		\$658,414	\$0	\$0		\$0
Ending Fund Balance:	\$605,817	\$658,414	\$0	\$0		\$0	\$0	\$0		\$0
Abatement Program	\$570,784	\$610,386	\$0	\$0		\$0	\$0	\$0		\$0
Rental Housing Safety Program	\$35,033	(\$24,288)	\$0	\$0		\$0	\$0	\$0		\$0
1406 Affordable Housing Program	\$0	\$72,316	\$0	\$0		\$0	\$0	\$0		\$0

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 106 PUBLIC ART										
REVENUES:										
Interest Earnings	893	722	-	-	-	-	-	-	-	-
Facility Rentals	21,000	(3,000)	7,500	7,500	-	7,500	15,000	15,000	-	15,000
Transfer In - Fund 001 General	100,000	-	-	22,500	-	22,500	-		30,000	30,000
Total Revenues	\$121,893	(\$2,278)	\$7,500	\$30,000	\$0	\$30,000	\$15,000	\$15,000	\$30,000	\$45,000
EXPENDITURES:										
Arts Commission Programs	-	-	2,000	10,000	-	10,000	2,000	2,000	-	2,000
Public Art	4,000	5,000	5,500	155,500	-	155,500	13,000	13,000	30,000	43,000
Total Expenditures	\$4,000	\$5,000	\$7,500	\$165,500	\$0	\$165,500	\$15,000	\$15,000	\$30,000	\$45,000
Beginning Fund Balance:	\$24,885	\$142,778	\$0	\$135,500		\$135,500	\$0	\$0		\$0
Ending Fund Balance:	\$142,778	\$135,500	\$0	\$0		\$0	\$0	\$0		\$0

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 180 NARCOTICS SEIZURE										
<i>REVENUES:</i>										
Forfeitures	123,275	71,670	-	-	-	-	-	-	-	-
Law Enforcement Contracts	38,171	33,485	-	-	-	-	-	-	-	-
Interest Earnings	6,098	1,197	-	-	-	-	-	-	-	-
	-	-	-	-	14,500	14,500	-	-	-	-
Total Revenues	\$167,544	\$106,352	\$0	\$0	\$14,500	14,500	\$0	\$0	\$0	\$0
<i>EXPENDITURES:</i>										
Investigations /Predictive Policing	201,584	162,477	-	106,196	14,500	120,696	-	-	-	-
Capital Purchases	-	-	120,000	120,000	-	120,000	-	-	-	-
Total Expenditures	\$201,584	\$162,477	\$120,000	\$226,196	\$14,500	\$240,696	\$0	\$0	\$0	\$0
Beginning Fund Balance:	\$316,361	\$282,321	\$120,000	\$226,196		\$226,196	\$0	\$0		\$0
Ending Fund Balance:	\$282,321	\$226,196	\$0	\$0		\$0	\$0	\$0		

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 181 FELONY SEIZURE										
<i>REVENUES:</i>										
Forfeitures/Misc/Interest	14,121	42,660	-	-	-	-	-	-	-	-
Total Revenues	\$14,121	\$42,660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>EXPENDITURES:</i>										
Investigations/Predictive Policing	21,022	2,966	-	47,837	-	47,837	-	-	-	-
Total Expenditures	\$21,022	\$2,966	\$0	\$47,837	\$0	\$47,837	\$0	\$0	\$0	\$0
Beginning Fund Balance:	\$15,044	\$8,143	\$0	\$47,837		\$47,837	\$0	\$0		\$0
Ending Fund Balance:	\$8,143	\$47,837	\$0	\$0		\$0	\$0	\$0		\$0

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 182 FEDERAL SEIZURE										
<i>REVENUES:</i>										
Forfeitures	264,203	63,492	-	-	-	-	-	-	-	-
Interest Earnings	-	1,132	-	-	-	-	-	-	-	-
Total Revenues	\$264,203	\$64,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>EXPENDITURES:</i>										
Crime Prevention	4,374	399	-	40,906	-	40,906	-	-	-	-
Capital	-	163,147	120,000	120,000	-	120,000	-	-	-	-
Total Expenditures	\$4,374	\$163,546	\$120,000	\$160,906	\$0	\$160,906	\$0	\$0	\$0	\$0
Beginning Fund Balance:	\$0	\$259,829	\$120,000	\$160,907		\$160,907	\$0	\$0		
Ending Fund Balance:	\$259,829	\$160,907	\$0	\$0		\$0	\$0	\$0		\$0

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 190 CDBG										
<i>REVENUES:</i>										
Grants	843,178	385,342	595,000	4,328,614	36,294	4,364,908	595,000	595,000	-	595,000
Section 108 Loan Proceeds	-	-	-	-	-	-	-	-	-	-
Interest Earnings	6	16	-	-	-	-	-	-	-	-
Miscellaneous/Contributions	1,309	3,411	-	-	-	-	-	-	-	-
Total Revenues	\$844,493	\$388,769	\$595,000	\$4,328,614	\$36,294	\$4,364,908	\$595,000	\$595,000	\$0	\$595,000
<i>EXPENDITURES:</i>										
Grants	348,605	402,213	595,000	5,710,338	36,294	5,746,632	595,000	595,000	-	595,000
Transfer Out - Fund 302 Transportation	486,445	8,056	-	-	-	-	-	-	-	-
Total Expenditures	\$835,050	\$410,269	\$595,000	\$5,710,338	\$36,294	\$5,746,632	\$595,000	\$595,000	\$0	\$595,000
					-					
Beginning Fund Balance:	\$1,393,781	\$1,403,224	\$0	\$1,381,724		\$1,381,724	\$0	\$0		\$0
Ending Fund Balance:	\$1,403,224	\$1,381,724	\$0	\$0		\$0	\$0	\$0		\$0

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 191 NEIGHBORHOOD STABILIZATION PROGRAM										
<i>REVENUES:</i>										
Grant-NSP 1	55,697	43,741	-	42,000	-	42,000	-	42,000	-	42,000
Grant-NSP 3	-	57,505	-	-	-	-	-	-	-	-
Abatement Charges	-	-	63,000	-	-	-	37,000	-	-	-
Abatement Interest	1,766	12,257	15,000	-	-	-	5,000	-	-	-
Total Revenues	\$57,462	\$113,503	\$78,000	\$42,000	\$0	\$42,000	\$42,000	\$42,000	\$0	\$42,000
<i>EXPENDITURES:</i>										
Grant-NSP 1	3,662	822	78,000	297,114	-	297,114	42,000	42,000	-	42,000
Grant-NSP 3	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$3,662	\$822	\$78,000	\$297,114	\$0	\$297,114	\$42,000	\$42,000	\$0	\$42,000
Beginning Fund Balance:	\$88,632	\$142,433	\$0	\$255,115		\$255,115	\$0	\$0		\$0
Ending Fund Balance:	\$142,433	\$255,115	\$0	\$0		\$0	\$0	\$0		\$0

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 192 SSMCP (SOUTH SOUND MILITARY COMMUNITIES PARTNERSHIP)										
<i>REVENUES:</i>										
Grants	241,825	461,015	-	7,509,228	1,400,000	8,909,228	-	-	-	-
Partner Participation	182,400	186,000	177,500	186,000	-	186,000	177,500	177,500	-	177,500
Misc/Other	1	500	-	-	-	-	-	-	-	-
Transfer In From Fund 001 General	50,000	50,000	50,000	50,000	-	50,000	50,000	50,000	-	50,000
Total Revenues	\$474,227	\$697,515	\$227,500	\$7,745,228	\$1,400,000	\$9,145,228	\$227,500	\$227,500	\$0	\$227,500
<i>EXPENDITURES:</i>										
OEA/SSMCP	494,496	732,928	227,500	7,763,073	1,400,000	9,163,073	227,500	227,500	-	227,500
Total Expenditures	\$494,496	\$732,928	\$227,500	\$7,763,073	\$1,400,000	\$9,163,073	\$227,500	\$227,500	\$0	\$227,500
Beginning Fund Balance:	\$73,700	\$53,431	\$0	\$18,018		\$18,018	\$0	\$173		\$173
Ending Fund Balance:	\$53,431	\$18,018	\$0	\$173		\$173	\$0	\$173		\$173

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 195 PUBLIC SAFETY GRANTS										
REVENUES:										
Grants	317,474	535,656	132,328	518,076	161,527	679,603	132,328	132,328	-	132,328
Total Revenues	\$317,474	\$535,656	\$132,328	\$518,076	\$161,527	\$679,603	\$132,328	\$132,328	\$0	\$132,328
EXPENDITURES:										
Grants	317,473	535,656	132,328	518,076	161,527	679,603	132,328	132,328	-	132,328
Total Expenditures	\$317,473	\$535,656	\$132,328	\$518,076	\$161,527	\$679,603	\$132,328	\$132,328	\$0	\$132,328
Beginning Fund Balance:	\$0	\$0	\$0	\$0		\$0	\$0	\$0		\$0
Ending Fund Balance:	\$0	\$0	\$0	\$0		\$0	\$0	\$0		\$0

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 196 ARPA (AMERICAN RESCUE PLAN ACT) GRANT										
REVENUES:										
Grants	-	-	-	-	13,766,236	-	-	-	-	-
Total Revenues	\$0	\$0	\$0	\$0	13,766,236	-	\$0	\$0	-	-
EXPENDITURES:										
Grants					13,766,236	-	-	-	-	-
Total Expenditures	\$0	\$0	\$0	\$0	13,766,236	-	\$0	\$0	-	-
Beginning Fund Balance:	\$0	\$0	\$0	\$0		\$0	\$0	\$0		\$0
Ending Fund Balance:	\$0	\$0	\$0	\$0		\$0	\$0	\$0		\$0

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised
FUND 201 GENERAL OBLIGATION BOND DEBT SERVICE										
REVENUES:										
Transfer-In From Fund 001 General	436,603	446,260	449,921	449,921	-	449,921	447,538	447,538	-	447,538
Transfer-In From Fund 102 REET	164,000	535,296	1,240,900	1,240,900	-	1,240,900	1,242,400	1,242,400	-	1,242,400
Total Revenues	\$600,603	\$981,556	\$1,690,821	\$1,690,821	\$0	\$1,690,821	\$1,689,938	\$1,689,938	\$0	\$1,689,938
EXPENDITURES:										
Principal & Interest - 59th Avenue	77,000	77,000	77,000	77,000	-	77,000	77,000	77,000	-	77,000
Principal & Interest - Police Station - 2009/2016	210,181	209,006	212,594	212,594	-	212,594	210,707	210,707	-	210,707
Principal & Interest - LOCAL LED Streetlight	155,025	154,650	160,327	160,327	-	160,327	158,707	158,707	-	158,707
Principle & Interest - Transp CIP Bond - 2019-2022 LTGO	158,396	540,900	1,240,900	1,240,900	-	1,240,900	1,243,524	1,243,524	-	1,243,524
Total Expenditures	\$600,603	\$981,556	\$1,690,821	\$1,690,821	\$0	\$1,690,821	\$1,689,938	\$1,689,938	\$0	\$1,689,938
Beginning Fund Balance:	\$0	\$0	\$0	\$0		\$0	\$0	\$0		\$0
Ending Fund Balance:	\$0	\$0	\$0	\$0		\$0	\$0	\$0		\$0

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 202 LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE										
REVENUES:										
Interest	1,876	1,407	-	-	-	-	-	-	-	-
Assessments	201,429	270,724	268,920	268,920	(14,330)	254,590	247,774	247,774	(2,133)	245,641
LID 1109 Bond Proceeds for Admin Fees (Fund 302)	-	17,730	-	-	-	-	-	-	-	-
Total Revenues	\$203,305	\$289,861	\$268,920	\$268,920	(\$14,330)	\$254,590	\$247,774	\$247,774	(\$2,133)	\$245,641
EXPENDITURES:										
LID 1101/1103	167,641	10,800	109,833	247,002	(26,391)	220,611	950	90,149	(90,149)	-
LID 1108	68,293	65,521	62,749	62,749	912	63,661	59,977	62,939	(2,050)	60,889
LID 1109	-	600	96,338	207,207	(109,475)	97,732	94,686	94,686	131,955	226,641
Total Expenditures	\$235,934	\$76,921	\$268,920	\$516,958	(\$134,954)	\$382,004	\$155,613	\$247,774	\$39,756	\$287,530
Beginning Fund Balance:	\$67,726	\$35,097	\$0	\$248,038		\$248,038	\$0	\$0		\$120,624
Ending Fund Balance:	\$35,097	\$248,038	\$0	\$0		\$120,624	\$92,161	\$0		\$78,734

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 204 SEWER PROJECT DEBT SERVICE										
REVENUES:										
Sewer Charges (4.75% Sewer Surcharge)	822,295	791,007	785,000	785,000	-	785,000	805,000	805,000	-	805,000
Interest Earnings/Other	20,829	4,127	6,600	6,600	-	6,600	9,200	9,200	-	9,200
Sanitary Side Sewer Connection Home Loan Repayment	7,767	30,413	8,881	8,881	-	8,881	20,058	20,058	-	20,058
Total Revenues	\$850,891	\$825,547	\$800,481	\$800,481	\$0	\$800,481	\$834,258	\$834,258	\$0	\$834,258
EXPENDITURES:										
Principal & Interest	485,023	482,554	480,086	480,086	-	480,086	477,618	477,618	-	477,618
Transfer To Fund 311 Sewer Capital	987,000	55,000	190,000	190,000	-	190,000	50,000	50,000	-	50,000
Total Expenditures	1,472,023	\$537,554	\$670,086	\$670,086	\$0	\$670,086	\$527,618	\$527,618	\$0	\$527,618
Beginning Fund Balance:	\$940,452	\$319,321	\$578,288	\$607,313		\$607,313	\$708,683	\$737,708		\$737,708
Ending Fund Balance:	\$319,321	\$607,313	\$708,683	\$737,708		\$737,708	\$1,015,323	\$1,044,348		\$1,044,348

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 251 LOCAL IMPROVEMENT DISTRICT (LID) GUARANTY DEBT SERVICE										
REVENUES:										
Interest Earnings	2,606	674	-	-	-	-	-	-	-	-
Total Revenues	\$2,606	\$674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EXPENDITURES:										
Transfer Out - Fund 001 General	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Beginning Fund Balance:	\$129,688	\$132,294	\$132,294	\$132,968		\$132,968	\$132,294	\$132,294	\$0	\$132,968
Ending Fund Balance:	\$132,294	\$132,968	\$132,294	\$132,968		\$132,968	\$132,294	\$132,294	\$0	\$132,968

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 301 PARKS CAPITAL										
<i>REVENUES:</i>										
Grants	714,360	2,112,047	332,000	2,609,549	4,973,680	7,583,229	2,518,000	2,518,000	(2,518,000)	-
Motor Vehicle Excise Tax for Paths & Trails	4,978	4,198	-	-	-	-	-	-	-	-
Interest Earnings	33,800	12,768	-	-	-	-	-	-	-	-
Contributions/Donations/Utility & Developers	208,974	5,023	-	10,000	-	10,000	-	-	-	-
Transfer In From Fund 001 General	479,300	494,129	80,000	643,750	1,918,510	2,562,260	212,500	287,500	70,000	357,500
Transfer In From Fund 102 REET	1,443,130	519,589	158,000	158,000	-	158,000	624,500	624,500	-	624,500
Transfer In From Fund 104 Hotel/Motel Lodging Tax	178,836	320,093	-	140,941	-	140,941	-	-	-	-
Transfer In From Fund 302 Transportation CIP	5,087	-	-	-	-	-	-	-	-	-
Transfer In From Fund 401 Surface Water Mgmt	131,537	-	-	206,277	-	206,277	-	-	-	-
Transfer In - Fund 502 Property Management	50,000	-	-	-	-	-	-	-	-	-
Total Revenues	\$3,250,004	\$3,467,848	\$570,000	\$3,768,517	\$6,892,190	\$10,660,707	\$3,355,000	\$3,430,000	(\$2,448,000)	\$982,000
<i>EXPENDITURES:</i>										
Capital	2,025,972	3,478,905	570,000	6,349,899	6,892,190	13,242,089	3,355,000	3,430,000	(2,448,000)	982,000
Transfer to Fund 102 REET	-	100,000	-	-	-	-	-	-	-	-
Total Expenditures	\$2,025,972	\$3,578,905	\$570,000	\$6,349,899	\$6,892,190	\$13,242,089	\$3,355,000	\$3,430,000	(\$2,448,000)	\$982,000
Beginning Fund Balance:	\$1,492,525	\$2,716,557	\$0	\$2,605,500		\$2,605,500	\$0	\$24,118		\$24,118
Ending Fund Balance:	\$2,716,557	\$2,605,500	\$0	\$24,118		\$24,118	\$0	\$24,118		\$24,118

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 302 TRANSPORTATION CAPITAL PROJECT										
<i>REVENUES:</i>										
Motor Vehicle Excise Tax	338,774	285,676	344,330	344,330	-	344,330	330,560	330,560	-	330,560
State Transportation Package - Multi-Modal Distribution	82,162	81,341	80,440	80,440	-	80,440	79,240	79,240	-	79,240
State Transportation Package - Increased Gas Tax (MVET)	71,893	71,174	70,235	70,235	-	70,235	69,635	69,635	-	69,635
Traffic Mitigation Fees	103,505	-	-	-	-	-	-	-	-	-
Pavement Degradation Fees	52,741	28,135	-	-	-	-	-	-	-	-
Grants	1,421,106	2,192,897	4,786,400	8,480,468	14,250	8,494,718	4,859,598	4,859,598	1,539,000	6,398,598
Contributions from Utilities/Developers/Partners	179,351	150,126	150,302	150,302	1,149,683	1,299,985	-	-	-	-
LID Financing	-	922,757	-	-	-	-	-	-	-	-
Proceeds from Sale of Asset/Street Vacation	200,000	65,203	-	-	-	-	-	-	-	-
Interest/Other	136,879	57,861	-	-	-	-	-	-	-	-
GO Bond Proceeds	8,055,905	3,029,885	6,600,000	6,600,000	-	6,600,000	-	-	-	-
Transfer In - Fund 001 General	983,797	512,000	700,000	700,000	-	700,000	432,965	432,965	-	432,965
Transfer In - Fund 102 REET	1,304,031	1,100,950	679,295	818,295	-	818,295	-	624,200	173,000	797,200
Transfer In - Fund 103 TBD	923,000	247,457	-	-	-	-	640,000	640,000	-	640,000
Transfer In - Fund 190 CDBG	486,445	8,056	-	294,960	-	294,960	-	-	-	-
Transfer In - Fund 401 SWM	788,275	492,901	1,575,000	4,316,155	-	4,316,155	3,000,000	3,000,000	-	3,000,000
Total Revenues	\$15,127,864	\$9,246,420	\$14,986,002	\$21,855,185	\$1,163,933	\$23,019,118	\$9,411,998	\$10,036,198	\$1,712,000	\$11,748,198
<i>EXPENDITURES:</i>										
Capital Projects	7,256,185	14,571,364	15,732,002	26,253,222	1,163,933	27,417,155	9,411,998	9,711,998	1,712,000	11,423,998
Debt Issue Cost	55,881	19,500	-	-	-	-	-	-	-	-
Transfer Out - Fund 301 Parks CIP	5,087	-	-	-	-	-	-	-	-	-
Transfer Out - Fund 201 GO Bond Debt Service	-	17,730	-	-	-	-	-	-	-	-
Transfer Out - Fund 401 SWM	-	241,840	-	-	-	-	-	-	-	-
Intefund Loan Repayment	-	880,204	-	-	-	-	-	-	-	-
Total Expenditures	\$7,317,153	\$15,730,638	\$15,732,002	\$26,253,222	\$1,163,933	\$27,417,155	\$9,411,998	\$9,711,998	\$1,712,000	\$11,423,998
Beginning Fund Balance:	\$3,543,426	\$11,354,136	\$927,246	\$4,869,918		\$4,869,918	\$181,246	\$471,881		\$471,881
Ending Fund Balance:	\$11,354,136	\$4,869,918	\$181,246	\$471,881		\$471,881	\$181,246	\$796,081		\$796,081

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 303 REAL ESTATE EXCISE TAX										
<i>REVENUES:</i>										
Real Estate Excise Tax	2,994,634	3,643,117	1,800,000	1,800,000	1,700,000	3,500,000	1,800,000	1,800,000	-	1,800,000
Interest Earnings	7,380	2,413	-	-	-	-	-	-	-	-
Transfer In - Fund 301 Parks CIP	-	100,000	-	-	-	-	-	-	-	-
Total Revenue	\$3,002,014	\$3,745,530	\$1,800,000	\$1,800,000	\$1,700,000	\$3,500,000	\$1,800,000	\$1,800,000	\$0	\$1,800,000
<i>EXPENDITURES:</i>										
Transfer Out - Fund 201 GO Bond Debt Service	164,000	535,296	1,240,900	1,240,900	-	1,240,900	1,242,400	1,242,400	-	1,242,400
Transfer Out - Fund 301 Parks CIP	1,443,130	519,589	158,000	158,000	-	158,000	624,500	624,500	-	624,500
Transfer Out - Fund 302 Transportation CIP	1,304,031	1,219,403	679,295	818,295	-	818,295	-	624,200	173,000	797,200
Total Expenditures	\$2,911,161	\$2,274,288	\$2,078,195	\$2,217,195	\$0	\$2,217,195	\$1,866,900	\$2,491,100	\$173,000	\$2,664,100
Beginning Fund Balance:	\$709,416	\$800,269	\$540,095	\$2,271,510		\$2,271,510	\$261,900	\$1,854,315		\$3,554,315
Ending Fund Balance:	\$800,270	\$2,271,510	\$261,900	\$1,854,315		\$3,554,315	\$195,000	\$1,163,215		\$2,690,215

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 311 SEWER CAPITAL PROJECT										
<i>REVENUES:</i>										
Grants	450,000	-	-	75,000	-	75,000	-	-	-	-
Sewer Availability Charge	245,401	297,919	165,000	165,000	418,760	583,760	200,000	200,000	185,020	385,020
Interest Earnings	18,382	5,381	-	-	-	-	-	-	-	-
Proceeds from Lien	1,474	1,543	-	-	-	-	-	-	-	-
Transfer In Fund 001 General	-	27,000	-	-	-	-	-	-	-	-
Transfer In From Fund 401 Surface Water Mgmt	-	8,000	-	-	-	-	-	-	-	-
Transfer In Fund 204 Sewer Debt (Sewer Surcharge 4.75%)	987,000	55,000	190,000	190,000	-	190,000	50,000	50,000	-	50,000
Transfer In Fund 312 Sanitary Sewer Connection Capital	815,483	-	-	-	-	-	-	-	-	-
Total Revenues	\$2,517,741	\$394,844	\$355,000	\$430,000	\$418,760	\$848,760	\$250,000	\$250,000	\$185,020	\$435,020
<i>EXPENDITURES:</i>										
Capital/Administration	1,390,145	108,745	795,000	1,743,461	-	1,743,461	130,000	130,000	-	130,000
Total Expenditures	\$1,390,145	\$108,745	\$795,000	\$1,743,461	\$0	\$1,743,461	\$130,000	\$130,000	\$0	\$130,000
Beginning Fund Balance:	\$118,225	\$1,245,820	\$465,586	\$1,531,919		\$1,531,919	\$25,586	\$218,458		\$637,218
Ending Fund Balance:	\$1,245,820	\$1,531,919	\$25,586	\$218,458		\$637,218	\$145,586	\$338,458		\$942,238

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 401 SURFACE WATER MANAGEMENT										
<i>REVENUES:</i>										
Storm Drainage Fees & Charges	4,256,773	4,480,680	4,351,500	4,351,500	50,000	4,401,500	4,466,400	4,466,400	50,000	4,516,400
Site Development Permit Fee	46,968	74,816	50,000	50,000	-	50,000	50,000	50,000	-	50,000
Interest Earnings & Misc	79,984	22,701	15,600	15,600	-	15,600	15,600	15,600	-	15,600
Subtotal Operating Revenues	\$4,383,724	\$4,578,197	\$4,417,100	\$4,417,100	\$50,000	\$4,467,100	\$4,532,000	\$4,532,000	\$50,000	\$4,582,000
<i>EXPENDITURES:</i>										
Engineering Services	1,431,957	1,430,305	1,860,808	1,861,215	24,731	1,885,946	1,912,690	1,913,098	8,009	1,921,107
Operations & Maintenance	810,393	623,702	961,416	961,416	-	961,416	965,501	965,501	-	965,501
Revenue Bonds - Debt Service (15-Year Life, 4%)	-	-	126,000	126,000	-	126,000	501,000	501,000	-	501,000
Transfer to Fund 001 General Admin Support	284,700	284,700	284,700	284,700	-	284,700	284,700	284,700	-	284,700
Subtotal Operating Expenditures	\$2,527,049	\$2,338,707	\$3,232,924	\$3,233,331	\$24,731	\$3,258,062	\$3,663,891	\$3,664,299	\$8,009	\$3,672,308
OPERATING INCOME (LOSS)	\$1,856,675	\$2,239,490	\$1,184,176	\$1,183,769		\$1,209,038	\$868,109	\$867,701		\$909,692
<i>OTHER FINANCING SOURCES:</i>										
Grants/Contributions	-	120,168	-	3,435	-	3,435	-	-	-	-
American Lake Management District	119,313	32,337	33,285	33,285	-	33,285	33,476	33,476	-	33,476
Flood Control Opportunity Fund	-	300,202	-	-	-	-	-	-	-	-
Revenue Bonds - Bond Proceeds	-	-	1,000,000	1,000,000	-	1,000,000	3,000,000	3,000,000	-	3,000,000
Transfer In From Fund 302 Transportation Capital	-	241,840	-	-	-	-	-	-	-	-
Subtotal Other Financing Sources	\$119,313	\$694,546	\$1,033,285	\$1,036,720	\$0	\$1,036,720	\$3,033,476	\$3,033,476	\$0	\$3,033,476
<i>OTHER FINANCING USES:</i>										
Capital/1-Time	225,438	903,821	231,665	689,548	(33,174)	656,374	906,270	906,270	(350,000)	556,270
American Lake Management District	124,619	14,584	29,886	61,121	-	61,121	30,464	30,464	-	30,464
Transfer to Fund 301 Parks CIP	133,958	-	-	206,277	-	206,277	-	-	-	-
Transfer to Fund 302 Transportation Capital	785,855	492,901	1,575,000	4,316,155	-	4,316,155	3,000,000	3,000,000	-	3,000,000
Transfer To Fund 311 Sewer Capital	-	8,000	-	-	-	-	-	-	-	-
Subtotal Other Financing Uses	\$1,269,870	\$1,419,305	\$1,836,551	\$5,273,101	(\$33,174)	\$5,239,927	\$3,936,734	\$3,936,734	(\$350,000)	\$3,586,734
Total Revenues and Other Sources	\$4,503,037	\$5,272,743	\$5,450,385	\$5,453,820	\$50,000	\$5,503,820	\$7,565,476	\$7,565,476	\$50,000	\$7,615,476
Total Expenditures and other Uses	\$3,796,920	\$3,758,013	\$5,069,475	\$8,506,432	(\$8,443)	\$8,497,989	\$7,600,625	\$7,601,033	(\$341,991)	\$7,259,042
Beginning Fund Balance:	\$3,600,172	\$4,306,289	\$1,500,405	\$5,821,019		\$5,821,019	\$1,881,315	\$2,768,407		\$2,826,850
Ending Fund Balance:	\$4,306,289	\$5,821,019	\$1,881,315	\$2,768,407		\$2,826,850	\$1,846,166	\$2,732,850		\$3,183,284
Ending Fund Balance as a % of Operating Rev/Exp	98.2%	127.1%	42.6%	62.7%		63.3%	40.7%	60.3%		69.5%
33% Operating Reserves (of operating expenditures)	\$833,926	\$771,773	\$1,066,865	\$1,066,999		\$1,075,160	\$1,209,084	\$1,209,219		\$1,211,862
1% Capital Reserves	\$458,330	\$453,795	\$490,130	\$490,130		\$489,730	\$529,130	\$529,130		\$525,630
American Lake Management District	\$16,571	\$31,237	\$31,549	\$314		\$314	\$31,547	\$31,547		\$31,547
Unreserved / (Shortfall):	\$2,997,462	\$4,564,214	\$292,771	\$1,210,964		\$1,261,646	\$76,404	\$962,954		\$1,414,246

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 501 FLEET & EQUIPMENT										
<i>OPERATING REVENUES:</i>										
M&O Revenue	763,367	617,408	740,720	740,720	-	740,720	740,720	740,720	-	740,720
Interest Earnings	71,013	19,472	15,000	15,000	-	15,000	15,000	15,000	-	15,000
Total Revenues	\$834,380	\$636,880	\$755,720	\$755,720	\$0	\$755,720	\$755,720	\$755,720	\$0	\$755,720
<i>OPERATING EXPENDITURES:</i>										
Fuel/Gasoline	323,206	255,476	424,150	424,150	-	424,150	424,150	424,150	-	424,150
Other Supplies	18,655	11,720	3,990	3,990	-	3,990	3,990	3,990	-	3,990
Repairs & Maintenance	499,389	380,884	327,580	327,580	-	327,580	327,580	327,580	-	327,580
Other Services & Charges	6,468	516	-	-	-	-	-	-	-	-
Total Expenditures	\$847,719	\$648,597	\$755,720	\$755,720	\$0	\$755,720	\$755,720	\$755,720	\$0	\$755,720
Operating Revenue Over/(Under) Expenditures	(\$13,339)	(\$11,716)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>OTHER FINANCING SOURCES:</i>										
Interfund Loan (Fund 302 LID Interim Financing)	-	880,204	-	-	-	-	-	-	-	-
Replacement Reserves Collections	805,481	-	-	-	907,987	907,987	-	-	-	-
Capital Contribution	-	25,807	-	24,900	95,000	119,900	-	-	-	-
Proceeds From Sale of Assets	13,339	11,716	-	-	-	-	-	-	-	-
Transfer In From Fund 504 Risk Management	81,184	64,851	-	-	-	-	-	-	-	-
Total Other Financing Sources	\$900,004	\$982,578	\$0	\$24,900	\$1,002,987	\$1,027,887	\$0	\$0	\$0	\$0
<i>OTHER FINANCING USES:</i>										
Fleet & Equipment New & Replacement	941,993	490,005	484,000	687,552	148,500	836,052	252,000	252,000	-	252,000
Total Other Financing Uses	\$941,993	\$490,005	\$484,000	\$687,552	\$148,500	\$836,052	\$252,000	\$252,000	\$0	\$252,000
Total Revenues	\$1,734,384	\$1,619,459	\$755,720	\$780,620	\$1,002,987	\$1,783,607	\$755,720	\$755,720	\$0	\$755,720
Total Expenditures	\$1,789,712	\$1,138,602	\$1,239,720	\$1,443,272	\$148,500	\$1,591,772	\$1,007,720	\$1,007,720	\$0	\$1,007,720
Beginning Fund Balance:	\$3,835,778	\$3,780,451	\$3,940,779	\$4,261,308	\$0	\$4,261,308	\$3,456,779	\$3,598,656	\$0	\$4,453,143
Ending Fund Balance:	\$3,780,451	\$4,261,308	\$3,456,779	\$3,598,656	\$0	\$4,453,143	\$3,204,779	\$3,346,656	\$0	\$4,201,143

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 502 PROPERTY MANAGEMENT										
<i>OPERATING REVENUES:</i>										
M&O Revenue	683,461	702,611	695,603	695,603	-	695,603	698,917	698,917	-	698,917
Interest Earnings	14,728	2,278	-	-	-	-	-	-	-	-
Total Operating Revenues	\$ 698,189	\$ 704,888	\$ 695,603	\$ 695,603	\$ -	\$ 695,603	\$ 698,917	\$ 698,917	\$ -	\$ 698,917
<i>OPERATING EXPENDITURES:</i>										
City Hall Facility	369,872	374,899	381,034	381,034	-	381,034	383,354	383,354	-	383,354
Police Station	266,905	275,469	245,052	245,052	-	245,052	245,881	245,881	-	245,881
Parking Facilities/Light Rail	61,413	54,521	69,517	69,517	-	69,517	69,682	69,682	-	69,682
Total Operating Expenditures	\$ 698,189	\$ 704,888	\$ 695,603	\$ 695,603	\$ -	\$ 695,603	\$ 698,917	\$ 698,917	\$ -	\$ 698,917
Operating Revenue Over/(Under) Expenditures	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>OTHER FINANCING SOURCES:</i>										
Replacement Reserve Collections / Other 1-Time	100,000	156,178	-	40,000	86,500	126,500	100,000	100,000	-	100,000
Total Other Financing Sources	\$ 100,000	\$ 156,178	\$ -	\$ 40,000	\$ 86,500	\$ 126,500	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
<i>OTHER FINANCING USES:</i>										
Capital/1-Time/6-Year Property Management Plan	157,082	7,934	230,000	355,000	86,500	441,500	5,000	5,000	-	5,000
Total Other Financing Uses	\$ 157,082	\$ 7,934	\$ 230,000	\$ 355,000	\$ 86,500	\$ 441,500	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Total Revenues	\$ 798,188	\$ 861,066	\$ 695,603	\$ 735,603	\$ 86,500	\$ 822,103	\$ 798,917	\$ 798,917	\$ -	\$ 798,917
Total Expenditures	\$ 855,271	\$ 712,823	\$ 925,603	\$ 1,050,603	\$ 86,500	\$ 1,137,103	\$ 703,917	\$ 703,917	\$ -	\$ 703,917
Beginning Fund Balance:	\$493,139	\$436,057	\$389,124	\$584,300	\$0	\$584,300	\$159,124	\$269,300	\$0	\$269,300
Ending Fund Balance:	\$436,057	\$584,300	\$159,124	\$269,300	\$0	\$269,300	\$254,124	\$364,300	\$0	\$364,300

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 503 INFORMATION TECHNOLOGY										
<i>REVENUES:</i>										
M&O Revenue	1,202,671	1,337,482	1,891,129	1,891,129	42,500	1,933,629	1,952,033	1,952,033	97,800	2,049,833
Misc/Interest/Other	2,201	2,826	-	-	-	-	-	-	-	-
Total Operating Revenues	\$ 1,204,872	\$ 1,340,308	\$ 1,891,129	\$ 1,891,129	\$ 42,500	\$ 1,933,629	\$ 1,952,033	\$ 1,952,033	\$ 97,800	\$ 2,049,833
<i>EXPENDITURES:</i>										
Personnel	562,728	524,535	588,699	588,699	-	588,699	601,193	601,193	-	601,193
Supplies	40,330	60,796	179,520	179,520	-	179,520	179,520	179,520	-	179,520
Services & Charges	601,814	754,976	1,122,910	1,122,910	-	1,122,910	1,171,320	1,171,320	-	1,171,320
6-Year IT Strategic Plan/IS Expenses to be Allocated	-	-	-	-	42,500	42,500	-	-	97,800	97,800
Total Operating Expenditures	\$1,204,872	\$1,340,308	\$1,891,129	\$1,891,129	\$42,500	\$1,933,629	\$1,952,033	\$1,952,033	\$97,800	\$2,049,833
Operating Revenue Over/(Under) Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>OTHER FINANCING SOURCES:</i>										
Replacement Reserve Collection	48,678	66,845	-	-	-	-	66,756	66,756	-	66,756
Capital Contrib & Other 1-Time /6-Year Strategic Plan	593,944	305,350	168,750	525,655	260,500	786,155	158,750	158,750	-	158,750
Total Other Financing Sources	\$642,622	\$372,195	\$168,750	\$525,655	\$260,500	\$786,155	\$225,506	\$225,506	\$0	\$225,506
<i>OTHER FINANCING USES:</i>										
One-Time/Capital	593,944	305,350	168,750	525,655	260,500	786,155	158,750	158,750	-	158,750
Total Other Financing Uses	\$593,944	\$305,350	\$168,750	\$525,655	\$260,500	\$786,155	\$158,750	\$158,750	\$0	\$158,750
Total Revenues	\$1,847,494	\$1,712,503	\$2,059,879	\$2,416,784	\$303,000	\$2,719,784	\$2,177,539	\$2,177,539	\$97,800	\$2,275,339
Total Expenditures	\$1,798,816	\$1,645,658	\$2,059,879	\$2,416,784	\$303,000	\$2,719,784	\$2,110,783	\$2,110,783	\$97,800	\$2,208,583
Beginning Fund Balance:	\$90,000	\$138,678	\$205,522	\$205,522	\$0	\$205,522	\$205,522	\$205,522	\$0	\$205,522
Ending Fund Balance:	\$138,678	\$205,523	\$205,522	\$205,522	\$0	\$205,522	\$272,278	\$272,278	\$0	\$272,278

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	Proposed Mid-Bien Adjust	2021 Proposed Revised	2022 Original	2022 Current Revised	Proposed Mid-Bien Adjust	2022 Proposed Revised
FUND 504 RISK MANAGEMENT										
<i>REVENUES:</i>										
M&O Revenue	1,561,705	1,289,027	1,396,480	1,406,350	-	1,406,350	1,396,480	1,406,350	96,100	1,502,450
AWC Retro Refund	-	128,938	-	-	-	-	-	-	-	-
Insurance Proceeds/3rd Party Recoveries	285,680	371,383	200,000	200,000	-	200,000	200,000	200,000	-	200,000
Total Revenues	\$1,847,386	\$1,789,348	\$1,596,480	\$1,606,350	\$0	\$1,606,350	\$1,596,480	\$1,606,350	\$96,100	\$1,702,450
<i>EXPENDITURES:</i>										
Safety Program	2,782	2,474	3,980	3,980	-	3,980	3,980	3,980	-	3,980
AWC Retro Program	35,792	37,356	37,500	37,500	-	37,500	37,500	37,500	-	37,500
WCIA Assessment	1,411,230	1,438,931	1,355,000	1,364,870	-	1,364,870	1,355,000	1,364,870	96,100	1,460,970
Claims/Judgments & Settlements	316,397	245,735	200,000	200,000	-	200,000	200,000	200,000	-	200,000
Total Expenditures	\$1,766,202	\$1,724,497	\$1,596,480	\$1,606,350	\$0	\$1,606,350	\$1,596,480	\$1,606,350	\$96,100	\$1,702,450
<i>OTHER FINANCING SOURCES:</i>										
Capital Contribution/1-Time M&O	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>OTHER FINANCING USES:</i>										
Transfer To Fund 501 Fleet & Equipment	81,184	64,851	-	-	-	-	-	-	-	-
Total Other Financing Uses	\$81,184	\$64,851	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,847,386	\$1,789,348	\$1,596,480	\$1,606,350	\$0	\$1,606,350	\$1,596,480	\$1,606,350	\$96,100	\$1,702,450
Total Expenditures	\$1,847,386	\$1,789,348	\$1,596,480	\$1,606,350	\$0	\$1,606,350	\$1,596,480	\$1,606,350	\$96,100	\$1,702,450
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

ORDINANCE NO.

AN ORDINANCE of the City Council of the City of Lakewood, Washington, adopting the 2021/2022 Biennial Budget.

WHEREAS, the tax estimates and budget for the City of Lakewood, Washington, for the 2021/2022 fiscal biennium have been prepared and filed on October 5, 2020 as provided by Titles 35A.34 and 84.55 of the Revised Code of Washington; and

WHEREAS, the budget was printed for distribution and notice published in the official paper of the City of Lakewood setting the time and place for hearing on the budget and said notice stating copies of the budget can be obtained on-line and at the Office of the City Clerk; and

WHEREAS, the City Council of the City of Lakewood having held a public hearing on November 2, 2020, and having considered the public testimony presented; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance No. 746 on November 16, 2020 implementing the 2021/2022 Biennial Budget; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance 754 on May 17, 2021 implementing the 2020 Carry Forward Budget Adjustment;

WHEREAS, the City Council of the City of Lakewood finds it necessary to revise the 2021/2022 Biennial Budget to: revise the estimated beginning balances to reflect the final 2020 ending fund balance; incorporate items previously approved by the City Council; appropriate projects funded by grants and contributions; continue capital projects; and include new allocations.

WHEREAS, the City Council of the City of Lakewood having held a public hearing on the 2021/2022 Mid-Biennium Budget Adjustment on November 1, 2021.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAKEWOOD, WASHINGTON DO ORDAIN as follows:

Section 1. Budget Amendment. The budget for the 2021/2022 biennium, as set forth in Ordinance 754, Section 1 and as shown in Exhibits A (2021/2022 Current Revised Budget by Fund), is amended to adopt the revised budget for the 2021/2022 biennium in the amounts and for the purposes as shown on Exhibits B (Revised Budget by Fund – Year 2021) and C (Revised Budget by Fund – Year 2022).

Section 2. Severability. If any section, sentence, clause or phrase of this Ordinance shall be held to be invalid or unconstitutional by a court of competent jurisdiction, or its application held inapplicable to any person, property or circumstance, such invalidity or unconstitutionality or inapplicability shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this Ordinance or its application to any other person, property or circumstance.

Section 3. Copies of the Budget to Be Filed. A complete copy of the final budget as adopted herein shall be transmitted to the Office of the State Auditor, the Association of Washington Cities

and to the Municipal Research and Services Center of Washington. Copies of the final budget as adopted herein shall be filed with the City Clerk and shall be made available for use by the public.

Section 4. Effective Date. This Ordinance shall be in full force and effect for the fiscal years 2021 and 2022 five (5) days after publication as required by law.

ADOPTED by the City Council this 15th day of November, 2021.

CITY OF LAKEWOOD

Don Anderson, Mayor

Attest:

Briana Schumacher, MMC, City Clerk

Approved as to Form:

Heidi Ann Wachter, City Attorney

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CITY OF LAKEWOOD

Don Anderson, Mayor

Attest:

Briana Schumacher, MMC, City Clerk

Approved as to Form:

Heidi Ann Wachter, City Attorney

EXHIBIT A
2021/2022 CURRENT REVISED BUDGET BY FUND
Per Ordinance 754 Adopted May 17, 2021

Fund	2021				2022			
	Beginning Fund Balance	Revenue	Expenditure	Ending Fund Balance	Beginning Fund Balance	Revenue	Expenditure	Ending Fund Balance
General Government Funds:	\$ 19,791,935	\$ 58,657,749	\$ 63,378,855	\$ 15,070,828	\$ 15,070,828	\$ 48,653,878	\$ 48,183,688	\$ 15,541,018
001 General	13,573,122	38,684,153	41,225,890	11,031,385	11,031,385	40,226,201	40,457,651	10,799,935
101 Street	-	2,420,169	2,420,169	-	-	2,399,379	2,399,379	-
103 Transportation Benefit District	687,753	835,000	-	1,522,753	1,522,753	835,000	640,000	1,717,753
104 Hotel/Motel Lodging Tax Fund	1,659,033	800,000	813,191	1,645,842	1,645,842	1,000,000	800,000	1,845,842
105 Property Abatement/RHSP/1406	658,414	494,287	1,152,701	-	-	409,500	409,500	-
106 Public Art	135,500	30,000	165,500	-	-	15,000	15,000	-
180 Narcotics Seizure	226,196	-	226,196	-	-	-	-	-
181 Felony Seizure	47,837	-	47,837	-	-	-	-	-
182 Federal Seizure	160,906	-	160,906	-	-	-	-	-
190 CDBG	1,381,724	4,328,614	5,710,338	-	-	595,000	595,000	-
191 Neighborhood Stabilization Program	255,114	42,000	297,114	-	-	42,000	42,000	-
192 OEA Grant/SSMCP	18,017	7,745,228	7,763,073	172	172	227,500	227,500	172
195 Public Safety Grants	-	518,076	518,076	-	-	132,328	132,328	-
201 GO Bond Debt Service	-	1,690,821	1,690,821	-	-	1,689,938	1,689,938	-
202 LID Debt Service	248,038	268,920	516,958	-	-	247,774	247,774	-
204 Sewer Project Debt	607,313	800,481	670,086	737,708	737,708	834,258	527,618	1,044,348
251 LID Guaranty	132,968	-	-	132,968	132,968	-	-	132,968
Capital Project Funds:	\$ 11,278,846	\$ 27,853,702	\$ 36,563,777	\$ 2,568,771	\$ 2,568,771	\$ 15,516,198	\$ 15,763,098	\$ 2,321,871
301 Parks CIP	2,605,500	3,768,517	6,349,899	24,118	24,118	3,430,000	3,430,000	24,118
302 Transportation CIP	4,869,918	21,855,185	26,253,222	471,881	471,881	10,036,198	9,711,998	796,081
303 Real Estate Excise Tax	2,271,510	1,800,000	2,217,195	1,854,315	1,854,315	1,800,000	2,491,100	1,163,215
311 Sewer Project CIP	1,531,918	430,000	1,743,461	218,457	218,457	250,000	130,000	338,457
Enterprise Fund:	\$ 5,821,018	\$ 5,453,820	\$ 8,506,432	\$ 2,768,406	\$ 2,768,406	\$ 7,565,476	\$ 7,601,032	\$ 2,732,851
401 Surface Water Management	5,821,018	5,453,820	8,506,432	2,768,406	2,768,406	7,565,476	7,601,032	2,732,851
Internal Service Funds	\$ 5,051,130	\$ 5,539,357	\$ 6,517,009	\$ 4,073,478	\$ 4,073,478	\$ 5,338,526	\$ 5,428,770	\$ 3,983,234
501 Fleet & Equipment	4,261,307	780,620	1,443,272	3,598,655	3,598,655	755,720	1,007,720	3,346,655
502 Property Management	584,300	735,603	1,050,603	269,300	269,300	798,917	703,917	364,300
503 Information Technology	205,523	2,416,784	2,416,784	205,523	205,523	2,177,539	2,110,783	272,279
504 Risk Management	-	1,606,350	1,606,350	-	-	1,606,350	1,606,350	-
Grand Total All Funds	\$ 41,942,929	\$ 97,504,628	\$ 114,966,073	\$ 24,481,484	\$ 24,481,484	\$ 77,074,078	\$ 76,976,588	\$ 24,578,974

EXHIBIT B
REVISED BUDGET BY FUND - YEAR 2021

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
General Government Funds:	19,791,935	157,680	19,949,615	58,657,749	18,641,119	77,298,868	63,378,855	19,677,331	83,056,186	14,192,297
001 General	\$ 13,573,122	\$ 157,680	\$ 13,730,802	\$ 38,684,153	\$ 2,906,288	\$ 41,590,442	\$ 41,225,890	\$ 4,263,124	\$ 45,489,014	\$ 9,832,230
101 Street	-	-	-	2,420,169	95,304	2,515,473	2,420,169	95,304	2,515,473	-
103 Transportation Benefit District	687,753	-	687,753	835,000	-	835,000	-	-	-	1,522,753
104 Hotel/Motel Lodging Tax Fund	1,659,033	-	1,659,033	800,000	200,000	1,000,000	813,191	-	813,191	1,845,842
105 Property Abatement/RHSP/1406	658,414	-	658,414	494,287	75,300	569,587	1,152,701	75,300	1,228,001	-
106 Public Art	135,500	-	135,500	30,000	-	30,000	165,500	-	165,500	-
180 Narcotics Seizure	226,196	-	226,196	-	14,500	14,500	226,196	14,500	240,696	-
181 Felony Seizure	47,837	-	47,837	-	-	-	47,837	-	47,837	-
182 Federal Seizure	160,906	-	160,906	-	-	-	160,906	-	160,906	-
190 CDBG	1,381,724	-	1,381,724	4,328,614	36,294	4,364,908	5,710,338	36,294	5,746,632	-
191 Neighborhood Stabilization Prog	255,114	-	255,114	42,000	-	42,000	297,114	-	297,114	-
192 SSMCP	18,017	-	18,017	7,745,228	1,400,000	9,145,228	7,763,073	1,400,000	9,163,073	172
195 Public Safety Grants	-	-	-	518,076	161,527	679,603	518,076	161,527	679,603	-
196 ARPA (American Rescue Plan Act)	-	-	-	-	13,766,236	13,766,236	-	13,766,236	13,766,236	-
201 GO Bond Debt Service	-	-	-	1,690,821	-	1,690,821	1,690,821	-	1,690,821	-
202 LID Debt Service	248,038	-	248,038	268,920	(14,330)	254,590	516,958	(134,954)	382,004	120,624
204 Sewer Project Debt	607,313	-	607,313	800,481	-	800,481	670,086	-	670,086	737,708
251 LID Guaranty	132,968	-	132,968	-	-	-	-	-	-	132,968
Capital Project Funds:	11,278,846	-	11,278,846	27,853,702	10,174,883	38,028,585	36,563,777	8,056,123	44,619,900	4,687,531
301 Parks CIP	2,605,500	-	2,605,500	3,768,517	6,892,190	10,660,707	6,349,899	6,892,190	13,242,089	24,118
302 Transportation CIP	4,869,918	-	4,869,918	21,855,185	1,163,933	23,019,118	26,253,222	1,163,933	27,417,155	471,881
303 Real Estate Excise Tax	2,271,510	-	2,271,510	1,800,000	1,700,000	3,500,000	2,217,195	-	2,217,195	3,554,315
311 Sewer Project CIP	1,531,918	-	1,531,918	430,000	418,760	848,760	1,743,461	-	1,743,461	637,217
Enterprise Fund:	5,821,018	-	5,821,018	5,453,820	50,000	5,503,820	8,506,432	(8,443)	8,497,989	2,826,849
401 Surface Water Management	5,821,018	-	5,821,018	5,453,820	50,000	5,503,820	8,506,432	(8,443)	8,497,989	2,826,849
Internal Service Funds:	5,051,130	-	5,051,130	5,539,357	1,392,487	6,931,844	6,517,009	538,000	7,055,009	4,927,965
501 Fleet & Equipment	4,261,307	-	4,261,307	780,620	1,002,987	1,783,607	1,443,272	148,500	1,591,772	4,453,142
502 Property Management	584,300	-	584,300	735,603	86,500	822,103	1,050,603	86,500	1,137,103	269,300
503 Information Technology	205,523	-	205,523	2,416,784	303,000	2,719,784	2,416,784	303,000	2,719,784	205,523
504 Risk Management	-	-	-	1,606,350	-	1,606,350	1,606,350	-	1,606,350	-
Total All Funds	41,942,929	\$ 157,680	\$42,100,609	\$ 97,504,628	\$ 30,258,489	\$127,763,118	\$ 114,966,073	\$ 28,263,011	\$143,229,084	\$ 26,634,642

EXHIBIT C
REVISED BUDGET BY FUND - YEAR 2022

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
General Government Funds:	\$ 15,070,828	\$ (878,532)	\$ 14,192,297	\$ 48,653,878	\$ 908,952	\$ 49,562,830	\$ 48,183,688	\$ 1,926,938	\$ 50,110,626	\$ 13,644,501
001 General	11,031,385	(1,199,156)	9,832,230	40,226,201	864,065	41,090,266	40,457,651	1,840,162	42,297,813	8,624,683
101 Street	-	-	-	2,399,379	16,720	2,416,099	2,399,379	16,720	2,416,099	(0)
103 Transportation Benefit District	1,522,753	-	1,522,753	835,000	-	835,000	640,000	-	640,000	1,717,753
104 Hotel/Motel Lodging Tax Fund	1,645,842	200,000	1,845,842	1,000,000	-	1,000,000	800,000	-	800,000	2,045,842
105 Property Abatement/RHSP/1406	-	-	-	409,500	300	409,800	409,500	300	409,800	-
106 Public Art	-	-	-	15,000	30,000	45,000	15,000	30,000	45,000	-
180 Narcotics Seizure	-	-	-	-	-	-	-	-	-	-
181 Felony Seizure	-	-	-	-	-	-	-	-	-	-
182 Federal Seizure	-	-	-	-	-	-	-	-	-	-
190 CDBG	-	-	-	595,000	-	595,000	595,000	-	595,000	-
191 Neighborhood Stabilization Prog	-	-	-	42,000	-	42,000	42,000	-	42,000	-
192 SSMCP	172	-	172	227,500	-	227,500	227,500	-	227,500	172
195 Public Safety Grants	-	-	-	132,328	-	132,328	132,328	-	132,328	-
196 ARPA (American Rescue Plan Act	-	-	-	-	-	-	-	-	-	-
201 GO Bond Debt Service	-	-	-	1,689,938	-	1,689,938	1,689,938	-	1,689,938	-
202 LID Debt Service	-	120,624	120,624	247,774	(2,133)	245,641	247,774	39,756	287,530	78,735
204 Sewer Project Debt	737,708	-	737,708	834,258	-	834,258	527,618	-	527,618	1,044,348
251 LID Guaranty	132,968	-	132,968	-	-	-	-	-	-	132,968
Capital Project Funds:	\$ 2,568,771	\$ 2,118,760	\$ 4,687,531	\$ 15,516,198	\$ (550,980)	\$ 14,965,218	\$ 15,763,098	\$ (563,000)	\$ 15,200,098	\$ 4,452,651
301 Parks CIP	24,118	-	24,118	3,430,000	(2,448,000)	982,000	3,430,000	(2,448,000)	982,000	24,118
302 Transportation CIP	471,881	-	471,881	10,036,198	1,712,000	11,748,198	9,711,998	1,712,000	11,423,998	796,081
303 Real Estate Excise Tax	1,854,315	1,700,000	3,554,315	1,800,000	-	1,800,000	2,491,100	173,000	2,664,100	2,690,215
311 Sewer Project CIP	218,457	418,760	637,217	250,000	185,020	435,020	130,000	-	130,000	942,237
Enterprise Fund:	\$ 2,768,406	\$ 58,443	\$ 2,826,849	\$ 7,565,476	\$ 50,000	\$ 7,615,476	\$ 7,601,032	\$ (341,991)	\$ 7,259,041	\$ 3,183,284
401 Surface Water Management	2,768,406	58,443	2,826,849	7,565,476	50,000	7,615,476	7,601,032	(341,991)	7,259,041	3,183,284
Internal Service Funds:	\$ 4,073,478	\$ 854,487	\$ 4,927,965	\$ 5,338,526	\$ 193,900	\$ 5,532,426	\$ 5,428,770	\$ 193,900	\$ 5,622,670	\$ 4,837,721
501 Fleet & Equipment	3,598,655	854,487	4,453,142	755,720	-	755,720	1,007,720	-	1,007,720	4,201,142
502 Property Management	269,300	-	269,300	798,917	-	798,917	703,917	-	703,917	364,300
503 Information Technology	205,523	-	205,523	2,177,539	97,800	2,275,339	2,110,783	97,800	2,208,583	272,279
504 Risk Management	-	-	-	1,606,350	96,100	1,702,450	1,606,350	96,100	1,702,450	-
Total All Funds	24,481,483	\$ 2,153,158	\$26,634,642	\$ 77,074,078	\$ 601,872	\$77,675,950	\$ 76,976,588	\$ 1,215,847	\$78,192,435	\$ 26,118,157

LAKEWOOD CITY COUNCIL GOALS

Lakewood is a thriving, urban, South Puget Sound City, possessing the core values of family, community, education, economic prosperity, and the equitable delivery of municipal services. We will advance these values by recognizing our past, taking action in the present, and pursuing a dynamic future.

The City Council's vision for Lakewood at its 30 Year Anniversary is a community:

- *Inspired by its own sense of history and progress;*
- *Known for its safe and attractive neighborhoods, vibrant downtown, active arts and cultural communities;*
- *Sustained by robust economic growth and job creation;*
- *Recognized for the excellence of its public and private schools, and its community and technical colleges;*
- *Characterized by the beauty of its lakes, parks and natural environment;*
- *Acknowledged for excellence in the delivery of municipal services;*
- *That actively cultivates, embraces, and continually strives to create a more inclusive community with the equitable delivery of City services; and*
- *Supportive of Joint Base Lewis McChord (JBLM), Camp Murray, service members and their families.*

The purpose of the City Council Goals is to direct our community toward positive change and serve as the policy direction for City government as well as the policy guide for developing and implementing the City's next two biennial budgets (2021-2022 and 2023-2024). Council goals guide the allocation of resources through the budget and capital improvement program to assure that organizational work plans and projects are developed and achieved that move the community forward.

Operational values improve and optimize the functional performance of the City to achieve the Goals and Objectives listed in this plan.

- Regional Partnerships – The City encourages and participates in regional approaches to service delivery to the extent that a regional model produces efficiencies and cost savings, and ultimately improves service to our community members.
- Efficiency – The City is committed to providing public services in the most efficient manner possible and maximizing the public's return on its investment. The City will concentrate efforts on data-driven decisions that optimize available resources.
- Accountability – The City is accountable to the community for the achievement of City goals. The City will identify meaningful metrics and determine a series of benchmarks to convey City efforts within goal areas. The City will track performances over the next four years, adjusting when necessary, to optimize services and efforts.
- Proactive Focus – The City proactively focuses on the entire condition of the City. The City will promote long-term financial and strategic planning backed by quantifiable data and analysis.

ECONOMIC DEVELOPMENT

GOAL: The City of Lakewood promotes and supports a dynamic and robust local economy.

Objectives:

I.1 Align economic goals and resources across departments.

- A. Implement and continue to adjust the City's comprehensive economic development strategy to attract and preserve family and high wage jobs.
- B. Review and develop prudent business incentives that enhance economic development.
- C. Direct growth through sound planning. Update land use codes as necessary and continue to improve internal processes, including the implementation of new technologies.

I.2 Pursue infrastructure improvements vital to economic development and to bolster the City's competitiveness.

- A. Implement catalyst projects that promote private investment, i.e., the Downtown Plan, Lakewood Station District Plan, and the development of the Woodbrook Business Park and Lakewood Landing.
- B. Improve underutilized commercial and mixed-use areas, e.g., the WSDOT facility, revise zoning regulations where appropriate and minimize nonconforming uses.
- C. Expand and improve utilities and community assets, such as sewers, libraries, parks, public spaces, etc.

I.3 Enhance and diversify housing stock and improve multi-generational community assets.

- A. Improve and expand programs and policies to increase homeownership, diversify housing stock, and preserve existing housing to meet community needs.
- B. Continue to support youth and senior programming and expand community events.
- C. Support and preserve historical, cultural, and ecological places of significance.

I.4 Foster collaborative and advantageous partnerships with businesses, community members, non-profits, and regional partners.

- A. Be a leader in local economic development, regional transportation and planning policies.
- B. Continue partnership with JBLM and Camp Murray to improve communication and connectivity, land use development, and transportation.
- C. Expand partnerships with the Chamber of Commerce, neighborhood groups and associations, and other civic groups.
- D. Develop an educated workforce through collaboration with local educational institutions to leverage collective resources and to enhance K-12 and higher education opportunities.

I.5 Promote and facilitate sustainable economic development.

- A. Focus resources on business creation, attraction, retention, and expansion.
- B. Promote an entrepreneurial environment, encourage a balance of manufacturing, commercial, professional, and retail and service businesses.
- C. Continue to leverage and improve City assets, e.g., location, access, lakes, parks, civic engagement opportunities, transit options, cultural amenities, activity hubs, and utilities.

DEPENDABLE INFRASTRUCTURE

GOAL: *The City of Lakewood provides safe, clean, well-maintained, and dependable infrastructure.*

Objectives:

2.1 Implement capital infrastructure projects to improve transportation, park, utility systems.

- A. Identify future transportation projects and determine advantageous and sustainable funding strategies. Update the comprehensive plan and six-year TIP when necessary.
- B. Construct a Downtown Park that serves as a catalyst for the Downtown area.
- C. Expand neighborhood and non-motorized transportation infrastructure improvements to increase accessibility and connectivity to roadways, parks, public spaces, and public buildings.
- D. Provide a quality and diverse park and recreation system making strategic additions when prudent.
- E. Implement innovative technology solutions to enhance accessibility, operations, and City services.
- F. Partner with community members and stakeholders to identify and implement infrastructure solutions.

2.2 Invest in preventative maintenance of facilities, parks, and streets to protect City assets.

- A. Maintain infrastructure using best management practices to ensure it is reliable, safe, aesthetically pleasing, cost effective, and improves municipal services.

2.3 Advance infrastructure projects that enhance the City's identity and diversity.

- A. Enhance and upgrade street amenities, public right-of-way, and wayfinding and reader board signage.
- B. Showcase art, culture, and history to enhance sense of place.

2.4 Increase connectivity and accessibility.

- A. Leverage transit, multimodal infrastructure, and new technologies to improve accessibility in the City and with neighboring communities.
- B. Implement "complete streets" and non-motorized transportation projects that enable safe access for all users, and increases connectivity between neighborhoods, parks, and commercial areas. Update the Non-motorized Transportation Plan.
- C. Proactively pursue transportation safety solutions, including rail safety improvements.

PUBLIC SAFETY

GOAL: *The City of Lakewood is one of the safest cities in Washington State.*

Objectives:

3.1 Improve community safety and reduce crime through data driven processes.

- A. Enhance law enforcement services through on-going training and new technologies.
- B. Promote crime prevention through environmental design (CPTED) principles.
- C. Develop, practice, update, and implement emergency management plans.

3.2 Match perception of public safety with reality.

- A. Promote advancements and achievements in public safety and the overall safety of the community.
- B. Provide streamlined and innovative public safety resources for residents, businesses, and visitors.

3.3 Provide resources to support the health, welfare, and safety of the community.

- A. Increase proactive abatement, code enforcement, and housing safety programs to eliminate blight and unsafe conditions.
- B. Encourage neighborhood association safety initiatives.
- C. Support creative criminal justice and alternative diversion programs.
- D. Take a proactive role in legislative advocacy in matters that impact public safety.
- E. Identify and implement new technologies and innovative programs that enhance municipal court services for the community and contract jurisdictions.

3.4 Expand community outreach and educational programs.

- A. Cultivate and sustain collaborative partnerships with law enforcement and community stakeholders to develop effective solutions, increase trust, and encourage mutual accountability.
- B. Continue to improve communication efforts with youth and underserved communities to remove barriers, increase trust, and provide opportunities for meaningful engagement.
- C. Emphasize crime prevention through public education.
- D. Use innovative approaches and partnerships to provide connections to services to individuals experiencing behavioral health incidents and/or homelessness.

FISCAL RESPONSIBILITY

GOAL: *The City of Lakewood maintains a strong fiscal position.*

Objectives:

4.1 Provide efficient and effective municipal services.

- A. Invest resources in core functions based on priorities.
- B. Continually analyze risk assumed by the City, adjust policies and programming if necessary.
- C. Monitor, refine, and respond to performance measures.

4.2 Evaluate revenues and expenditures and respond to changing service needs.

- A. Maintain and strategically use reserves in case of economic fluctuations, emergency needs, and to take advantage of emerging opportunities.
- B. Develop balanced biennial budgets consistent with adopted financial policies.
- C. Diversify revenue base and explore innovative funding sources.

4.3 Make smart investments in people, places, and resources.

- A. Continue to hire and cultivate top tier City personnel and strategically plan for future City leadership needs.
- B. Seek and promote diverse advisory groups.
- C. Continue to maintain “Well City” status.
- D. Continue to evaluate and implement strategic partnerships with other jurisdictions and entities for joint services when of benefit to the community.
- E. Continue to enhance cyber security measures to protect City systems.
- F. Effectively use American Rescue Plan Act funds to help the community recover from the COVID-19 pandemic.

TRANSPARENCY

GOAL: *The City of Lakewood communicates its goals, successes, and challenges to the community and serves as a leader and champion for the community.*

Objectives:

5.1 Enhance communications with residents, businesses, and community stakeholders about City issues, projects, and services.

- A. Create and implement a Communication Strategic Plan that prioritizes inclusivity, community engagement, meaningful civic participation, and enhances branding standards.
- B. Leverage new and existing communication methods and innovative partnerships to effectively build trust, disseminate information, and reduce barriers to access.
- C. Enhance city's image through positive mixed media campaigns and spotlights, planning tools, land use codes, code enforcement, and infrastructure improvements.
- D. Continuously enhance online and digital services.
- E. Regularly implement surveys that measure community priorities, satisfaction, and specific projects.

5.2 Advocate for Lakewood at all levels of government.

- A. Continue to serve in a leadership capacity in national, regional, and local affairs.
- B. Develop annual legislative agenda and proactively engage with the county council, state legislature, and federal delegation.
- C. Improve awareness of JBLM's and Camp Murray's direct and indirect economic impacts on the city, region, county, and state.
- D. Advocate for increased public infrastructure funding for streets, non-motorized pathways, and parks and public spaces.
- E. Advocate for innovative solutions to lagging general fund growth, including: economic development programs to expand City revenues, such as including tax increment financing, and solutions to address unfunded mandates.

5.3 Strengthen connection and engagement with stakeholders, partners, and communities.

- A. Expand meaningful, two-way communication and engagement opportunities with community stakeholders and regional partners.
- B. Support and collaboratively engage with neighborhood groups, civic associations, and non-profits.
- C. Support access to information on workforce development, healthcare, and local services.
- D. Strengthen relationship with local school districts, colleges, and other public entities.

ROBUST & ACTIVE COMMUNITY

GOAL: *The City of Lakewood is a livable, resilient, and inclusive community that embraces and celebrates diversity and delivers equitable municipal services.*

NOTE: All Economic Development, Dependable Infrastructure, Public Safety, Fiscal Responsibility, and Transparency goals and objectives support the continued advancement of a robust and active community in Lakewood.

Objectives:

6.1 Continue to improve the quality of life for all residents, businesses, and visitors.

- A. Continue to partner with community-based organizations and partner entities to support the community's most vulnerable individuals and families.
- B. Support and encourage the physical, emotional, and behavioral health of those that live, work, and visit Lakewood.
- C. Develop, partner, and implement innovative strategies that foster a more livable, healthy, equitable, and resilient community.
- D. Enhance City-led community programming and events.

6.2 Continue to build and support an inclusive and equitable community that embraces, celebrates, and enhances diversity.

- A. Develop a Diversity, Equity, and Inclusion Strategic Plan to identify and provide tools and solutions to equity gaps in processes, policies, plans, programs, and services offered by the City using data-driven approaches.
- B. Enhance and expand communication and outreach efforts to eliminate barriers to full civic engagement and participation, creating a more inclusive, connected, and active community.
- C. Continue to build diversity, equity, and inclusion competency in City leadership and across the organization.
- D. Facilitate relationships with external partners and community stakeholders to increase inclusion and equitable access to services in Lakewood and beyond.

6.3 Provide a range of amenities and events that attract residents, businesses, and visitors.

- A. Celebrate, value and support the cultural diversity of the community through partnerships, public art, events and programs.
- B. Develop and expand events and activity hubs with a sense of place, dynamic user experiences, and a diversity of opportunities.
- C. Increase the connectivity of people and places throughout the community to cultivate a "neighborhood-feel" using infrastructure improvements, design standard enhancements, and recreational amenities and event offerings.

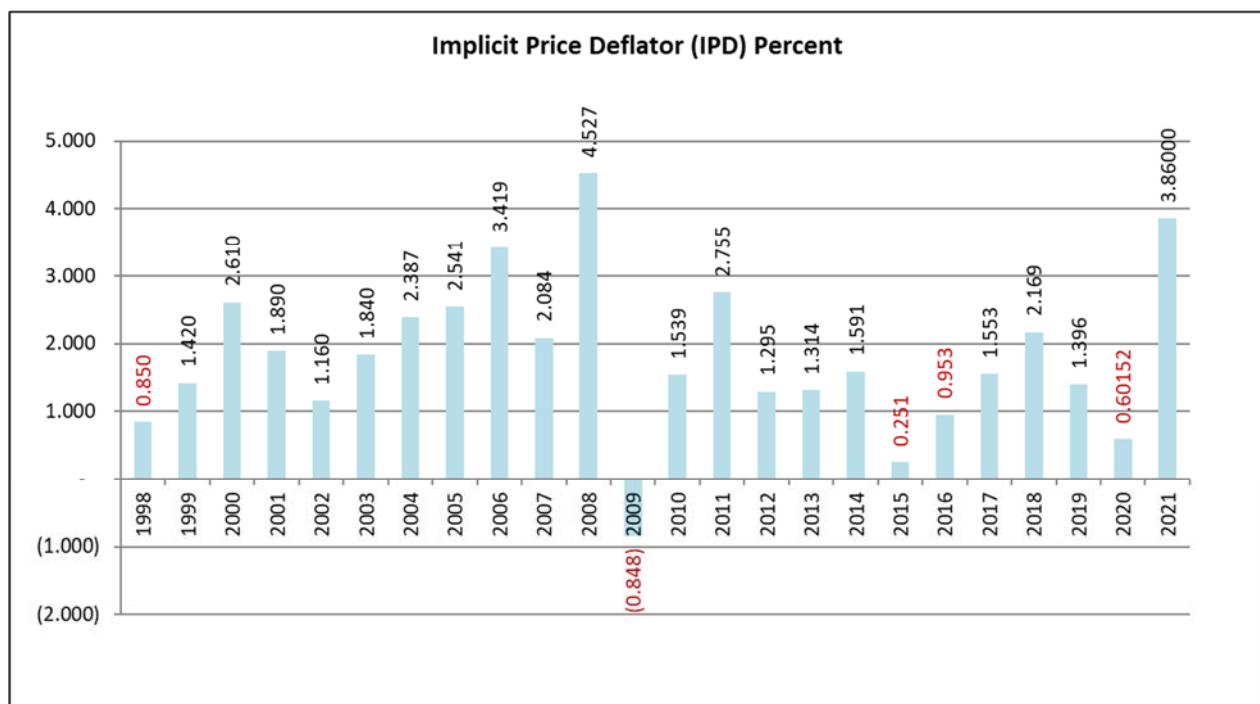


To: Mayor and City Councilmembers
From: Tho Kraus, Deputy City Manager
Through: John J. Caulfield, City Manager
Date: October 11, 2021
Subject: 2022 Property Tax Levy

INTRODUCTION

Washington state law requires cities to hold a public hearing on possible increases in the property tax revenues to be held prior to the time the city levies the taxes. The hearing must be held in November in order to provide the County with the information by November 30. A public hearing has been scheduled for November 1 for this purpose. Adoption of the property tax levy ordinance is also scheduled for November 15.

Per state statute, the City is authorized to increase its property tax annually up the lesser of Implicit Price Deflator (IPD) or one percent (1%). The IPD for 2020-2021 as of September 25, 2021 is 3.860% which means the City can take the full 1% levy increase in 2022 without the City Council adopting a declaration of substantial need. The September 25 data release is the final release on or before the September 25 statutory deadline in RCW 84.55.005



ANALYSIS

The following tables below provides a summary comparison of assessed value, city levy rate and city property tax levy and detailed calculation used for the City's property tax levy amounts being considered for collection in 2022.

	2021	2022 Estimate 1% Increase	Change	
			\$	%
Assessed Value	\$8,111,198,629	\$9,391,307,985	\$1,280,109,356	15.8%
City Levy Rate	\$0.9139	\$0.8098	-\$0.1041	-11.4%
City Property Tax Levy *	\$7,413,102	\$7,605,010	\$191,908	2.6%

* The City Property Tax Levy increase of 2.6% includes the 1% increase plus new construction, administrative refunds and increase in state-assessed property. The increase in state-assessed property for 2022 is estimated based on 2021's actual, which is \$1,030.

According to the Pierce County Assessor-Treasurer's office, the City's total assessed value for 2022 property tax collection is estimated to be \$9,391,307,985, which represents a 15.8% or \$1,280,109,356 increase from the City's total assessed value for 2021 property tax collection of \$8,111,198,629.

Tax Calculation Factor	Tax Levy
Base Levy Amount (Highest Lawful Regular Tax)	\$7,404,752
1% Increase	\$74,048
New Construction Estimate	\$117,025
Administrative Refunds	\$8,156
Subtotal	\$7,603,980
Increase from State-Assessed Property 2022 estimate is based on 2021 actual.	\$1,030
Total Preliminary 2022 Levy	\$7,605,010
2021 Preliminary Assessed Value for 2022 Levy	\$9,391,307,985
2022 Preliminary Levy Rate (Assumes 1% Increase)	\$0.8098
Levy Rate Calculation:	
2022 Preliminary Assessed Value	\$9,391,307,985
Divide by \$1,000	\$1,000
2021 AV Per \$1,000	\$9,391,308
2022 Preliminary Levy	\$7,605,010
Divide by 2021 AV Per \$1,000	\$9,391,308
2022 Preliminary Levy Rate per \$1,000 (Assumes 1% Increase)	\$0.8098

The table below illustrates the impact of no increase and 1% increase to the average homeowner. The 2021 assessed valuation of the average single family residential home for 2022 property tax collection of \$378,948 increased \$65,233 or 17.2% to \$444,181.

	2021	2022 Est	Change from 2021		2022 Est	Change from 2021	
	1% Increase	No Increase	\$	%	1% Increase	\$	%
AV Average Home	\$378,948	\$444,181	\$65,233	17.2%	\$444,181	\$65,233	17.2%
City Levy Rate	\$0.9139	\$0.8019	-\$0.1120	-12.3%	\$0.8098	-\$0.1041	-11.4%
City Property Tax Paid	\$346.33	\$356.19	\$9.86	2.8%	\$359.69	\$13.36	3.9%
Property tax paid by average homeowner with 1% increase compared to No increase =						\$3.50	

- Compared to 2021, under the no increase scenario, the property tax levy rate of \$0.8019 results in an additional \$9.86 property tax paid to the City, which is an increase of 2.8%.
- Compared to 2021, applying the 1% increase property tax levy rate of \$0.8098 results in an additional \$13.36 property tax paid to the City, which is an increase of 3.9%.
 - The additional property tax paid by the average homeowner with a 1% increase compared to 0% increase is \$3.50.

CITY COUNCIL OPTIONS & CONSIDERATIONS

The options the City Council may take regarding the 2022 property tax levy are:

Option 1: Levy the property taxes without any increase.

Option 2: Increase the property tax levy by 1% commensurate with the 2021/2022 biennial budget estimates. - RECOMMENDED

The City's 2022 proposed revised budget includes an annual property tax increase of 1% as authorized by state statute. A 1% increase in property tax levy generates \$74,048 in additional revenue for city services, or an additional charge of \$3.50 annually per average homeowner compared to 0% increase.

The preliminary 2022 property tax revenue estimate is \$7,605,010 and is based on the preliminary figures provided by Pierce County.

Since 2006, the City has enacted the 1% increase as authorized by state statute. The cumulative impact of not taking the 1% increase in 2020 over the 6-year period (2022 – 2027) is approximately \$444,000.

The details of options 1 and 2 are provided below.

			RECOMMENDED
Factors	2021 Max Per Statute 1%	2022 - Option 1 No Increase 0%	2022 - Option 2 Max Per Statute 1%
Base Levy Amount (Highest Lawful Regular Tax)	\$7,255,259	\$7,404,752	\$7,404,752
Increase	\$72,553	\$0	\$74,048
New Construction Estimate	\$75,911	\$117,025	\$117,025
Administrative Refunds	\$8,350	\$8,156	\$8,156
Increase from State-Assessed Property 2022 estimate is based on 2021 actual.	\$1,030	\$1,030	\$1,030
Total Property Tax Levy	\$7,413,102	\$7,530,963	\$7,605,010
Total Property Tax Levy % Increase from Base Levy Amount	2.18%	1.70%	2.70%
Assessed Value	\$8,111,198,629	\$9,391,307,985	\$9,391,307,985
Levy Rate Per \$1,000 AV	\$0.9139	\$0.8019	\$0.8098
City Tax Paid by Average Home Owner Average Home Value for 2021 Property Tax = \$378,948 Average Home Value for 2022 Property Tax = \$444,181	\$346.33	\$356.19	\$359.69
City Tax Paid by Average Home Owner, Change from 2021 - \$	n/a	\$9.86	\$13.36
City Tax Paid by Average Home Owner, Change from 2021 - %	n/a	2.8%	3.9%

NEXT STEPS

- Public Hearing on November 1, 2021
- Adoption on November 15, 2021

The City will have the opportunity to modify its levy certification in December once final information is provided by Pierce County.

ATTACHMENTS

- Additional Information – Administrative Refunds
- Additional Information – State Assessed Property
- Taxable Values – Commercial & Residential Taxable Values and Levy Rates
- New Construction & Added Improvements
- Pierce County Assessor-Treasurer Preliminary 2021 Assessed Values
- Pierce County Assessor-Treasurer Preliminary Highest Lawful Levy Limit 2021 for 2022

ADDITIONAL INFORMATION – ADMINISTRATIVE REFUNDS

Administrative refunds are taxes that had been levied in previous years on properties that have had their taxes abated or cancelled. The following is an outline defining administrative refunds and what they consist of – there are 16 of them:

1. Paid more than once.
2. Paid as a result of manifest error in description.
3. Paid as a result of a clerical error in extending the tax rolls.
4. Paid as a result of other clerical errors in listing property.
5. Paid with respect to improvements which did not exist on assessment date.
6. Paid under levies or statutes adjudicated to be illegal or unconstitutional.
7. Paid as a result of mistake, inadvertence, or lack of knowledge by any person exempted or partially exempted from paying real property taxes.
8. Paid or overpaid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same with respect to real property in which the person paying the same has no legal interest.
9. Paid on the basis of an assessed valuation which was appealed to the county board of equalization and ordered reduced by the board.
10. Paid on the basis of an assessed valuation which was appealed to the state board of tax appeals and ordered reduced by the board. PROVIDED, That the amount refunded under subsections (9) and (10) shall only be for the difference between the tax paid on the basis of the appealed valuation and the tax payable on the valuation adjusted in accordance with the board's order.
11. Paid as a state property tax levied upon property, the assessed value of which has been established by the state board of tax appeals for the year of such levy: PROVIDED, HOWEVER, That the amount refunded shall only be for the difference between the state property tax paid and the amount of state property tax that would, when added to all other property taxes within the 1 percent limitation of the state constitution equal 1 percent of the assessed value established by the board.
12. Paid on the basis of an assessed valuation which was adjudicated to be unlawful or excessive: PROVIDED, that the amount refunded shall be for the difference between the amount of tax payable on the basis of the assessed valuation determined as a result of the preceding.
13. Paid on property acquired under a tax lien. (RCW 84.69.020)
14. Paid on the basis of an assessed valuation that was reduced under RCW 84.48.065.
15. Paid on the basis of an assessed valuation that was reduced under RCW 84.40.039.
16. Abated under RCW 84.70.010

ADDITIONAL INFORMATION – STATE ASSESSED PROPERTY

Utility and transportation companies that are defined in RCW 84.12 whose operations are in more than one county or state are assessed by the Department of Revenues' (DOR) Property Tax Division. These companies include airlines, railroads, electric companies who produce or distribute electricity on the retail or wholesale market, gas pipeline companies who distribute or sell gas on the retail or wholesale market, and telecommunications companies including landline local and long distance phone and wireless companies. Telecommunications also includes cable companies who have assets in Washington that are used for providing telephone service in more than one county or state. In addition to these companies, DOR also assessed private railcars. These private railcars are most often owned by companies who are not a railroad that pay the railroad companies to transport their cars from place to place, including chemical companies, grain import and export companies, and several companies who are in the business to lease railcars to railroads and others.

The appraised value of state assessed property is, by law, valued at 100% of market value. State, and in part, federal law require state assessed utilities be valued at the same level of assessment as other property in the same taxing jurisdiction. As a result, it is an equalized value of state assessed utilities that is allocated (apportioned) to all the taxing districts in the state; this includes real and personal property. The real and personal property ratio of each county is applied to the respective real and personal property appraised value of each company that is state assessed, and those values are apportioned to each county by tax code area (TCA).

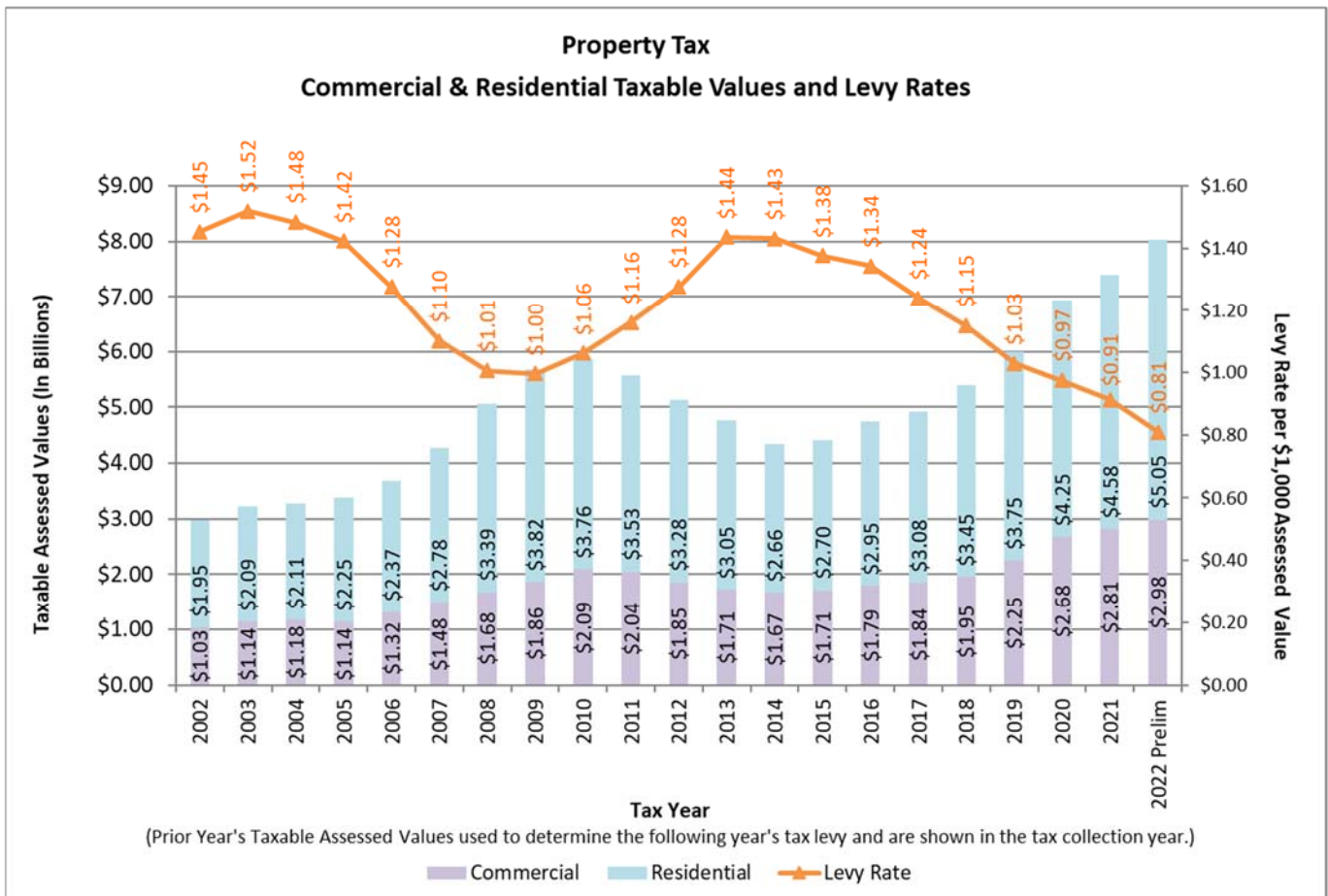
Utility property appraisal is based on the unit method, property is valued as one thing. As a result, there is no specific value determined for any specific asset that makes up the operating unit. Hence, apportioned value does not directly relate to the value of assets in the TCA to which the assets value has been set. Apportionment is a process of assigning value based on certain metrics which generally consist of historical or original cost, length and size of pipes, miles of rail, etc., tied to the actual location of company assets. If one percent of a company's historical cost, length of pipe, or miles of main railroad track, then 1% is apportioned to all the TCAs in which the company has assets.

TAXABLE VALUES – COMMERCIAL & RESIDENTIAL TAXABLE VALUES AND LEVY RATES

Year	Taxable Values (In Billions)										
	Commercial		Residential		Total	Change From Prior Year					
						Commercial		Residential		Total	
						\$	%	\$	%	\$	%
2002	\$1.03	35%	\$1.95	65%	\$2.98	\$0.06	5.6%	\$0.14	7.5%	\$0.19	6.8%
2003	\$1.14	35%	\$2.09	65%	\$3.23	\$0.10	10.1%	\$0.14	7.1%	\$0.24	8.2%
2004	\$1.18	36%	\$2.11	64%	\$3.28	\$0.04	3.3%	\$0.02	0.9%	\$0.06	1.7%
2005	\$1.14	34%	\$2.25	66%	\$3.38	(\$0.04)	-3.1%	\$0.14	6.5%	\$0.10	3.1%
2006	\$1.32	36%	\$2.37	64%	\$3.69	\$0.18	15.6%	\$0.13	5.6%	\$0.30	9.0%
2007	\$1.48	35%	\$2.78	65%	\$4.27	\$0.17	12.8%	\$0.41	17.3%	\$0.58	15.7%
2008	\$1.68	33%	\$3.39	67%	\$5.07	\$0.19	12.9%	\$0.61	21.9%	\$0.80	18.8%
2009	\$1.86	33%	\$3.82	67%	\$5.67	\$0.18	10.7%	\$0.42	12.5%	\$0.60	11.9%
2010	\$2.09	36%	\$3.76	64%	\$5.85	\$0.23	12.5%	(\$0.06)	-1.5%	\$0.18	3.1%
2011	\$2.04	37%	\$3.53	63%	\$5.57	(\$0.05)	-2.2%	(\$0.23)	-6.2%	(\$0.28)	-4.8%
2012	\$1.85	36%	\$3.28	64%	\$5.13	(\$0.19)	-9.3%	(\$0.25)	-7.1%	(\$0.44)	-7.9%
2013	\$1.71	36%	\$3.05	64%	\$4.77	(\$0.14)	-7.5%	(\$0.22)	-6.8%	(\$0.36)	-7.1%
2014	\$1.67	39%	\$2.66	61%	\$4.33	(\$0.05)	-2.7%	(\$0.39)	-12.8%	(\$0.44)	-9.2%
2015	\$1.71	39%	\$2.70	61%	\$4.41	\$0.04	2.7%	\$0.03	1.2%	\$0.08	1.8%
2016	\$1.79	38%	\$2.95	62%	\$4.74	\$0.08	4.8%	\$0.25	9.4%	\$0.33	7.6%
2017	\$1.84	37%	\$3.08	63%	\$4.93	\$0.05	2.7%	\$0.14	4.6%	\$0.18	3.9%
2018	\$1.95	36%	\$3.45	64%	\$5.40	\$0.11	5.8%	\$0.36	11.8%	\$0.47	9.5%
2019	\$2.25	37%	\$3.75	63%	\$6.00	\$0.30	15.4%	\$0.31	8.9%	\$0.61	11.2%
2020	\$2.68	39%	\$4.25	61%	\$6.93	\$0.43	19.1%	\$0.50	13.3%	\$0.93	15.4%
2021	\$2.81	38%	\$4.58	62%	\$7.39	\$0.13	4.9%	\$0.33	7.7%	\$0.46	6.6%
2022 Prelim	\$2.98	37%	\$5.05	63%	\$8.03	\$0.17	6.1%	\$0.47	10.3%	\$0.64	8.7%

Taxable values are from the prior year which are used to determine the following year's levy rate and are shown in the applicable tax collection year.

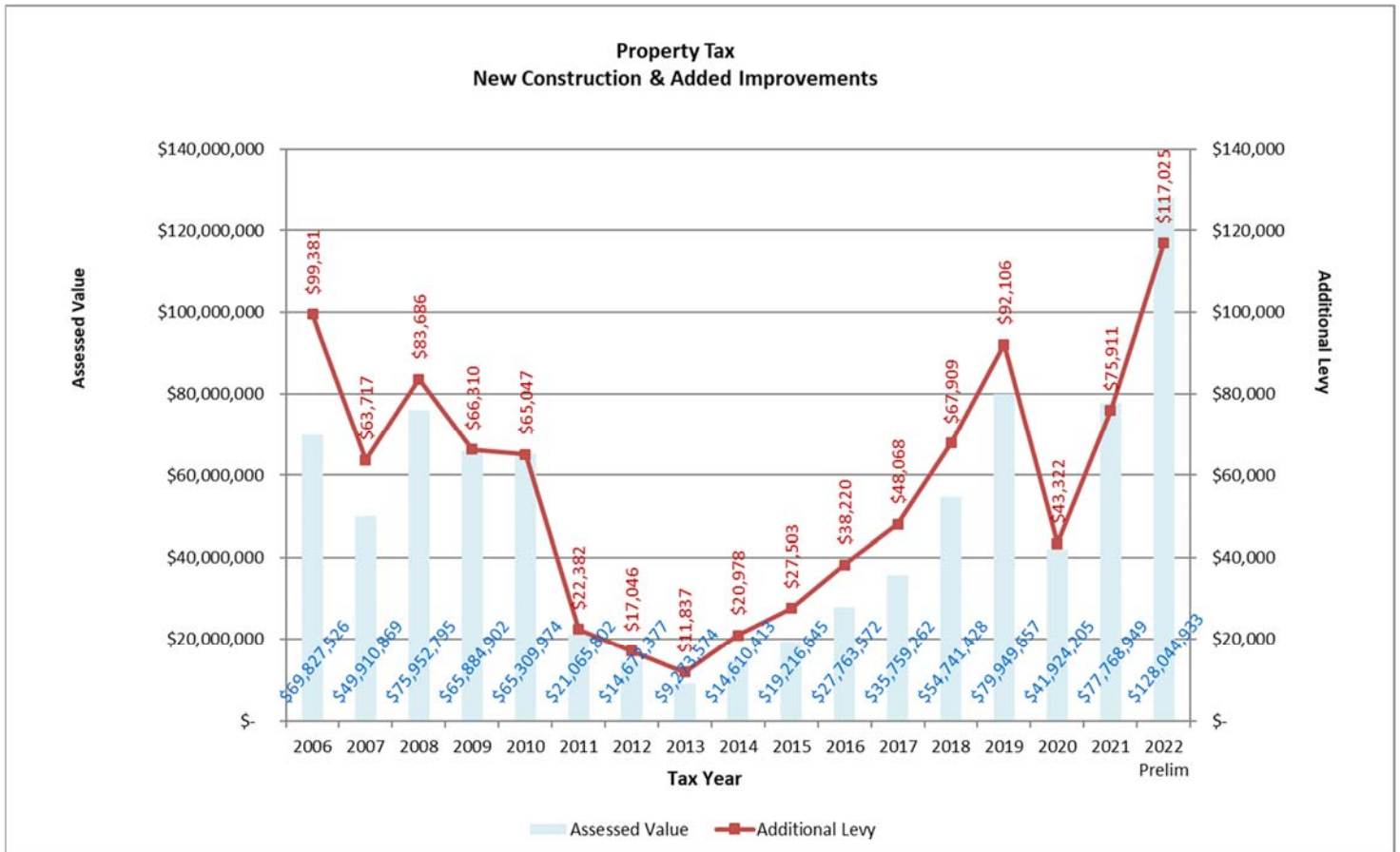
Values listed above continue to be adjusted after the certification of value due to exemptions, board of equalization actions, destroyed property, etc.



NEW CONSTRUCTION & ADDED IMPROVEMENTS

New Construction & Added Improvement						
Tax Year	Taxable Value*	Additional Levy	Change From Prior Year			
			Assessed Value		Additional Levy	
			\$	%	\$	%
2006	\$ 69,827,526	\$ 99,381	n/a	n/a	n/a	n/a
2007	\$ 49,910,869	\$ 63,717	\$ (19,916,657)	-28.5%	\$ (35,664)	-35.9%
2008	\$ 75,952,795	\$ 83,686	\$ 26,041,926	52.2%	\$ 19,969	31.3%
2009	\$ 65,884,902	\$ 66,310	\$ (10,067,893)	-13.3%	\$ (17,377)	-20.8%
2010	\$ 65,309,974	\$ 65,047	\$ (574,928)	-0.9%	\$ (1,263)	-1.9%
2011	\$ 21,065,802	\$ 22,382	\$ (44,244,172)	-67.7%	\$ (42,665)	-65.6%
2012	\$ 14,672,377	\$ 17,046	\$ (6,393,425)	-30.3%	\$ (5,335)	-23.8%
2013	\$ 9,273,574	\$ 11,837	\$ (5,398,803)	-36.8%	\$ (5,209)	-30.6%
2014	\$ 14,610,413	\$ 20,978	\$ 5,336,839	57.5%	\$ 9,141	77.2%
2015	\$ 19,216,645	\$ 27,503	\$ 4,606,232	31.5%	\$ 6,526	31.1%
2016	\$ 27,763,572	\$ 38,220	\$ 8,546,927	44.5%	\$ 10,717	39.0%
2017	\$ 35,759,262	\$ 48,068	\$ 7,995,690	28.8%	\$ 9,848	25.8%
2018	\$ 54,741,428	\$ 67,909	\$ 18,982,166	53.1%	\$ 19,841	41.3%
2019	\$ 79,949,657	\$ 92,106	\$ 25,208,229	46.0%	\$ 24,197	35.6%
2020	\$ 41,924,205	\$ 43,322	\$ (38,025,452)	-47.6%	\$ (48,784)	-53.0%
2021	\$ 77,768,949	\$ 75,911	\$ 35,844,744	85.5%	\$ 32,589	75.2%
2022 Prelim	\$ 128,044,933	\$ 117,025	\$ 50,275,984	64.6%	\$ 41,114	54.2%

* County assessors are authorized to place any property that increased in value due to new construction on the assessment rolls up to August 31st of each year at the true and fair value as of July 31st of that year.





Pierce County

Mike Lonergan, Assessor-Treasurer

2401 South 35th Street
Tacoma, WA 98409-7498
(253) 798-6111 FAX (253) 798-3142
ATLAS (253) 798-3333
www.piercecountywa.org/atr

September 13, 2021

OFFICIAL NOTIFICATION TO: LAKEWOOD

RE: 2021 PRELIMINARY ASSESSED VALUES

FOR REGULAR LEVY

Total Taxable Regular Value	9,391,307,985
Highest lawful regular levy amount since 1985	7,404,751.75
Last year's actual levy amount (including refunds)	7,413,101.75
Additional revenue from current year's NC&I	117,024.64
Additional revenue from annexations (RCW 84.55)	0.00
Additional revenue from administrative refunds (RCW 84.69)	8,156.19
<i>No additional revenue from administrative refunds will be allowed if you are limited by your statutory rate limit.</i>	
Additional revenue from increase in state-assessed property	0.00

FOR EXCESS LEVY

Taxable Value	9,249,749,122
Timber Assessed Value	-
Total Taxable Excess Value	9,249,749,122

2021 New Construction and Improvement Value	128,044,933
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*If you need assistance or have any questions regarding this information, please contact Kim Alflen
253.798.7114 kim.alflen@piercecountywa.gov*

**Pierce County****Mike Lonergan, Assessor-Treasurer**

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PRELIMINARY HIGHEST LAWFUL LEVY LIMIT 2021 FOR 2022

LAKEWOOD
> 10,000

REGULAR TAX LEVY LIMIT:

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy [refund levy not included] times limit factor (as defined in RCW 84.55.005). **2020**
 7,404,751.75
1.0100000
 7,478,799.27

B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).
 128,044,933
 0.913934190133
 117,024.64

C. Current year's state assessed property value in original district if annexed less last year's state assessed property value. The remainder to be multiplied by last year's regular levy rate (or the rate that should have been levied).
 67,145,412
 67,145,412
 0.00
 0.913934190133
 0.00

D. REGULAR PROPERTY TAX LIMIT (A + B + C) 7,595,823.91

ADDITIONAL LEVY LIMIT DUE TO ANNEXATIONS:

E. To find rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.
 7,595,823.91
 9,391,307,985
 0.808814269762

F. Annexed area's current assessed value including new construction and improvements times rate found in E above.
 0.00
 0.808814269762
 0.00

G. NEW LEVY LIMIT FOR ANNEXATION (D + F) 7,595,823.91

LEVY FOR REFUNDS:

H. RCW 84.55.070 provides that the levy limit will not apply to the levy for taxes refunded or to be refunded pursuant to Chapters 84.68 or 84.69 RCW. (D or G + refund if any)
 7,595,823.91
 8,156.19
 7,603,980.10

I. TOTAL ALLOWABLE LEVY AS CONTROLLED BY THE LEVY LIMIT (D,G,or H) 7,603,980.10

J. Amount of levy under statutory rate limitation.
 9,391,307,985
 3.600000000000
33,808,708.75

K. LESSER OF I OR J 7,603,980.10



To: Mayor and City Councilmembers
From: Tho Kraus, Deputy City Manager
Through: John J. Caulfield, City Manager
Date: October 11, 2021
Subject: Review Creation of New Funds / Designation of Funds

In conjunction with the 2021/2022 Mid-Biennium Budget Adjustment process, the following new funds/designation of funds is proposed:

- **American Rescue Plan Act (ARPA) Fund** – This is a new fund established for the purpose of segregating revenues received through and the expenditures eligible under, the American Rescue Plan Act of 2021. The ARPA Fund shall consists of monies allocated to the City under the American Rescue Plan Act of 2021 and distributed to the City in 2021 and 2022. The City shall appropriate and use ARPA Fund only for the eligible purposes as permitted by the ARPA and the U.S. Department of the Treasury.
- **Real Estate Excise Tax Fund.** This is a new fund established for the purpose of accounting and reporting of REET 1 and REET 2 revenues. This new capital project fund shall replace and eliminate the current real estate excise tax special revenue fund (net effect is re-designate the original special revenue fund as a capital project fund). The City shall appropriate and use Real Estate Excise Tax Fund only for the eligible capital projects as approved by the City Council and permitted by State law.
- **Economic Development Opportunity Fund.** This is a designation of funds within the General Fund for the purpose of providing economic development related opportunities. The Economic Development Opportunity Fund may include a Small Business Growth Revolving Fund Loan program for the purpose of supporting growing businesses physically located within the City of Lakewood that are in need of gap financing. This is a self-replenishing flexible source of capital that may be used in combination with conventional financing. The basic terms and limits may be: loan amounts of \$5,000 to \$150,000; interest rate to be determined; terms depended upon use and may be: up to 5 years for working capital; up to 10 years for equipment; up to 15 years of real property. The funds and may be used for: operating capital; acquisition of land and buildings; new construction; machinery and equipment; façade improvements and building renovation; and landscape and property improvements. The business requirements for these loans may include a business plan, business experience and management information, credit history and financial statements, collateral, personal or corporate guarantee, and cash flow projections. The results must benefit the community in some way, including: number of living wage and/or family wage jobs created; increase in tax revenue; beautification, health, and safety improvements; and benefits to low and moderate-income citizens. The City shall appropriate and use the Economic Development Opportunity Fund as approved by the City Council.

The ordinances (attached) is schedule for City Council consideration and adoption on November 15, 2021.

ORDINANCE NO.

AN ORDINANCE of the City Council of the City of Lakewood, Washington, establishing a Special Revenue Fund, “ARPA Fund” in the City’s budget.

WHEREAS, the American Rescue Plan Act of 2021 (“ARPA”) was signed into law on March 11, 2021; and

WHEREAS, the City of Lakewood is eligible to receive \$13,766,236 from the Coronavirus State and Local Fiscal Recovery Funds (“CSLFRF”) program to be utilized to aid in the recovery from the budgetary, public health, economic, and financial impacts of the COVID-19 pandemic; and

WHEREAS, the City received the first half distribution of \$6,883,118 in August 2021 with the second distribution of \$6,883,118 to be received in August 2022; and

WHEREAS, the City desires to establish a new special revenue fund titled “ARPA Fund” for the purpose of segregating revenues received through the expenditures under ARPA; and

WHEREAS, the City Council has determined that the creation of the ARPA Fund is in the best interest of the City by providing administrative efficiency, reporting, and transparency;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAKEWOOD, WASHINGTON DO ORDAIN as follows:

Section 1. Special Revenue Fund “ARPA Fund” Created. There is hereby established in the City Budget a special revenue fund designated the “American Rescue Plan Act of 2021 “ARPA Fund” for the purpose of segregating revenues received through and the expenditures eligible under, the American Rescue Plan Act of 2021. The ARPA Fund shall consists of monies allocated to the City under the American Rescue Plan Act of 2021 and distributed to the City in 2021 and 2022. The City shall appropriate and use ARPA Fund only for the eligible purposes as permitted by the ARPA and the U.S. Department of the Treasury.

Section 2. Severability. If any section, sentence, clause or phrase of this Ordinance shall be held to be invalid or unconstitutional by a court of competent jurisdiction, or its application held inapplicable to any person, property or circumstance, such invalidity or unconstitutionality or inapplicability shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this Ordinance or its application to any other person, property or circumstance.

Section 3. Effective Date. A summary of this ordinance shall be published in the official newspaper of the City, and the ordinance shall take effect and be in full force as five (5) days after publication as required by law.

ADOPTED by the City Council this 15th day of November, 2021.

CITY OF LAKEWOOD

Don Anderson, Mayor

Attest:

Briana Schumacher, MMC, City Clerk

Approved as to Form:

Heidi Ann Wachter, City Attorney

DRAFT

ORDINANCE NO.

AN ORDINANCE of the City Council of the City of Lakewood, Washington, establishing a Capital Project Fund “Real Estate Excise Tax” in the City’s budget.

WHEREAS, the City of Lakewood previously established the Special Revenue Fund “Real Estate Excise Tax” for the purpose of accounting for (1) the first 0.25 percent real estate excise tax as authorized by RCW 82.46.010 and dedicated for the capital purposes defined in RCW 35.43.040; and (2) the second 0.25 percent real estate excise tax authorized by the Growth Management Act, RCW 82.46.035 and restricted to financing capital projects specified in the capital facilities plan; and

WHEREAS, the first 0.25 percent is referred to as “REET 1” and the second 0.25 percent is referred to as “REET 2”; and

WHEREAS, the City desires to designate the current special revenue fund titled “Real Estate Excise Tax” as a capital project fund titled “Real Estate Excise Tax” for the purpose of proper accounting and reporting of REET 1 and REET 2 revenues that are restricted to eligible capital projects; and

WHEREAS, the City Council has determined that designation of the Real Estate Excise Tax Fund as a Capital Project is in the best interest of the City by providing proper accounting and reporting;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAKEWOOD, WASHINGTON DO ORDAIN as follows:

Section 1. “Real Estate Excise Tax Fund” Designated as a Capital Project Fund. There is hereby established in the City Budget a capital project fund designated the “Real Estate Excise Tax Fund” for the purpose of accounting and reporting of REET 1 and REET 2 revenues. This new capital project fund shall replace and eliminate the current real estate excise tax special revenue fund. The City shall appropriate and use Real Estate Excise Tax Fund only for the eligible capital projects as approved by the City Council and permitted by State law.

Section 2. Severability. If any section, sentence, clause or phrase of this Ordinance shall be held to be invalid or unconstitutional by a court of competent jurisdiction, or its application held inapplicable to any person, property or circumstance, such invalidity or unconstitutionality or inapplicability shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this Ordinance or its application to any other person, property or circumstance.

Section 3. Effective Date. A summary of this ordinance shall be published in the official newspaper of the City, and the ordinance shall take effect and be in full force as five (5) days after publication as required by law.

ADOPTED by the City Council this 15th day of November, 2021.

CITY OF LAKEWOOD

Don Anderson, Mayor

Attest:

Briana Schumacher, MMC, City Clerk

Approved as to Form:

Heidi Ann Wachter, City Attorney

DRAFT

ORDINANCE NO.

AN ORDINANCE of the City Council of the City of Lakewood, Washington, establishing an “Economic Development Opportunity Fund” within the General Fund Ending Fund Balance Reserves.

WHEREAS, the Lakewood City Council developed and adopted a Strategic Plan (Plan) that establishes Lakewood’s goal and objectives based on the priorities and values identified by the City’s most important component, its people; and

WHEREAS, the Plan is an invaluable tool to align and connect the Lakewood City Council’s Goals to existing plans and policies while also providing a roadmap for the future that supports the community values identified in the Vision Statement; and

WHEREAS, the City Council adopted the current Plan for the fiscal years 2021 through 2024, with reviews and updates to occur as part of the City’s biennial budgeting process; and

WHEREAS, the current Plan identifies Dependable Infrastructure and Economic Development as part of the City Council Goals, along with Public Safety, Fiscal Responsibility, Transparency and Robust Community; and

WHEREAS, the City desires to establish a designation of General Fund ending fund balance fund titled “Economic Development Opportunity Fund” for the purpose of setting aside funds for the purpose of providing economic development related opportunities;

WHEREAS, the Economic Development Opportunity Fund may include a Small Business Growth Revolving Fund Loan program for the purpose of supporting growing businesses physically located within the City of Lakewood that are in need of gap financing. This is a self-replenishing flexible source of capital that may be used in combination with conventional financing. The basic terms and limits may be: loan amounts of \$5,000 to \$150,000; interest rate to be determined; terms depended upon use and may be: up to 5 years for working capital; up to 10 years for equipment; up to 15 years of real property. The funds and may be used for: operating capital; acquisition of land and buildings; new construction; machinery and equipment; façade improvements and building renovation; and landscape and property improvements. The business requirements for these loans may include a business plan, business experience and management information, credit history and financial statements, collateral, personal or corporate guarantee, and cash flow projections. The results must benefit the community in some way, including: number of living wage and/or family wage jobs created; increase in tax revenue; beautification, health, and safety improvements; and benefits to low and moderate-moderate income citizens.

WHEREAS, the City Council has determined that the creation of the Economic Development Opportunity Fund is in the best interest of the City by providing administrative efficiency, reporting, and transparency;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAKEWOOD,
WASHINGTON DO ORDAIN as follows:

Section 1. Designation of “Economic Development Opportunity Fund” Created. There is hereby established in the General Fund ending fund balance the “Economic Development Opportunity Fund” for the purpose of accumulating excess funds from the General Fund and other funds that are eligible to provide funding for economic development opportunity related expenditures. The City shall appropriate and use the Economic Development Opportunity Fund as approved by the City Council.

Section 2. Severability. If any section, sentence, clause or phrase of this Ordinance shall be held to be invalid or unconstitutional by a court of competent jurisdiction, or its application held inapplicable to any person, property or circumstance, such invalidity or unconstitutionality or inapplicability shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this Ordinance or its application to any other person, property or circumstance.

Section 3. Effective Date. A summary of this ordinance shall be published in the official newspaper of the City, and the ordinance shall take effect and be in full force as five (5) days after publication as required by law.

ADOPTED by the City Council this 15th day of November, 2021.

CITY OF LAKEWOOD

Don Anderson, Mayor

Attest:

Briana Schumacher, MMC, City Clerk

Approved as to Form:

Heidi Ann Wachter, City Attorney