



LAKEWOOD CITY COUNCIL STUDY SESSION AGENDA

Monday, April 25, 2022

7:00 P.M.

City of Lakewood

Council Chambers

6000 Main Street SW

Lakewood, WA 98499

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

Page No.

CALL TO ORDER

ITEMS FOR DISCUSSION:

- (3) 1. Review of Facility Renaming Policy. – (Memorandum)
- (13) 2. Review of 2021 Transportation Benefit District (TBD) Annual Report. – (Memorandum)
- (17) 3. Review of 2021 Year-End Financial Report. – (Memorandum)
- (143) 4. Review of 2022 Carry Forward Budget Adjustment. – (Memorandum)

ITEMS TENTATIVELY SCHEDULED FOR THE MAY 2, 2022 REGULAR CITY COUNCIL MEETING:

- 1. Proclamation declaring May 11 through May 17, 2022 as National Police Week. – *Chief Mike Zaro, Lakewood Police Department*
- 2. Proclamation declaring May 2 through May 7, 2022 Water Week. – *Board President John Korsmo and General Manager Randall Black. Lakewood Water District*
- 3. Youth Council Report.
- 4. Clover Park School District Report.

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.

5. Approving the 2021 Transportation Benefit District (TBD) Annual Report. – (Motion – Consent Agenda)
6. Authorizing the execution of an interlocal agreement with Pierce County related to the PALS+ permitting software. – (Motion – Consent Agenda)
7. Authorizing the award of a construction contract for the Steilacoom Boulevard / 88th Street sidewalk project. – (Motion – Consent Agenda)
8. Authorizing the execution of an agreement with RWD Landscape Architects, in the amount of \$313,086, for design and support services for the American Lake Park improvement project. – (Motion – Consent Agenda)
9. This is the date set for a public hearing on the 2022 Carry Forward Budget Adjustment. – (Public Hearings and Appeals – Regular Agenda)
10. Amending Lakewood Municipal Code Title 12, creating a new Chapter 12.19, Cluster-Style Mailboxes. – (Ordinance – Regular Agenda)
11. Approving the City of Lakewood Appointment and Removal Process to City Committees, Boards and Commissions amending Lakewood Municipal Code Sections 2.11.060, 3.36.055, and creating Lakewood Municipal Code Sections 2.22.090, 2.26.070, 2.36.100, 2.38.090, 2.48.036, 2.66.080, 2.67.035 and 2.90.035. – (Ordinance – Regular Agenda)
12. Adopting the FY 2022 Community Development Block Grant (CDBG) Annual Action Plan. – (Resolution – Regular Agenda)
13. Creating a policy and procedure for naming and renaming City parks and facilities. – (Resolution – Regular Agenda)
14. Review of 1st Quarter (2022) Police Report. – (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.



TO: Mayor and City Councilmembers

FROM: Mary Dodsworth, Parks, Recreation & Community Services Director

THROUGH: Tho Kraus, Deputy City Manager *Tho Kraus*, Acting City Manager

DATE: April 25, 2022

SUBJECT: Update to City Naming Policy – Resolution #2016-18

ATTACHMENTS: Updated Applicant Packet and Recommended Resolution Changes
Naming Policy Administrative Procedures

Summary: City Resolution No. 2016-18 created a policy and procedures for naming or renaming city parks and facilities. Council selected the Parks and Recreation Advisory Board (PRAB) as the committee to review renaming requests. In 2021 the City received a request to rename a city facility. After processing the application and facilitating the review process Council provided feedback and asked the PRAB to review and clarify process and make recommendations for future use. Council requested a study session to discuss wording on the resolution and/or various administrative procedures. Attached are the updated documents for your review and consideration.

Background: following is a summary of the updated naming/renaming policy discussions to date:

- October 3, 2016 - City Council updated the policy, criteria and procedures to name or rename a City park or facility.
- Sept 19, 2018 - City received an application to change the name of a city park after a City Councilmember who had passed away. Based on current policy, the application would not be considered until three years passed since the death of the individual.
- May 25, 2021 - Anticipating the application was going to be resubmitted, the City created an application and review process for renaming city facilities. PRAB reviewed and approved the application at their May meeting.
- Sept 28, 2021 - City receives its first application to rename a city facility. The PRAB reviewed the application, held a public hearing and the request to change the name of a city park was not recommended.
- October 4, 2021 – PRAB's recommendation was presented to the City Council. Council provided input regarding the process and suggested changes to resolution and process.

- October 26, 2021 – the PRAB reviewed the process that had been done at their previous meeting as well as Councils follow up suggestions, provided input on the process and revisions to the application materials.
- January 18, 2022 - City Council added the renaming policy review to the PRAB's annual work program. The Landmark and Heritage Advisory Board (LHAB) requested providing feedback to the update as well as future applications.
- February 22, 2022 - PRAB and LHAB held a joint meeting to discuss the renaming process. An updated memo, application, resolution and administrative procedures that included Council suggestions was provided, discussed and updated.
- March 22, 2022 The PRAB reviewed and approved the updated documents and recommended forwarding them to City Council for review.
- April 4, 2022 - The revised, reviewed and updated documents were shared with City Council. The City Council requested adding this topic to a future study session to review wording on the documents.

Current Status: The following recommended changes were included in the final drafts provided to Council:

- Add a requirement to show broad community support. The updated document requires a petition signed by 600 people be included.
- Add that Council can make a recommendation to name or rename a facility without a petition, however, they should still follow the assigned public review process.
- Add information regarding potential costs associated with making a name change (building or street signs, addresses, stationary) and identify impact to others (property owners, nearby businesses or visitors);
- Emphasize that only information gathered at the public hearing would be included in the official record, however, the petition or a summary of any other community input, surveys, polls, etc. could be noted in the staff report.
- Add a timeline to manage expectations. Include time for LHAB to provide input.
- Add that the application (or designee) will present proposal to board.
- Add that the PRAB will only make a recommendation on the request noted on the application form which will also be the only topic advertised for the public hearing.
- Add that after the PRAB makes a recommendation to approve or deny the request, a memo will be sent to the City Council and to the applicant regarding their recommendation.
- City Council makes final decision.

Updated documents: See updated documents for City Council consideration to include application packet, resolution and internal review process. Staff will attend April 25 study session to take notes on Council comments and suggested changes to bring back for final approval at a later date.

**City of Lakewood application instructions for name/renaming
City parks, streets or public facilities.**

We thank you for your interest and time in completing the application for name/renaming a City park, street or public facility.

Following is the process for submitting and review of your application.

1. Please carefully read the Resolution No. ~~2016-18~~ 2022-XX provided in this packet. The Resolution provides further details regarding application questions, criteria, and the anticipated timeline for the name/renaming application.
2. Complete the application and include any maps or relevant supporting documents. To determine broad public support a petition or like document with no less than 600 signatures is required to accompany the application.
3. Submit your completed application and supplemental information by mail or electronically to: City of Lakewood, Office of the City Clerk, 6000 Main St. SW, Lakewood, WA 98499 OR bschumacher@cityoflakewood.us
4. The City will review for completeness and provide verification of submittal.
5. A staff report will be prepared. Additional information may be needed and staff will contact you with the anticipated timeline for review. Part of the review will include a recommendation from the Landmarks and Heritage Advisory Board. They meet on the fourth Thursday of each month at 6:00 p.m.
6. The City's Parks and Recreation Advisory Board (PRAB) will review the application and hold a public hearing at a future meeting. The Board typically meets on the fourth Tuesday of each month at 5:30 p.m. The applicant (or designee) will present the request at the public hearing.
7. Following the PRAB review, a recommendation will be forwarded to City Council for consideration. A copy of the recommendation will be provided to the applicant.
8. Additional public notices may be placed to generate public input regarding the request.

Please contact the City Clerk at 253-983-7705 if you have any questions.

RESOLUTION NO. 2022-XX

A RESOLUTION of the City Council of the City of Lakewood, Washington, relating to parks and public facilities, creating a policy and procedure for naming/renaming City parks and facilities.

WHEREAS, the City Council may have occasions to name or rename City parks and other City facilities; and

WHEREAS, it is appropriate to establish criteria and procedures for the official naming/renaming of City parks and City facilities.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAKEWOOD, WASHINGTON HEREBY RESOLVES as follows:

Section 1.

- A. The naming/renaming of City Parks and other City facilities shall only be in accordance with the procedures and criteria set forth below. Once adopted, name changes should occur on an exceptional basis only. Permanent naming/renaming opportunities: (1) are non-sponsorship and non-fundraising related opportunities; (2) are permanent and do not expire; and (3) are opportunities that comply with this policy.
- B. The following criteria shall be considered:
1. The past, present and future history of the land or community should be considered. Consideration for naming and re-naming should ensure that:
 - a) It is in the best interest of the city and provides a worthy and enduring legacy for the city.
 - b) The name reflects the significance of a feature and the mission and vision of the city.
 - c) The name is appropriate to the location and remains relevant as the city grows and changes.
 2. The individual or entity who has donated substantial monies or land or has been otherwise instrumental in the acquisition of the property;
 3. The articulated preference of residents of the neighborhood surrounding the public facility;
 4. Engender a strong, positive image.
 5. Have broad public support.

6. Avoid undue commercialization of the park and/or recreational facility.

7. Outstanding Individuals

Outstanding individuals will be considered posthumously. Consideration will be given when:

- a) The person was exceptionally dedicated or demonstrated excellence in service in ways that made a significant contribution to the land, community, park, or city department;
or
- b) The person risked his or her life to save or protect others.

8. The naming of historic events, culture, people and places:

When a park and/or facility is associated with or located near events, people, and places of historic, cultural or social significance: consideration will be given to naming the park, facility, etc., after such events, people and places. This history may include its founders, other historical figures, Native American heritage, local landmarks, prominent geographical locations, and natural features.

9. Gift Related Naming

A gift-related naming occurs when a donor makes a significant contribution that adds considerable value to the City of Lakewood. If the city benefits from the generosity of residents, businesses and foundations, the significance of the donation may warrant consideration for requests from either the donor or another party to acknowledge such a gift by naming. Decisions regarding such recognition are made on a case-by-case basis and will take into consideration the total cost of the project, the availability of other funds and the level of financial contribution. All gift-related naming will be documented by a written donor agreement. As a guideline, the threshold for considering the naming of an asset will include one or more of the following:

Land for the majority of the park was deeded to the City by the donor.

- a) Contribution of a minimum of 60% of the capital construction costs associated with developing the park/facility.
- b) Provision of a minimum 20-year endowment for the continued maintenance, operation and/or programming of the Asset.

10. Renaming

The renaming and reconsideration of current names of parks, facilities, natural areas, etc., is allowed but discouraged. Name changes will be subject to a critical review that includes consideration of the original justification for the current name, the monetary value of prior contributors, and the rationale for changing the name. The renaming process would follow all other steps in the Naming process.

The naming of physical entities is intended to be in place for the life of the specific physical entity. If, in the determination of the City Council, circumstances change so that the purpose for which the physical entity was established is significantly altered or if the physical entity is no longer needed or habitable, they will determine an appropriate way to recognize the donor's naming gift in perpetuity. If the City and the donor(s) previously established a contract that provides a practicable course of action, then that action shall be followed.

11. Moral Clause

Under circumstances that would cast a negative image upon the City (such as committing a serious crime), any naming of City-owned facilities in honor of an individual, family or group may be revoked at the discretion of the City Council.

The names of individuals or corporations or groups involved in controversial enterprises or activities that would be detrimental to the mission or image of the City should be avoided. The donation of land, facilities, or funds for the acquisition, renovation or maintenance of land or facilities, shall not constitute an obligation by the City to name the land and/or facility or any portion thereof after an individual, family or organization.

12. Modification or Relocation of Property and Names

As modifications are made to property over time, situations may occur where it is in the best interest of the city to relocate, modify, or reallocate named city property. This is to insure that the original purpose of the naming and the donor's wishes, if built with private funds, are preserved as appropriate.

C. Prior to City Council approval, the proposed naming information will be reviewed by the appropriate City staff or committee who will consider names based on the criteria outlined below and with consideration of public comment. The following guidelines shall be followed for naming/renaming of City parks and other City facilities:

1. The City Council may recommend to name or rename a City park or facility. If the City Council determines that a City Park or other City facility should be named or renamed, the City ~~shall~~may solicit suggestions for names from private organizations and individuals. All suggestions, whether solicited or independently offered, shall be acknowledged and recorded by the City.
2. Following a review of recommendations, suggestions and public comments, the City Council shall determine the name for City parks and other City facilities.
3. There shall be a lapse of at least thirty six (36) months between the date of the death of the person(s) or of the event commemorated and the final naming or renaming of the City park or City facility; or at the discretion of the City Council.

D. Naming Application Process

Any group, person, or organization may submit an application to name or re-name a public park, facility, street, natural area or significant capital asset. The application should be submitted to the City Manager. Applications should contain the following information:

1. Name of applicant
2. Proposed name for asset
3. Background/support for proposed name
4. Demonstrated community support for proposed name will be provided on a petition that includes not less than 600 signatures. The petition requirement will be waived for City Council requests, however the naming approval process will be followed.

5. Identification of interested/impacted stakeholders
6. Description/Map showing location
7. If proposing to name an asset after an outstanding person, documentation of that person's community or financial contribution to the City, State or Nation's history
8. If proposing to re-name a facility, the application should also include background information on the current name and the rationale for requesting a new name.

E. Naming Approval Process

City Council will be advised based on a transparent process and utilize the following steps.

The following steps will be used as guidelines for approval:

1. Advertise intent to name a park or facility or consider proposed names.
2. Refer completed application to appropriate staff or committee for review.
3. Take public comment, the purpose of which is to represent the broad range of demographics and interests of city residents;
4. Forward recommendation to City Council for consideration.
5. Notify the applicant of the application status once the City Council has taken action.

Section 2. That Resolution 2016-18 is hereby repealed.

Section 3. That this Resolution shall be in full force and effect upon passage and signatures hereon.

PASSED by the City Council this XX day of May, 2022.

CITY OF LAKEWOOD

Attest:

Jason Whalen, Mayor

Briana Schumacher, City Clerk

Approved as to Form:

Heidi Ann Wachter, City Attorney



City of Lakewood
Office of the City Clerk
6000 Main St. SW
Lakewood, WA 98499
(253) 589-2489

Application for name/renaming City parks, streets or public facilities.

NAME OF APPLICANT

ADDRESS OF APPLICANT

PHONE NUMBER OF APPLICANT

EMAIL ADDRESS FOR APPLICANT

LOCATION OF STREET, PARK OR PUBLIC BUILDING FOR PROPOSAL TO NAME/RENAME

PROPOSED SITE NAME

CURRENT SITE NAME IF PROPOSING TO RENAME

PLEASE LIST THE HISTORY OF THE PROPOSED LOCATION: IS THE REQUEST TO NAME AN HISTORIC PLACE?
PROVIDE INFORMATION ON THE PAST, PRESENT AND FUTURE NAME AND USES OF THE LOCATION.

DOES THE PROPOSED NAME REFLECT A SIGNIFICANT FEATURE APPROPRIATE TO THE LOCATION? PLEASE DESCRIBE.

IS PROPOSED NAME or RENAME BASED ON AN INDIVIDUAL OR ENTITY AND WAS THIS PERSON/ENTITY EXCEPTIONALLY
DEDICATED TO OUR COMMUNITY? DID THE INDIVIDUAL OR ENTITY DONATE SUBSTANTIAL MONIES OR LAND FOR THE
PROPERTY? IS THE NAME CHANGE POSTHUMOUSLY AND HAS 3 YEARS PASSED?

DOES THE NEW NAME CREATE AN ENDURING LEGACY FOR THE CITY? HOW WILL THE NAME REMAIN RELEVANT AS THE CITY
CHANGES AND GROWS? HOW DOES THE NAME REFLECT THE CURRENT MISSION AND VISION OF THE CITY?

CONFIRM DEMONSTRATED COMMUNITY SUPPORT FOR PROPOSED NAME / RENAME

IDENTIFICATION OF INTERESTED/IMPACTED STAKEHOLDERS

WHAT ASSETS OR RESOURCES WILL BE PROVIDED TO CONTRIBUTE TO COST ASSOCIATED WITH A NAME CHANGE (PARK OR STREET SIGNS, BUILDING SIGNS, ADDRESS CHANGE, ETC.)? HOW WILL NAME CHANGE ADD TO THE COMMERCIALIZATION OF THE SITE?

OTHER INFORMATION THAT MAY BE RELEVANT FOR CONSIDERATION

YOU ARE WELCOME TO ATTACH MAPS, NEWS ARTICLES, PICTURES OR ADDITIONAL INFORMATION THAT RELATES TO THIS REQUEST

DATE: _____ SIGNATURE: _____

(PLEASE READ THE INSTRUCTIONS AND RESOLUTION NO. ~~2016-18~~ INCLUDED IN PACKET FOR DETAILS AND TIMELINE)

DATE RECEIVED BY CITY OF LAKEWOOD _____ RECEIVED BY _____

Updated 3/2022

NEW!
**City of Lakewood internal process to review applications for
name/renaming City parks, streets or public facilities.**

Please carefully read the Resolution No. 2016-18 provided in this packet. The Resolution provides further details regarding application questions, criteria, and the timeline for the name/renaming application.

1. Application is available on city website or can be accessed at City Hall.
2. Application and supplemental materials are submitted to the City Clerk who will review for completeness and provide verification of submittal to applicant and include future point of contact.
3. City Clerk will inform City Manager of request and forwarded to designated staff for processing.
4. City staff will review submitted materials, determine additional information or review time needed and tentatively add to a future PRAB meeting agenda. PRAB normally meets the 4th Tuesday of each month.
5. Information will be gathered from application and other sources to include LHAB and the community. LHAB meets the 4th Thursday of each month so this meeting date should be incorporated into the review timeline.
6. A staff report will be prepared based on criteria in the resolution.
7. The City's Parks and Recreation Advisory Board (PRAB) will provide review at a future meeting which will include a public hearing. Staff will work with City Clerk to ensure public hearing is set and advertised appropriately.
8. PRAB will review application and make a recommendation regarding the specific request / application. If the PRAB wants to make a recommendation that is different from the requested name / renaming application, based on information gathered during the review or public hearing, they should recommend to deny the initial request and ask Council for further direction.
9. The recommendation will be forwarded to City Council within two weeks of the meeting date in which the recommendation is made. An update will be shared with the applicant.
10. City Council will determine next steps which could include requesting additional information, gathering more public input, tabling the topic and/or adding the topic to a future Council meeting for consideration.



To: Mayor and City Councilmembers
From: Tho Kraus, Deputy City Manager
Through: John J. Caulfield, City Manager *Tho Kraus*, Acting City Manager
Date: April 25, 2022
Subject: City of Lakewood Transportation Benefit District 2021 Annual Report

Report Purpose

This report provides information on the status of the City of Lakewood Transportation Benefit District ("District") and fulfills the requirements of the State of Washington and the District for an annual report. Below are excerpts from the relevant state law and local documents.

RCW 36.73.160(2): A district shall issue an annual report, indicating the status of transportation improvement costs, transportation improvement expenditures, revenues, and construction schedules, to the public and to newspapers of record in the district.

Action taken by the City Council

- Adopted the TBD Annual Report for FY 2020 on May 3, 2021 (Reviewed at April 19, 2021 Study Session)

Transportation Benefit District Financial Summary

The following table provides a summary of the Transportation Benefit District Fund for fiscal year 2021.

Fund 103 Transportation Benefit District	2021 Budget	2021 Actual
Revenues:		
\$20 Vehicle License Fee	\$ 835,000	\$ 892,796
Interest Earnings	-	875
Total Revenues	\$ 835,000	\$ 893,671
Expenditures:		
Transfers to Transportation CIP	-	-
Total Expenditures	\$ -	\$ -
Beginning Fund Balance, January 1	\$ 687,753	\$ 687,753
Ending Fund Balance, December 31	\$ 1,522,753	\$ 1,581,424

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

TBD Funded Projects – Revenues, Expenditures & Construction Schedules

The following is an update of TBD funded projects in 2021.

302.0135 JBLM North Access Improvements

302.0135 JBLM North Access Improvements	2016	2017	2018	2019	2020	2021	Total Life-to Date 2021
Revenues:							
TBD \$20 Vehicle License Fee	\$ -	\$ -	\$ -	\$ -	\$ 195,000	\$ -	\$ 195,000
General Obligation Bonds	-	-	-	124,700	659,570	4,700,700	5,484,970
Developer Contributions & Donations	-	-	-	-	-	950,443	950,443
Grants	-	-	-	-	-	1,655,910	1,655,910
Real Estate Excise Tax	100,000	13,883	40,386	-	548,973	(50,604)	652,638
SWM Funds	-	-	-	-	218,900	30,350	249,250
Total Revenues	\$ 100,000	\$ 13,883	\$ 40,386	\$ 124,700	\$ 1,622,443	\$ 7,286,799	\$ 9,188,211
Expenditures:							
Capital	71,821	32,449	6,932	-	1,579,661	5,366,407	7,057,270
Total Expenditures	\$ 71,821	\$ 32,449	\$ 6,932	\$ -	\$ 1,579,661	\$ 5,366,407	\$ 7,057,270
Beginning Fund Balance, January 1	\$ -	\$ 28,179	\$ 9,613	\$ 43,067	\$ 167,767	\$ 210,549	\$ -
Ending Fund Balance, December 31	\$ 28,179	\$ 9,613	\$ 43,067	\$ 167,767	\$ 210,549	\$ 2,130,941	\$ 2,130,941

Activity includes previous projects 302.0040 / 302.0041 / 302.0134 merged with current project 302.0135.

In 2020, TBD funds were used to assist in the design of the JBLM North Access Improvements Project. The first phase of the project is approximately 80% complete. Work on the roundabouts at Gravelly Lake Drive/Washington Boulevard and Washington Boulevard/Interlaken is underway, and once complete paving the final lift over the entire project area and strip will be done. The second phase is now fully funded and has been awarded. Construction is expected to occur early summer with a projected 20 month construction timeframe. Phase 2 is the Washington Boulevard from North Gate to where Phase 1 left off just west of Interlaken and includes curb, gutter, sidewalk, lighting, plantings, driveways and roundabouts.



Gravelly Lake Drive & Veterans Drive – BEFORE



Gravelly Lake Drive & Veterans Drive - AFTER



To: Mayor and City Councilmembers
 From: Tho Kraus, Deputy City Manager
 Through: John J. Caulfield, City Manager *Tho Kraus*, Acting City Manager
 Date: April 25, 2022
 Subject: 2021 Year-End Financial Report

Introduction

The intent of the financial report is to provide an overview of activity in all funds through December 31, 2021. Additionally, performance measures and other data reporting are included at the end of this report.

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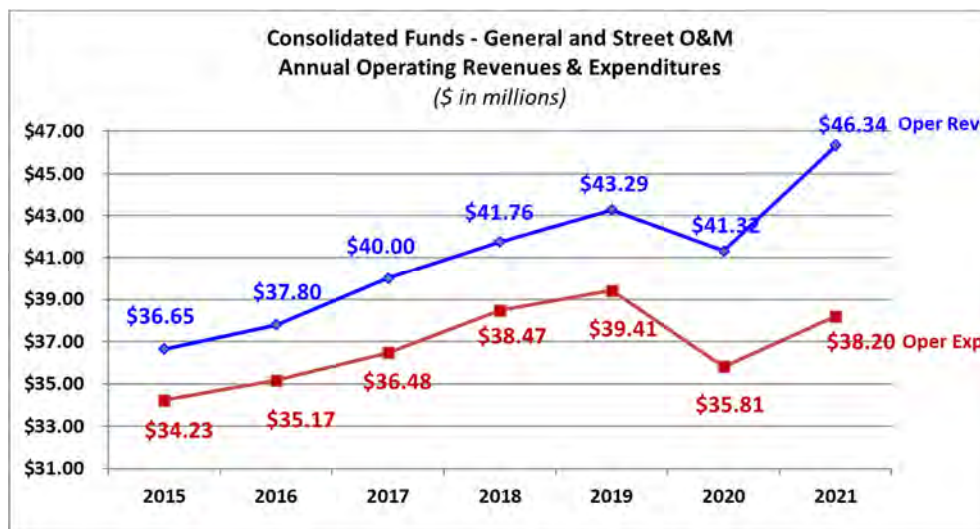
Consolidated Funds - General/Street O&M

The funds are combined in this presentation, as these two funds are the City's primary general governmental operating funds. In 2021, the General Fund anticipates providing an annual subsidy of \$1.55M, which equates to 62% of the Street O&M Fund sources.

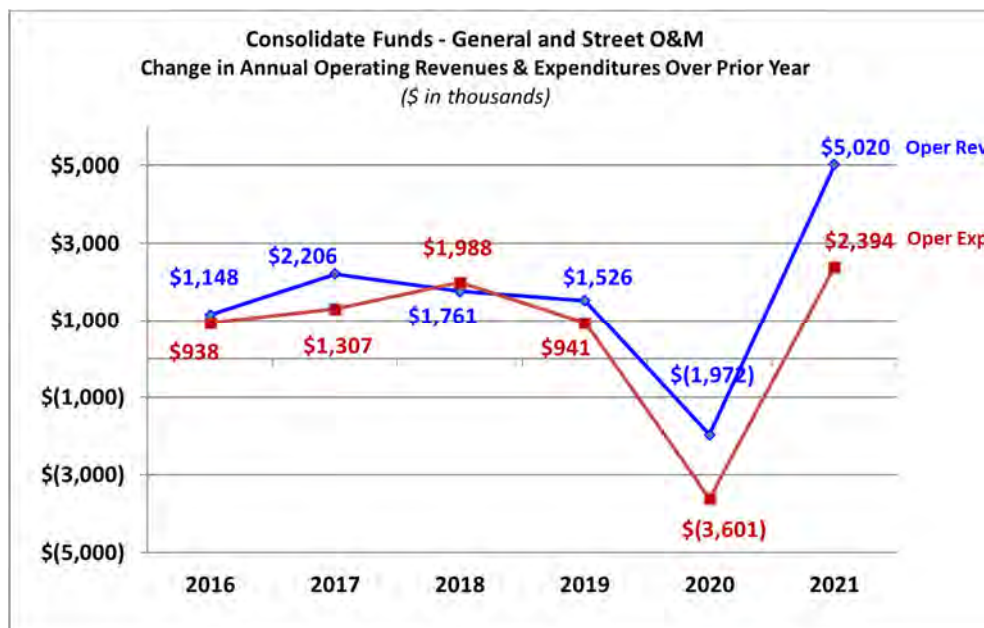
Consolidated General & Street O&M Funds	2015 Annual Actual	2016 Annual Actual	2017 Annual Actual	2018 Annual Actual	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual
Operating Revenue	\$ 36,648,190	\$ 37,796,664	\$ 40,002,901	\$ 41,764,092	\$ 43,289,960	\$ 41,318,153	\$ 46,338,464
Operating Expenditures	\$ 34,234,619	\$ 35,172,853	\$ 36,480,054	\$ 38,468,132	\$ 39,409,137	\$ 35,808,185	\$ 38,201,881
Operating Income / (Loss)	\$2,413,571	\$2,623,811	\$ 3,522,847	\$ 3,295,960	\$ 3,880,823	\$ 5,509,968	\$ 8,136,582

The following table and charts provide a comparison of operating revenues, operating expenditures and the resulting operating income/loss for the current and historical years.

The following graph illustrates the total current budgeted and historical operating revenues and expenditures.



The following graph illustrates the change in total revenues collected and expenditures compared to the prior year.



General & Street O&M Funds Combined Summary	2020 Actual	2021		2021 Actual vs 2020 Actual Over / (Under)		2021 Actual vs 2021 Budget Over / (Under)	
		Revised Budget	Actual	\$ Chg	% Chg	\$ Chg	% Chg
REVENUES:							
Property Tax	\$ 7,259,756	\$ 7,412,100	\$ 7,431,434	171,677	2.4%	19,334	0.3%
Local Sales & Use Tax	11,946,044	12,000,000	14,413,902	2,467,858	20.7%	2,413,902	20.1%
Sales/Parks	671,080	650,000	789,461	118,381	17.6%	139,461	21.5%
Brokered Natural Gas Use Tax	39,494	34,000	54,213	14,720	37.3%	20,213	59.5%
Criminal Justice Sales Tax	1,213,087	1,193,000	1,434,092	221,005	18.2%	241,092	20.2%
Admissions Tax	96,599	150,000	226,165	129,566	134.1%	76,165	50.8%
Utility Tax	5,402,943	5,479,100	5,436,800	33,857	0.6%	(42,300)	-0.8%
Leasehold Tax	6,903	4,300	6,936	33	0.5%	2,636	61.3%
Gambling Tax	1,910,429	2,800,000	3,786,769	1,876,340	98.2%	986,769	35.2%
Franchise Fees	4,289,904	4,269,000	4,364,450	74,545	1.7%	95,450	2.2%
Development Service Fees (CED)	2,252,765	1,760,200	2,066,139	(186,626)	-8.3%	305,939	17.4%
Permits & Fees (PW)	147,236	106,500	200,882	53,646	36.4%	94,382	88.6%
License & Permits (BL, Alarm, Animal)	354,013	382,525	409,993	55,980	15.8%	27,468	7.2%
State Shared Revenues	2,188,859	2,092,105	2,164,992	(23,867)	-1.1%	72,887	3.5%
Intergovernmental	453,830	216,110	224,685	(229,146)	-50.5%	8,575	4.0%
Parks & Recreation Fees	127,720	191,250	153,762	26,042	20.4%	(37,488)	-19.6%
Police Contracts, including Extra Duty	1,237,632	1,138,500	1,085,414	(152,218)	-12.3%	(53,086)	-4.7%
Other Charges for Services	18	1,800	4,162	4,144	22667.1%	2,362	131.2%
Fines & Forfeitures - Municipal Court	608,159	588,205	546,047	(62,113)	-10.2%	(42,158)	-7.2%
Fines & Forfeitures - Camera Enforcement	665,148	800,000	1,083,951	418,802	63.0%	283,951	35.5%
Miscellaneous/Interest/Other	161,833	129,201	169,515	7,682	4.7%	40,314	31.2%
Interfund Transfers	284,700	284,700	284,700	-	0.0%	-	0.0%
Subtotal Operating Revenues	\$ 41,318,153	\$ 41,682,596	\$ 46,338,464	\$ 5,020,310	12.2%	\$ 4,655,868	11.2%
EXPENDITURES:							
City Council	134,101	148,287	132,143	(1,958)	-1.5%	(16,144)	-10.9%
City Manager	636,362	711,784	618,248	(18,115)	-2.8%	(93,537)	-13.1%
Municipal Court	1,853,556	1,997,484	1,745,159	(108,396)	-5.8%	(252,325)	-12.6%
Administrative Services	1,840,554	1,918,275	1,880,081	39,527	2.1%	(38,194)	-2.0%
Legal	1,430,939	1,628,883	1,560,131	129,192	9.0%	(68,752)	-4.2%
Community & Economic Development	2,188,040	2,534,721	2,439,060	251,021	11.5%	(95,660)	-3.8%
Parks, Recreation & Community Services	2,407,609	3,116,742	2,788,467	380,857	15.8%	(328,275)	-10.5%
Police	22,920,852	25,564,202	24,337,584	1,416,732	6.2%	(1,226,618)	-4.8%
Street Operations & Engineering	1,807,679	\$2,393,590	\$2,097,795	290,116	16.0%	(295,795)	-12.4%
Non-Departmental	107,234	136,925	119,720	12,486	11.6%	(17,205)	-12.6%
Interfund Transfers	481,260	484,921	483,494	2,234	0.5%	(1,427)	-0.3%
Subtotal Operating Expenditures	\$ 35,808,185	\$ 40,635,814	\$ 38,201,881	2,393,696	6.7%	(2,433,932)	-6.0%
OPERATING INCOME (LOSS)	\$ 5,509,968	\$ 1,046,782	\$ 8,136,582	\$ 2,626,614	47.7%	\$ 7,089,800	677.3%
OTHER FINANCING SOURCES:							
Grants, Contrib, 1-Time Source	3,446,592	869,756	715,833	(2,730,758)	-79.2%	(153,923)	-17.7%
Subtotal Other Financing Sources	\$ 3,446,592	\$ 869,756	\$ 715,833	\$ (2,730,758)	-79.2%	\$ (153,923)	-17.7%
OTHER FINANCING USES:							
Capital & Other 1-Time	4,089,922	2,331,064	1,324,735	(2,765,187)	-67.6%	(1,006,329)	-43.2%
Interfund Transfers	1,014,676	3,484,047	3,484,047	2,469,371	243.4%	-	0.0%
Subtotal Other Financing Uses	\$ 5,104,598	\$ 5,815,111	\$ 4,808,782	\$ (295,816)	-5.8%	\$ (1,006,329)	-17.3%
Total Revenues and Other Sources	\$ 44,764,745	\$ 42,552,352	\$ 47,054,297	\$ 2,289,552	5.1%	\$ 4,501,945	10.6%
Total Expenditures and other Uses	\$ 40,912,783	\$ 46,450,925	\$ 43,010,663	\$ 2,097,880	5.1%	\$ (3,440,262)	-7.4%
Beginning Fund Balance:	\$ 9,878,841	\$13,730,803	\$ 13,730,803	\$ 3,851,962	39.0%	\$ -	0.0%
Ending Fund Balance:	\$ 13,730,803	\$ 9,832,230	\$ 17,774,437	\$ 4,043,633	29.4%	\$ 7,942,207	80.8%
Ending Fund Balance as a % of Oper Rev	33.2%	23.6%	38.4%				
Reserve - Total Target 12% of Oper Rev:	\$ 4,958,178	\$ 5,001,911	\$ 5,560,616				
2% Contingency Reserves	\$ 826,363	\$ 833,652	\$ 926,769				
5% General Fund Reserves	\$ 2,065,908	\$ 2,084,130	\$ 2,316,923				
5% Strategic Reserves	\$ 2,065,908	\$ 2,084,130	\$ 2,316,923				
Set Aside Economic Dev Opportunity Fund	\$ -	\$ 1,000,000	\$ 1,000,000				
Undesignated/Reserved for 2022-2024 Budgets	\$ 8,772,625	\$ 3,830,318	\$ 11,213,821				

Note: Undesignated/Reserved Balances are one-time funds and per the city's financial policies may not be used for ongoing operations.

Additionally, 2020 ending fund balance increased by \$117,220 due to additional 2020 transactions posted after publication of the 2020 Q4 report.

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

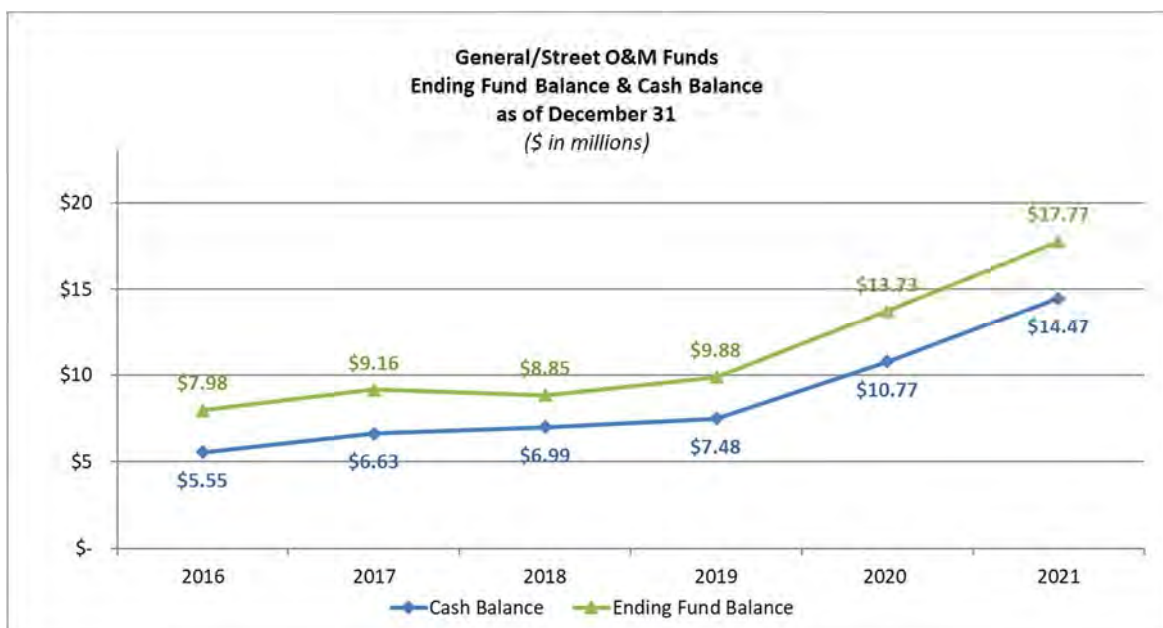
In support of the City's financial integrity, the City Council adopted on September 15, 2014, a set of financial policies including fund balance reserves totaling 12% of General/Street O&M Funds operating revenues. For the 2021, this 12% equates to \$5.56M as follows:

- **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. A 2% reserve fund based on the General/Street O&M Funds operating revenues equates to \$927K.
- **5% General Fund Ending Fund Balance Reserves:** The purpose of this reserve is to provide financial stability, cash flow for operations and the assurance that the City will be able to respond to revenue shortfalls with fiscal strength. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to \$2.3M.
- **5% Strategic Reserves:** The purpose of this reserve is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major unanticipated events. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to \$2.3M.

Additionally, on November 15, 2021 the City Council via Ordinance 764 established an Economic Development Opportunity Fund within the General Fund ending fund balance 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 set aside amount as approved in the 2021/2022 mid-biennium budget adjustment is \$1,000,000 in each year of 2021 and 2022 for a total of \$2,000,000. The City shall appropriate and use the funds as approved by the City Council.

The following table and graph below provides the current and historical General/Street O&M Funds ending balance and cash & investment.

Year	Total Ending Fund Balance	Total Cash
2016	\$ 7,975,155	5,545,118
2017	\$ 9,163,535	6,634,879
2018	\$ 8,847,536	6,986,782
2019	\$ 9,878,841	7,483,611
2020	\$ 13,730,802	10,769,320
2021	\$ 17,774,437	14,473,577

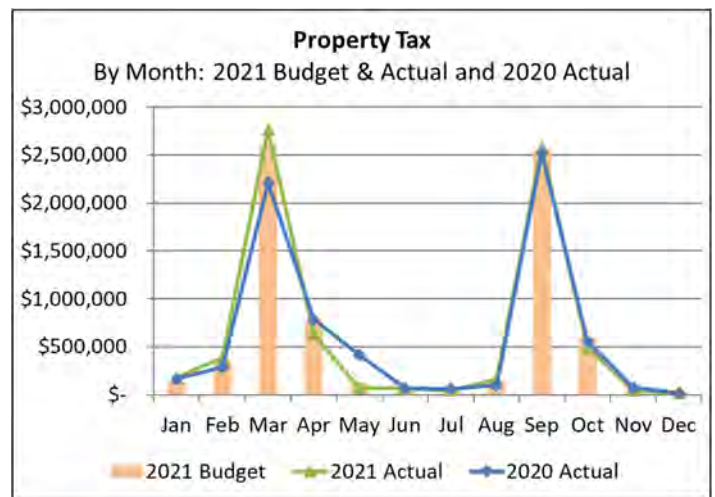
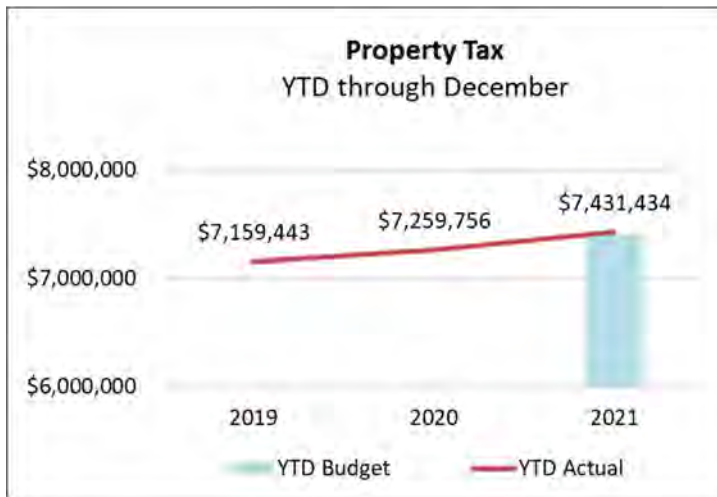


Property Tax

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

Levy Rate Per \$1,000 Assessed Value (AV)			
Taxing District	2019	2020	2021
City of Lakewood	\$ 1.03	\$ 0.98	\$ 0.91
Emergency Medical Services	0.44	0.50	0.49
Flood Control	0.08	0.10	0.10
Pierce County	1.13	1.05	0.98
Port of Tacoma	0.18	0.18	0.17
Rural Library	0.50	0.47	0.44
School District	2.88	3.78	3.74
Sound Transit	0.21	0.20	0.20
Washington State	2.62	3.01	2.93
West Pierce Fire District	2.48	2.81	2.67
Total Levy Rate	\$ 11.54	\$ 13.08	\$ 12.63
Total AV (\$ in billions)	\$ 6.93	\$ 7.46	\$ 8.11

Property Tax Annual Totals								
Month	2019 Actual	2020 Actual	2021		Over / (Under)			
			Budget	Actual	2021 Actual vs 2020 Actual		2021 Actual vs 2021 Budget	
					\$	%	\$	%
Jan	\$ 144,853	\$ 167,149	\$ 124,516	\$ 175,819	\$ 8,670	5.2%	\$ 51,303	41.2%
Feb	492,293	288,602	370,884	386,370	97,768	33.9%	15,486	4.2%
Mar	2,595,070	2,212,886	2,600,688	2,765,349	552,463	25.0%	164,661	6.3%
Apr	601,934	786,517	763,259	631,535	(154,982)	-19.7%	(131,724)	-17.3%
May	32,454	412,020	121,571	68,297	(343,723)	-83.4%	(53,274)	-43.8%
Jun	25,420	66,088	33,869	65,822	(266)	-0.4%	31,953	94.3%
Jul	37,309	59,647	47,578	42,677	(16,970)	-28.5%	(4,901)	-10.3%
Aug	168,603	99,526	138,384	160,391	60,865	61.2%	22,007	15.9%
Sep	2,468,943	2,517,610	2,551,259	2,579,648	62,038	2.5%	28,389	1.1%
Oct	535,490	559,245	589,209	493,759	(65,486)	-11.7%	(95,450)	-16.2%
Nov	41,237	73,883	49,394	43,186	(30,697)	-41.5%	(6,208)	-12.6%
Dec	15,837	16,583	21,487	18,581	1,998	12.0%	(2,906)	-13.5%
Total Annual	\$ 7,159,443	\$ 7,259,756	\$ 7,412,100	\$7,431,434	\$ 171,678	2.4%	\$ 19,334	0.3%
5-Year Ave Change (2017 - 2021):			2.0%					

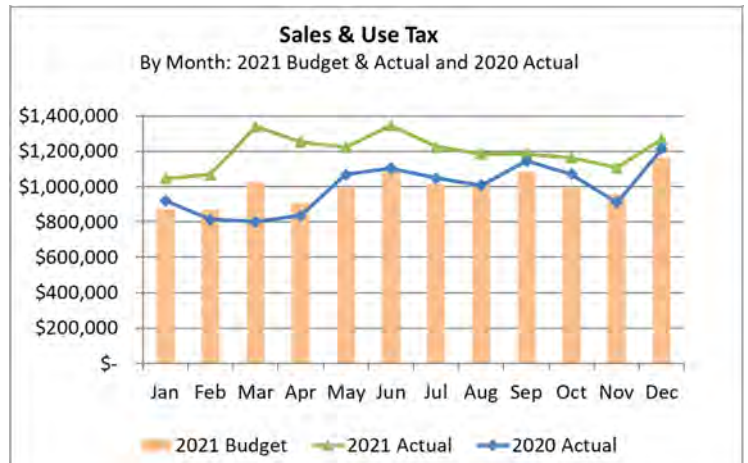
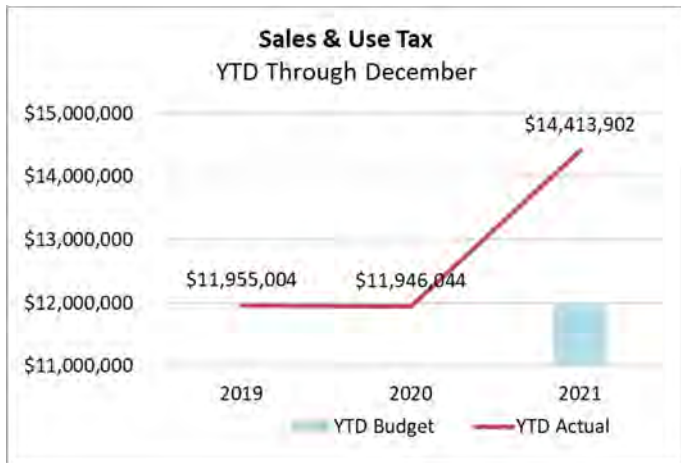


Sales & Use Tax

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

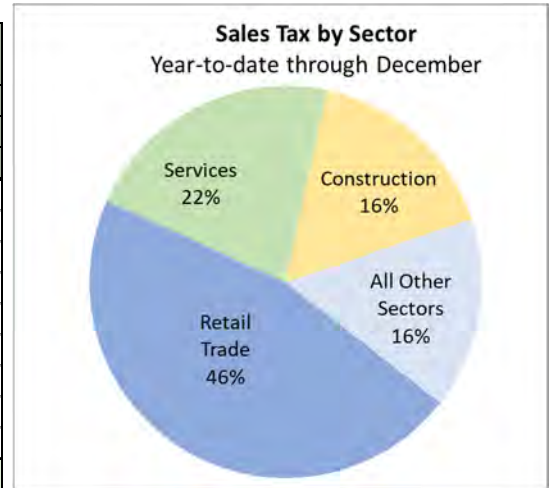
Agency	Rate
State of Washington	6.50%
City of Lakewood	1.00%
Criminal Justice Sales Tax	0.10%
Pierce Transit	0.60%
Sound Transit	1.40%
Pierce County Juvenile Facilities	0.10%
Zoo-Park Fee	0.10%
South Sound 911	0.10%
Pierce County Mental Health & Chemical Dependency	0.10%
Total Tax on Sales & Use	10.00%

Sales Tax Annual Totals								
Month	2019 Actual	2020 Actual	2021		Over / (Under)			
			Budget	Actual	2021 Actual vs 2020 Actual		2021 Actual vs 2021 Budget	
					\$	%	\$	%
Jan	\$ 866,122	\$ 921,305	\$ 874,296	1,045,104	\$ 123,799	13.4%	\$ 170,808	19.5%
Feb	834,944	815,257	867,376	1,069,437	254,180	31.2%	202,061	23.3%
Mar	1,094,051	801,220	1,025,039	1,339,293	538,074	67.2%	314,255	30.7%
Apr	936,605	835,856	906,422	1,254,417	418,561	50.1%	347,996	38.4%
May	1,009,891	1,069,435	992,458	1,223,441	154,006	14.4%	230,982	23.3%
Jun	1,106,875	1,105,668	1,097,376	1,345,673	240,005	21.7%	248,297	22.6%
Jul	1,033,260	1,047,578	1,012,609	1,225,560	177,982	17.0%	212,952	21.0%
Aug	1,027,630	1,008,016	1,023,061	1,186,091	178,075	17.7%	163,030	15.9%
Sep	1,047,083	1,145,841	1,086,954	1,185,976	40,135	3.5%	99,022	9.1%
Oct	972,142	1,072,199	993,468	1,164,053	91,854	8.6%	170,585	17.2%
Nov	942,492	909,197	959,930	1,107,278	198,081	21.8%	147,348	15.3%
Dec	1,083,910	1,214,472	1,161,012	1,267,578	53,106	4.4%	106,566	9.2%
Annual Total	\$ 11,955,004	\$ 11,946,044	\$ 12,000,000	\$ 14,413,902	\$ 2,467,858	20.7%	\$ 2,413,902	20.1%
5-Year Ave Change (2017 - 2021):		8.9%						



Retail trade, the largest economic sector, accounts for 46% of collections, followed by services and construction, which account for 22% and 16%, respectively.

Top 10 Taxpayers (Grouped by Sector) Year-to-date through December				
Sector	2020	2021	Over / (Under)	
			Change from 2020	
			\$	%
Administration of Economic Programs	\$ 131,816	\$ 173,051	\$ 134,985	138.9%
Building Material & Garden Equip & Supplies	-	-	60,702	138.7%
Construction of Buildings	124,367	403,296	35,065	79.4%
General Merchandise Stores	879,391	896,882	14,315	27.6%
Administrative and Support Services	188,779	210,353	12,625	6.6%
Heavy and Civil Engineering Construction	251,415	192,973	(6,435)	-24.3%
Miscellaneous Store Retailers	268,037	331,969	(27,185)	-76.1%
Motor Vehicle and Parts Dealers	426,800	457,298	(47,935)	-127.9%
Rental and Leasing Services	191,503	186,523	(68,685)	-179.8%
Total	\$ 2,462,109	\$ 2,852,344	\$ 390,236	15.8%



The Marketplace Fairness Act, effective January 1, 2018, resulted in an increase in sales tax distributions for all cities and counties, but also eliminated the Streamlined Sales Tax (SST) mitigation payments that many cities and counties have received since 2008. SST mitigation helped compensate jurisdictions for sales tax revenues that were lost when the state switched from an origin-based to destination-based sales tax for delivery of goods. As jurisdictions receive increased sales tax revenues from internet and remote sales, their SST mitigation payments are reduced by a corresponding amount, and all mitigation payments will cease as of October 1, 2019. The City's SST mitigation ceased mid-2018 since sales tax from the Marketplace Fairness Act exceeded SST mitigation.

Marketplace Fairness Act				
Year	AWC Annual Est	Annual Actual	Over/Under Estimate	
			\$	%
2018	\$ 83,017	\$ 121,932	\$ 38,915	46.9%
2019	\$ 254,620	\$ 157,863	\$ (96,757)	-38.0%
2020	\$ 325,104	\$ 268,037	\$ (57,067)	-17.6%
2021	\$ 364,509	\$ 331,969	\$ (32,540)	-8.9%
2022	\$ 397,231			
2023	\$ 433,026			
Total	\$ 1,857,507			

Marketplace Fairness Act Quarterly Distributions						
	2018	2019	2020	2021	Chg From Prior Year Over/(Under)	
					\$	%
Q1	\$ 27,107	\$ 32,686	\$ 44,164	\$ 79,229	\$ 35,065	79.4%
Q2	28,007	36,003	69,638	83,651	14,013	20.1%
Q3	29,402	39,758	68,020	76,691	8,671	12.7%
Q4	37,416	49,416	86,215	92,398	6,183	7.2%
Total Annual	\$ 121,932	\$ 157,863	\$ 268,037	\$ 331,969	\$ 63,932	23.9%

Sales & Use Tax by Sector

Sector	2017			2018			2019			2020			2021		
	Revenue	% of Total	Chg Prior Yr	Revenue	% of Total	Chg Prior Yr	Revenue	% of Total	Chg Prior Yr	Revenue	% of Total	Chg Prior Yr	2021	% of Total	Chg Prior Yr
Retail Trade	\$ 4,587,060	46%	\$ 366,464 9%	\$ 5,013,101	46%	\$ 426,041 9%	\$ 5,348,034	45%	\$ 334,933 7%	\$ 5,571,897	47%	\$ 223,863 4%	\$ 6,658,796	46%	\$ 1,086,900 20%
Services	2,381,135	24%	\$ 46,543 2%	2,649,880	24%	\$ 268,745 11%	2,758,767	23%	108,887 4%	2,554,652	21%	(204,115) -7%	3,116,597	22%	561,944 22%
Construction	1,175,642	12%	\$ 253,619 28%	1,501,815	14%	\$ 326,173 28%	1,977,491	17%	475,676 32%	1,958,400	16%	(19,091) -1%	2,375,133	16%	416,734 21%
Wholesale Trade	494,174	5%	\$ 99,791 25%	467,406	4%	\$ (26,768) -5%	556,362	5%	88,956 19%	516,832	4%	(39,530) -7%	667,653	5%	150,822 29%
Information	499,783	5%	\$ (3,874) -1%	484,438	4%	\$ (15,345) -3%	478,470	4%	(5,968) -1%	483,333	4%	4,863 1%	517,380	4%	34,046 7%
Finance, Insurance, Real Estate	385,352	4%	\$ (15,774) -4%	408,064	4%	\$ 22,712 6%	466,275	4%	58,211 14%	467,292	4%	1,017 0%	558,871	4%	91,579 20%
Manufacturing	205,802	2%	\$ (11,647) -5%	221,773	2%	\$ 15,971 8%	175,329	1%	(46,444) -21%	170,499	1%	(4,830) -3%	215,538	1%	45,039 26%
Government	134,716	1%	\$ 8,018 6%	170,795	2%	\$ 36,079 27%	124,245	1%	(46,550) -27%	159,771	1%	35,526 29%	212,492	1%	52,721 33%
Other	94,860	1%	\$ 35,576 60%	60,741	1%	\$ (34,119) -36%	70,030	1%	9,289 15%	63,368	1%	(6,662) -10%	91,442	1%	28,073 44%
Total	\$ 9,958,524	100%	\$ 778,716 8%	\$ 10,978,013	100%	\$ 1,019,489 10%	\$ 11,955,004	100%	\$ 976,991 9%	\$ 11,946,044	100%	\$ (8,960) 0%	\$ 14,413,902	100%	\$ 2,467,859 21%

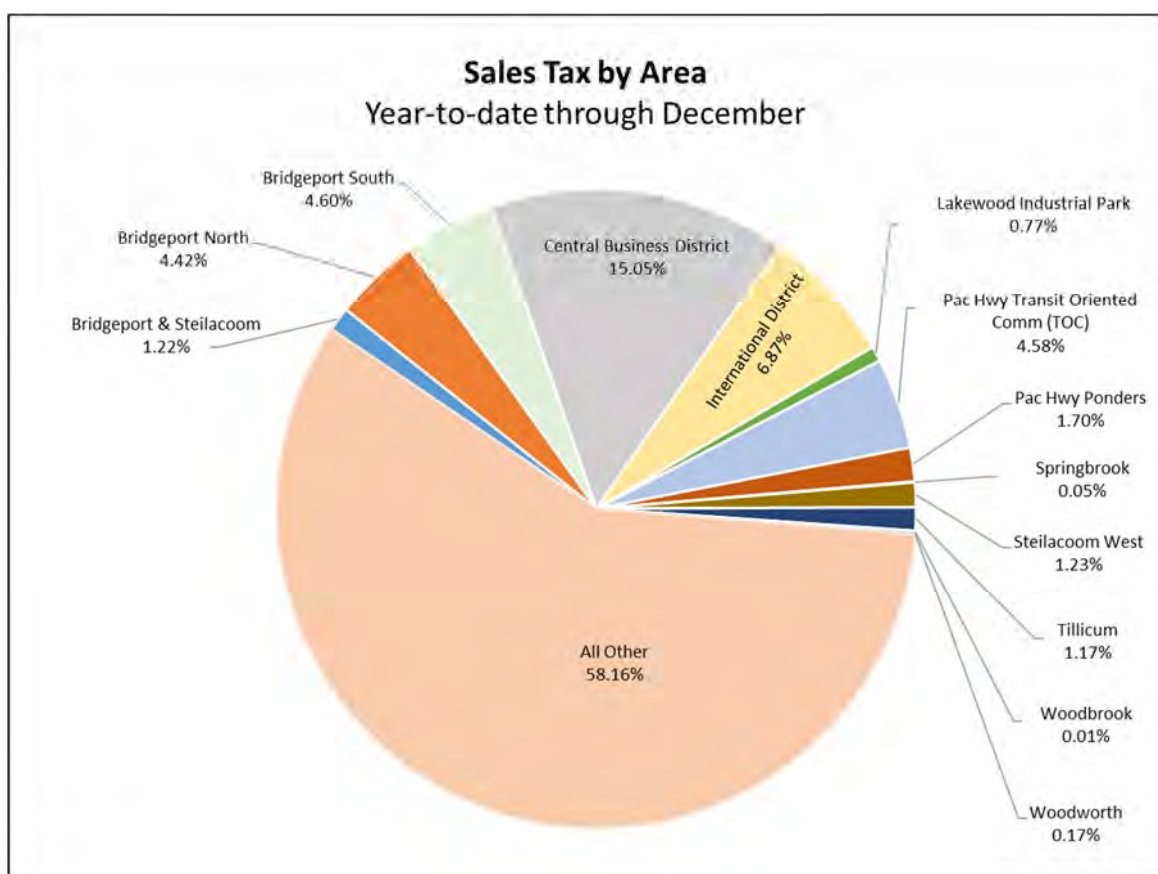
Sales & Use Tax by Sector								
Year-to-date through December								
Sector	Actual		Over / (Under)		Explanation of Variance Increase / (Decrease) \$ in Thousands			
			Change from 2020					
	2020	2021	\$	%				
Retail Trade	\$ 5,571,897	\$ 6,658,796	\$ 1,086,900	19.5%	\$345	27%	Motor Vehicle and Parts Dealers	
					\$201	27%	Miscellaneous Store Retailers	
					\$127	11%	General Merchandise Stores	
					\$114	47%	Clothing and Clothing Accessories Stores	
					\$ 73	32%	Health and Personal Care Stores	
					\$ 57	29%	Furniture and Home Furnishings Stores	
					\$ 46	8%	Building Material and Garden Equip and Supplies	
					\$ 46	20%	Sporting Goods, Hobby, Musical Instrument & Books	
					\$ 46	24%	Electronics and Appliance Stores	
					\$ 26	21%	Gasoline Stations	
					\$ 16	4%	Food and Beverage Stores	
				\$ (12)	-6%	Nonstore Retailers		
Services	2,554,652	3,116,597	561,944	22.0%	\$276	22%	Food Services and Drinking Places	
					\$ 73	17%	Repair and Maintenance	
					\$ 55	14%	Administrative and Support Services	
					\$ 45	38%	Professional, Scientific, and Technical Services	
					\$ 29	40%	Amusement, Gambling, and Recreation Industries	
					\$ 29	33%	Personal and Laundry Services	
					\$ 27	27%	Accommodation	
					\$ 19	77%	Educational Services	
					\$ (6)	-25%	Hospitals	
Construction	1,958,400	2,375,133	416,734	21.3%	\$260	23%	Construction of Buildings	
					\$161	33%	Specialty Trade Contractors	
					\$ (4)	-1%	Heavy and Civil Engineering Construction	
Wholesale Trade	516,832	667,653	150,822	29.2%	\$113	30%	Merchant Wholesalers, Durable Goods	
					\$ 37	27%	Merchant Wholesalers, Nondurable Goods	
Information	483,333	517,380	34,046	7.0%	\$ 13	142%	Motion Picture and Sound Recording Industries	
					\$ 13	20%	Other Information Services	
					\$ 12	61%	Data Processing, Hosting, and Related Services	
					\$ (3)	-5%	Publishing Industries (except Internet)	
Finance, Insurance, Real Estate	467,292	558,871	91,579	19.6%	\$ 76	20%	Rental and Leasing Services	
					\$ 23	34%	Credit Intermediation and Related Activities	
					\$ 2	30%	Real Estate	
					\$ (11)	-76%	Securities, Commodity Contracts, Other Financing	
Manufacturing	170,499	215,538	45,039	26.4%	\$ 13	180%	Machinery Manufacturing	
					\$ 10	-102%	Primary Metal Manufacturing	
					\$ 5	53%	Food Manufacturing	
					\$ 5	55%	Wood Product Manufacturing	
					\$ 5	30%	Fabricated Metal Product Manufacturing	
					\$ 4	27%	Apparel Manufacturing	
					\$ 4	38%	Beverage and Tobacco Product Manufacturing	
Government	159,771	212,492	52,721	33.0%	\$ 41	31%	Administration of Economic Programs	
					\$ 11	65%	Govt/Unclassifiable	
					\$ 2	55%	Justice, Public Order, and Safety Activities	
Other	63,368	91,442	28,073	44.3%	\$ 13	69%	Transit and Ground Passenger Transportation	
					\$ 6	198%	Other	
					\$ 6	16%	Support Activities for Transportation	
Total	\$ 11,946,044	\$ 14,413,902	\$ 2,467,858	20.7%				

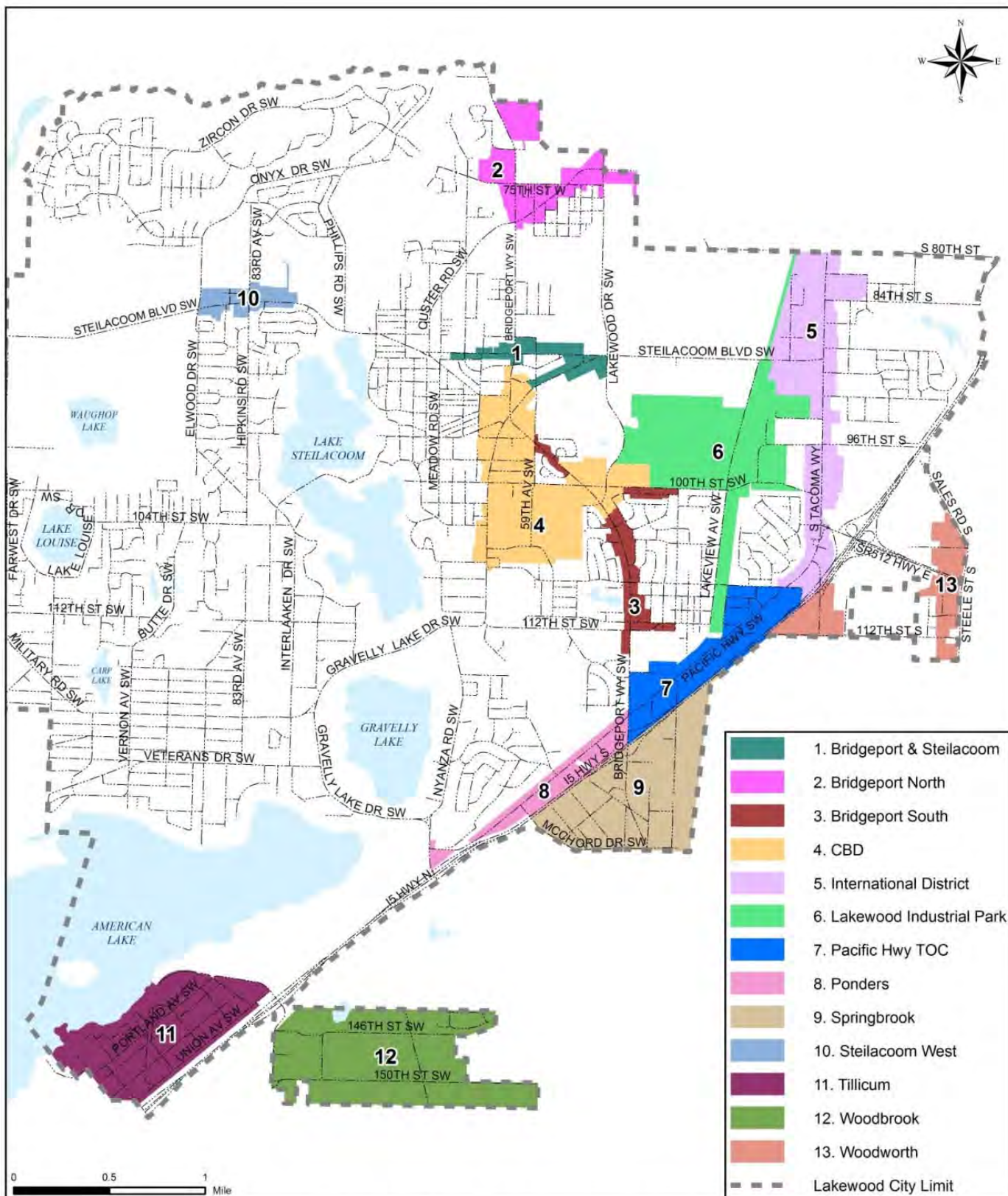
Note on Wholesale Tax Classification: Sales tax applies if the buyer does not have a reseller permit or exemption certificate. Additionally, purchases made for personal or household use is not exempt from sales tax. This includes items used in a business that are not resold, such as office supplies, tools, equipment and equipment rentals.

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

The area category title "All Other" which includes food services & drinking places, construction, and telecommunications attempts to capture: businesses that have multiple locations reporting under a single UBI number is excluded from the retail area reporting (such as Walgreens, O'Reilly's, Starbucks, Dollar Tree, McDonald's, etc.); businesses that do not fall under the retail area as currently defined (such food services & drinking places); or businesses that do not have a physical location in the City but are providing services within the City limits (telecommunications and construction). Businesses are added to the sales and use tax area periodically throughout the year; therefore, amounts reported in previous periods may differ.

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





Retail Tax Areas

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

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

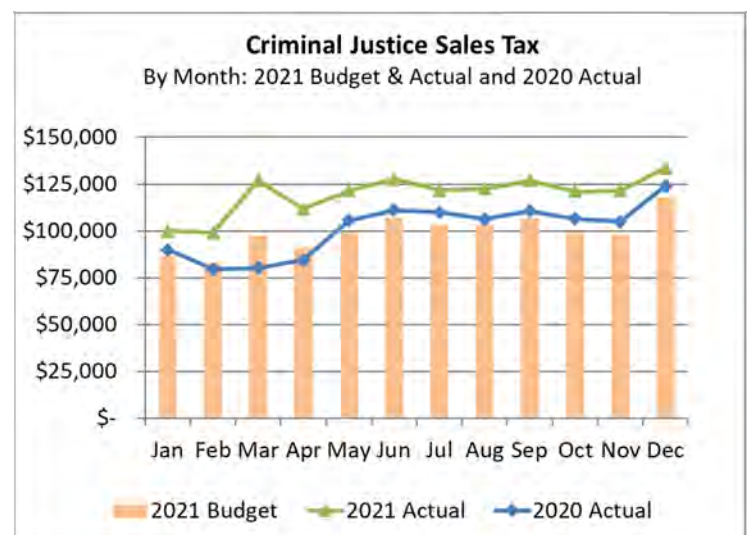
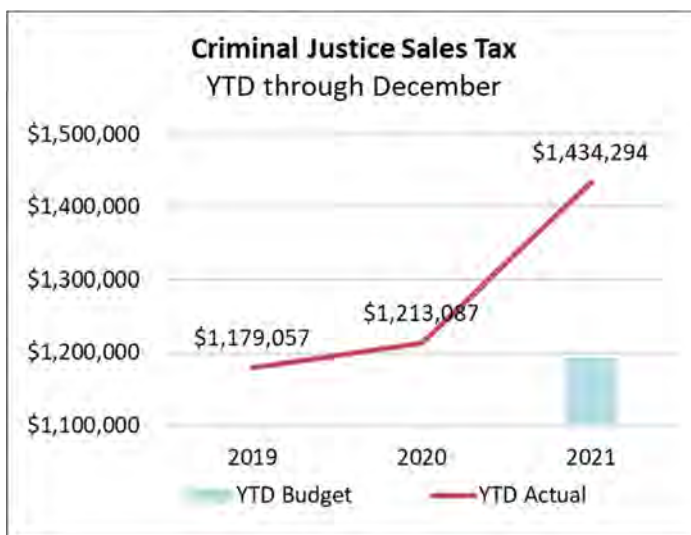
Sales & Use Tax by Area							
Year-to-date through December							
Map ID/Area	2020	2021	Over / (Under)		Explanation of Variance		
			Change from 2020				
			\$	%	\$ in Thousands		
1 Bridgeport & Steilacoom	\$ 155,819	\$ 175,224	\$ 19,405	12.5%	\$ 10	13%	Services
					\$ 9	11%	Retail Trade
					\$ 1	202%	Construction
2 Bridgeport North	649,100	637,502	(11,598)	-1.8%	\$ 10	26%	Services
					\$ (22)	-4%	Retail Trade
3 Bridgeport South	599,040	663,221	64,181	10.7%	\$ 21	45%	Fin, Ins, Real Est
					\$ 15	42%	Construction
					\$ 11	5%	Services
					\$ 11	5%	Retail Trade
					\$ 2	100%	Information
					\$ 1	12%	Manufacturing
4 Central Business District	1,916,714	2,169,099	252,386	13.2%	\$ 215	16%	Retail Trade
					\$ 31	6%	Services
					\$ 8	27%	Information
5 International District	798,331	990,705	192,374	24.1%	\$ 120	33%	Retail Trade
					\$ 65	31%	Services
					\$ 8	42%	Other
					\$ 3	214%	Wholesale Trade
					\$ 1	58%	Construction
					\$ (4)	-2%	Fin, Ins, Real Est
6 Lakewood Industrial Park	69,261	110,284	41,023	59.2%	\$ 36	2694%	Wholesale Trade
					\$ 3	8%	Services
					\$ 1	15%	Manufacturing
7 Pacific Highway (TOC) Transit Oriented Commercial	571,952	659,736	87,784	15.3%	\$ 72	14%	Retail Trade
					\$ 16	31%	Services
8 Pacific Highway Ponders	229,276	244,951	15,675	6.8%	\$ 12	10%	Retail Trade
					\$ 7	10%	Services
					\$ 1	-953%	Manufacturing
					\$ (4)	-15%	Construction
9 Springbrook	17,732	6,556	(11,176)	-63.0%	\$ (12)	-90%	Fin, Ins, Real Est
10 Steilacoom West	162,790	177,840	15,050	9.2%	\$ 13	74%	Services
					\$ 2	1%	Retail Trade
11 Tillicum	148,182	169,131	20,949	14.1%	\$ 16	32%	Retail Trade
					\$ 2	2%	Services
					\$ 2	11%	Manufacturing
					\$ 2	22%	Construction
12 Woodbrook	6,685	1,436	(5,249)	-78.5%	\$ (5)	-81%	Retail Trade
13 Woodworth	21,341	25,124	3,784	17.7%	\$ 4	24%	Services
Other:							
Food Services, Drinking Places	500,638	707,984	207,347	41.4%	\$ 181	41%	Services
					\$ 26	47%	Retail Trade
Construction	1,881,091	2,284,463	403,372	21.4%	\$ 403	21%	Construction
Telecommunications	312,276	316,044	3,768	1.2%	\$ 4	1%	Information
All Other Categories	3,905,817	5,074,602	1,168,785	29.9%	\$ 631	32%	Retail Trade
					\$ 208	27%	Services
					\$ 110	25%	Wholesale Trade
					\$ 87	41%	Fin, Ins, Real Est
					\$ 54	34%	Government
					\$ 41	32%	Manufacturing
					\$ 20	14%	Information
					\$ 19	50%	Other
Total	\$ 11,946,044	\$ 14,413,902	\$ 2,467,859	20.7%			

Criminal Justice Sales Tax

Criminal Justice Sales Tax is a local option sales tax of 0.10 percent that is collected in addition to retail sales tax and use taxes by the Department of Revenue. Only counties may impose this non-voted 0.1% sales tax for criminal justice purposes, but the county must share its revenues with all cities and towns in the county. 10% of the funds are distributed to the county in which the tax was collected. The remaining 90% of the funds is distributed to the county (for unincorporated areas) and cities within the county based on population as last determined by the Office of Financial Management. The Department of Revenue retains 1% as an administrative fee.

Moneys received from this tax are restricted for criminal justice purposes. Criminal justice purposes are defined as activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs, and which includes domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates, as defined by RCW 70.123.020.

Criminal Justice Sales Tax								
Annual Totals								
Month	2019 Actual	2020 Actual	2021		Over / (Under)			
			Budget	Actual	2021 Actual vs 2020 Actual		2021 Actual vs 2021 Budget	
					\$	%	\$	%
Jan	\$ 86,119	\$ 89,960	\$ 86,171	99,947	\$ 9,987	11.1%	\$ 13,776	16.0%
Feb	80,465	79,544	83,041	99,087	19,543	24.6%	16,046	19.3%
Mar	103,541	80,282	97,470	127,037	46,755	58.2%	29,567	30.3%
Apr	93,925	84,461	91,055	111,841	27,380	32.4%	20,786	22.8%
May	99,682	105,683	99,270	121,585	15,902	15.0%	22,315	22.5%
Jun	106,377	110,982	107,308	127,625	16,643	15.0%	20,318	18.9%
Jul	102,027	109,830	103,310	121,635	11,805	10.7%	18,324	17.7%
Aug	102,362	106,236	103,364	122,384	16,148	15.2%	19,020	18.4%
Sep	103,700	110,656	106,433	126,914	16,258	14.7%	20,481	19.2%
Oct	97,137	106,529	99,254	121,150	14,621	13.7%	21,896	22.1%
Nov	95,954	104,888	98,218	121,484	16,596	15.8%	23,266	23.7%
Dec	107,767	124,037	118,106	133,605	9,568	7.7%	15,499	13.1%
Annual Total	\$ 1,179,057	\$ 1,213,087	\$ 1,193,000	\$ 1,434,294	\$ 221,207	18.2%	\$ 241,294	20.2%
5-Year Ave Change (2017 - 2021):			7.4%					

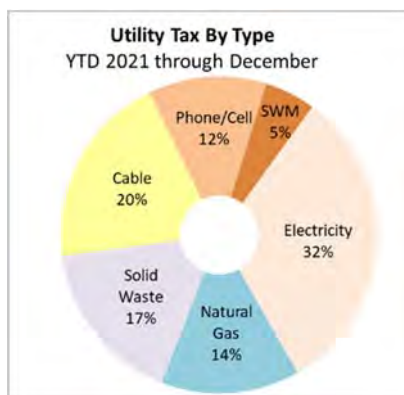
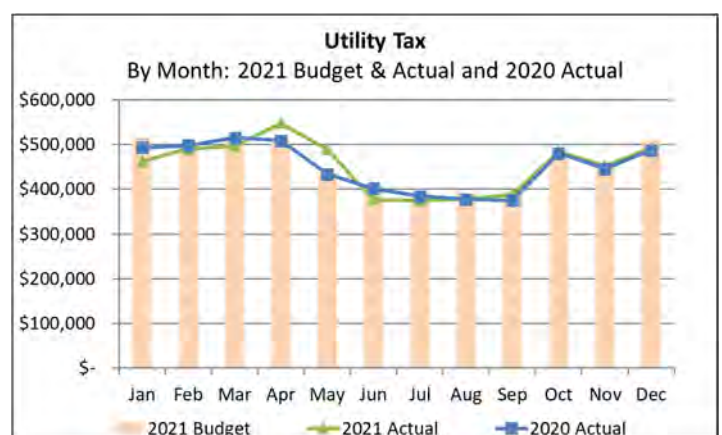
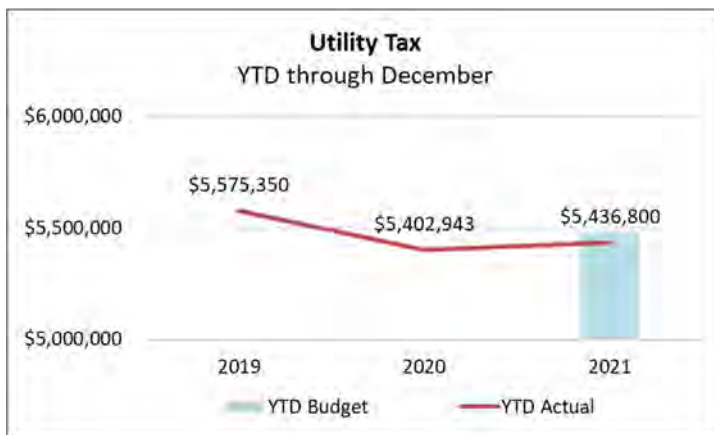


Utility Tax

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

Utility Tax Audit. December 2019 includes \$82K received from an audit of a major phone provider for the tax period January 1, 2012 through May 31, 2018. In May 2021, the City received \$73K from an audit of a major phone provider for the tax period May 2012 through December 2020.

Utility Tax								
Annual Totals								
Month	2019 Actual	2020 Actual	2021		Over / (Under)			
			Budget	Actual	2021 Budget vs 2020 Actual		2021 Actual vs 2021 Budget	
					\$	%	\$	%
Jan	\$ 482,703	\$ 492,960	\$ 515,632	\$ 462,655	\$ (30,305)	-6.1%	\$ (52,977)	-10.3%
Feb	494,221	497,700	499,969	490,246	(7,454)	-1.5%	(9,723)	-1.9%
Mar	513,387	515,720	509,328	496,804	(18,916)	-3.7%	(12,524)	-2.5%
Apr	509,876	509,190	510,839	548,293	39,103	7.7%	37,454	7.3%
May	438,676	434,542	437,651	490,158	55,616	12.8%	52,507	12.0%
Jun	406,169	402,144	403,545	376,706	(25,438)	-6.3%	(26,839)	-6.7%
Jul	378,731	384,505	388,922	375,618	(8,887)	-2.3%	(13,304)	-3.4%
Aug	383,662	377,613	390,295	377,828	215	0.1%	(12,467)	-3.2%
Sep	394,350	375,303	392,857	388,283	12,980	3.5%	(4,574)	-1.2%
Oct	490,378	480,846	466,094	484,797	3,951	0.8%	18,703	4.0%
Nov	504,221	445,436	455,134	453,199	7,763	1.7%	(1,935)	-0.4%
Dec	578,978	486,985	508,834	492,214	5,229	1.1%	(16,620)	-3.3%
Total Annual	\$ 5,575,350	\$ 5,402,943	\$ 5,479,100	\$ 5,436,800	\$ 33,857	0.6%	\$ (42,300)	-0.8%
5-Year Ave Change (2017 - 2021):		-1.1%						

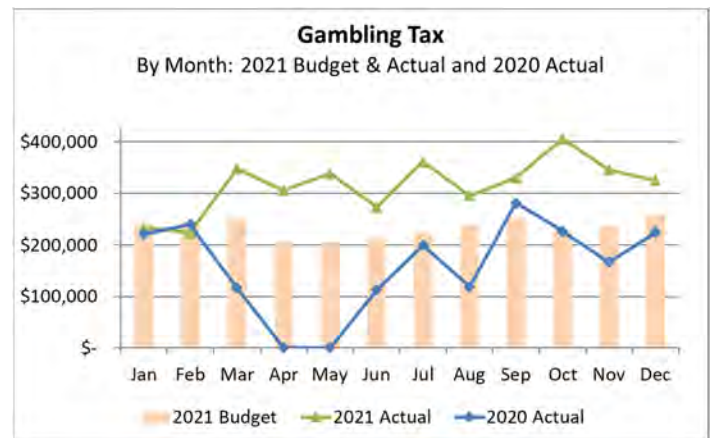
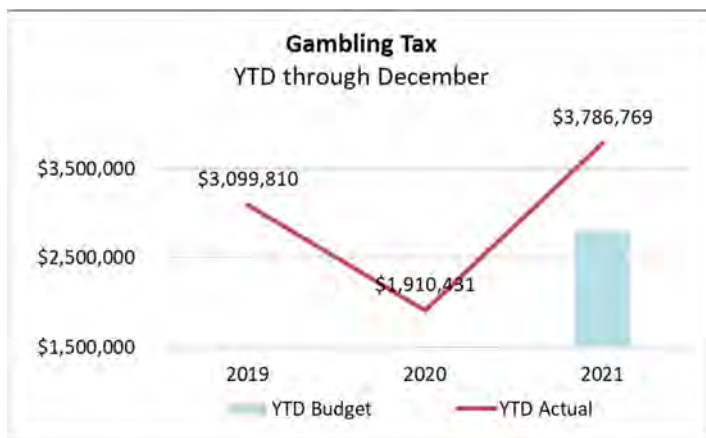


Utility Tax by Type							
Annual Totals							
Type	2020 Annual Actual	2021		Over / (Under)			
		Annual Budget	YTD Actual	2021 YTD Actual vs 2020 YTD Actual		2021 Actual vs 2020 YTD Budget	
				\$	%	\$	%
Electricity	\$ 1,662,189	\$ 1,748,000	\$ 1,727,158	\$ 64,969	3.9%	\$ (20,842)	-1.2%
Natural Gas	711,112	681,000	769,024	57,912	8.1%	88,024	12.9%
Solid Waste	878,978	886,000	922,789	43,811	5.0%	36,788	4.2%
Cable	1,075,202	1,061,000	1,080,300	5,098	0.5%	19,300	1.8%
Phone/Cell	807,400	842,000	655,674	(151,726)	-18.8%	(186,326)	-22.1%
SWM	268,062	261,100	281,855	13,793	5.1%	20,755	7.9%
Total	\$ 5,402,943	\$ 5,479,100	\$ 5,436,800	\$ 33,857	0.6%	\$ (42,300)	-0.8%

Gambling Tax

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

Gambling Tax								
Annual Totals								
Month	2019 Actual	2020 Actual	2021		Over / (Under)			
			Budget	Actual	2021 Actual vs 2020 Actual		2021 Actual vs 2021 Budget	
					\$	%	\$	%
Jan	\$ 232,365	\$ 221,353	\$ 241,436	\$ 232,113	\$ 10,760	4.9%	\$ (9,323)	-3.9%
Feb	276,487	239,499	244,227	223,710	(15,789)	-6.6%	(20,517)	-8.4%
Mar	316,973	116,855	249,112	347,645	230,790	197.5%	98,533	39.6%
Apr	287,987	764	207,244	306,619	305,855	40033.4%	99,375	48.0%
May	290,634	-	206,238	338,481	338,481	-	132,243	64.1%
Jun	248,101	113,131	214,187	273,233	160,102	141.5%	59,046	27.6%
Jul	192,822	200,210	224,021	361,766	161,556	80.7%	137,745	61.5%
Aug	277,725	118,950	237,461	295,328	176,378	148.3%	57,867	24.4%
Sep	292,664	281,165	251,791	330,022	48,857	17.4%	78,231	31.1%
Oct	224,158	226,662	227,049	406,522	179,860	79.4%	179,473	79.0%
Nov	250,787	167,453	236,326	345,800	178,347	106.5%	109,474	46.3%
Dec	209,109	224,388	260,908	325,531	101,143	45.1%	64,623	24.8%
Total Annual	\$ 3,099,810	\$ 1,910,431	\$ 2,800,000	\$ 3,786,769	\$ 1,876,338	98.2%	\$ 986,769	35.2%
5-Year Ave Change (2017 - 2021):			7.0%		COVID-19 caused closure affected 2020.			



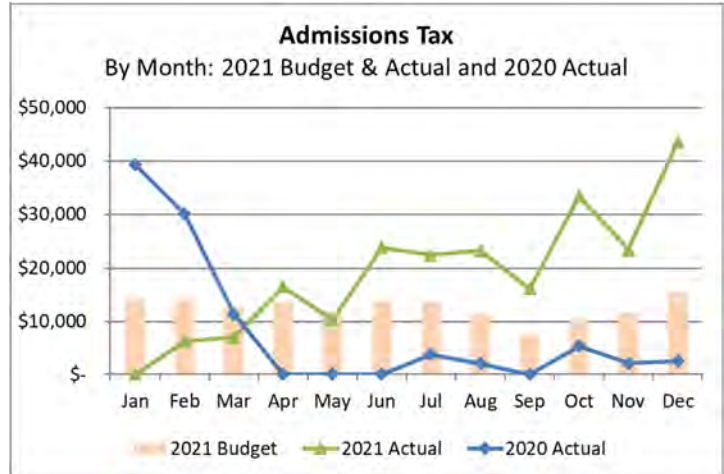
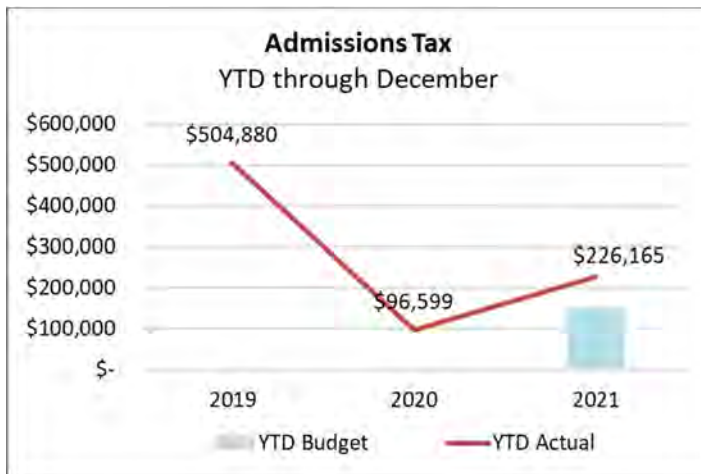
Card Room Gambling Tax - Major Establishments Only					
Major Establishment	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	Over / (Under)	
				2021 Actual vs 2020 Actual	
				\$	%
Chips Casino	\$ 902,660	\$ 548,388	\$ 1,344,141	\$ 795,753	145.1%
Great American Casino	667,826	351,655	493,162	141,506	40.2%
Macau Casino	789,618	566,617	1,074,966	508,350	89.7%
Palace Casino	617,032	374,182	770,399	396,217	105.9%
Total	\$2,977,136	\$1,840,841	\$3,682,668	\$1,841,827	100.1%

Admissions Tax

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

Admissions Tax Annual Totals								
Month	2019 Actual	2020 Actual	2021		Over / (Under)			
			Budget	Actual	2021 Actual vs 2020 Actual		2021 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 40,681	\$ 39,325	\$ 14,100	\$ 7	\$ (39,318)	-100.0%	\$ (14,093)	-100.0%
Feb	31,915	30,115	14,158	6,301	(23,814)	-79.1%	(7,857)	-55.5%
Mar	41,565	11,369	12,651	6,970	(4,399)	-38.7%	(5,681)	-44.9%
Apr	54,869	-	13,525	16,432	16,432	-	2,907	21.5%
May	45,834	2	11,777	10,354	10,352	517600.0%	(1,423)	-12.1%
Jun	44,332	-	13,899	23,805	23,805	-	9,906	71.3%
Jul	50,429	3,752	13,702	22,495	18,743	499.5%	8,793	64.2%
Aug	39,231	2,058	11,298	23,271	21,213	1030.8%	11,973	106.0%
Sep	28,213	-	7,511	16,122	16,122	-	8,611	114.6%
Oct	36,870	5,339	10,270	33,390	28,051	525.4%	23,120	225.1%
Nov	39,323	2,105	11,649	23,463	21,358	1014.6%	11,814	101.4%
Dec	51,618	2,535	15,459	43,555	41,020	1618.1%	28,096	181.7%
Total Annual	\$ 504,880	\$ 96,599	\$ 150,000	\$ 226,165	\$ 129,566	134.1%	\$ 76,165	50.8%

5-Year Ave Change (2017 - 2021): -11.6% Decreases in 2020 and 2021 due to COVID-19 caused closure/reduced capacity.



Admissions Tax by Payer					
Major Establishment	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	Over / (Under)	
				2021 Actual vs 2020 Actual	
				\$	%
AMC Theatres	\$ 318,466	\$ 61,598	\$ 141,501	\$ 79,903	129.7%
Déjà Vu	7,520	-	-	-	-
Fandango Media	-	-	5,101	5,101	-
Grand Prix Raceway	22,137	6,455	14,176	7,722	119.6%
Oakbrook Golf Club	-	5,030	21,170	16,140	320.8%
Regal Cinemas	152,093	23,516	44,217	20,701	88.0%
Star Lite Swap Meet	4,663	-	-	-	-
Total	\$ 504,880	\$ 96,599	\$ 226,165	\$ 129,566	134.1%

Note: Star Lite Swap Meet closed on 5/31/2019 and Déjà Vu closed in 9/18/2019.

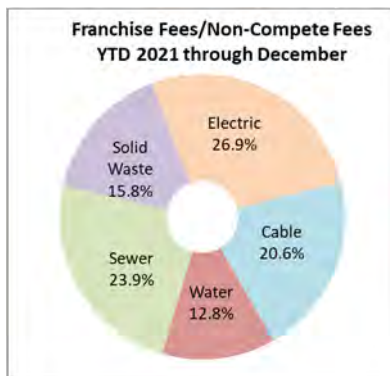
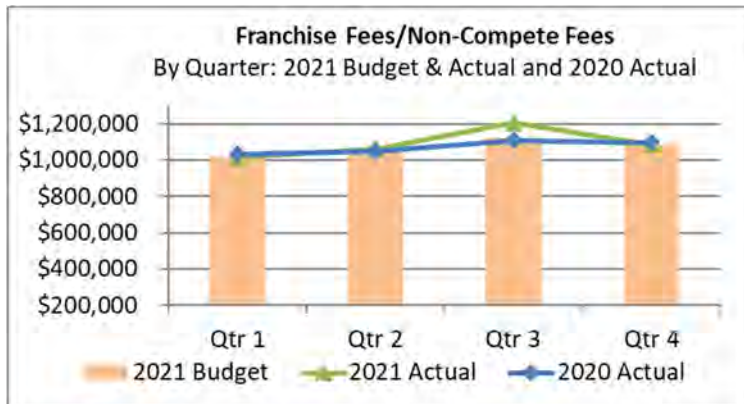
Oakbrook Golf Club tax effective 10/1/2020. Regal Cinemas reopened May 2021.

Franchise Fees & Non-Compete Fees

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

Utility	Contract Expiration	Utility Tax	Franchise Fee	Non-Compete Fee
Comcast Phone	11/02/25	6.00%	-	-
Comcast Cable	12/04/25	6.00%	5.00%	-
Integra Communications	07/27/24	6.00%	-	-
Lakeview Light & Power	12/23/22	5.00%	-	-
Lakewood Water District	12/22/26	-	-	6.00%
Pierce County Sanitary Sewer	03/13/31	-	-	6.00%
Puget Sound Energy	01/20/26	5.00%	-	-
Rainier Connect (formerly Click!)	05/07/24	6.00%	5.00%	-
TPU Light	06/01/25	-	-	6.00%
TPU Water	11/19/26	-	-	8.00%
Waste Connections	12/31/25	6.00%	4.00%	-
Small Cell Wireless (fee is admin cost)	06/08/25	-	-	-
- AT&T Small Wireless				

Franchise Fees/Non-Compete Fees								
Annual Totals								
Month	2019 Actual	2020 Actual	2021		Over / (Under)			
			Budget	Actual	2021 Actual vs 2020 Actual		2021 Actual vs Budget	
					\$	%	\$	%
Jan	\$ -	\$ -	\$ -	\$ -	-	-	-	-
Feb	79,748	82,474	81,677	64,436	(18,038)	-21.9%	(17,241)	-21.1%
Mar	909,401	951,080	936,254	947,940	(3,140)	-0.3%	11,686	1.2%
Apr	-	-	-	-	-	-	-	-
May	78,814	86,860	82,874	86,552	(308)	-0.4%	3,678	4.4%
Jun	947,375	960,754	962,514	976,967	16,213	1.7%	14,453	1.5%
Jul	-	-	-	-	-	-	-	-
Aug	82,636	86,140	85,116	84,107	(2,033)	-2.4%	(1,009)	-1.2%
Sep	1,004,558	1,023,951	1,034,400	1,120,262	96,311	9.4%	85,862	8.3%
Oct	-	-	-	-	-	-	-	-
Nov	77,808	72,925	78,034	66,060	(6,865)	-9.4%	(11,974)	-15.3%
Dec	964,798	1,025,718	1,008,131	1,018,124	(7,594)	-0.7%	9,993	1.0%
Total Annual	\$ 4,145,138	\$ 4,289,904	\$ 4,269,000	\$ 4,364,450	\$ 74,545	1.7%	\$ 95,450	2.2%
5-Year Ave Change (2017 - 2021): 3.4%								

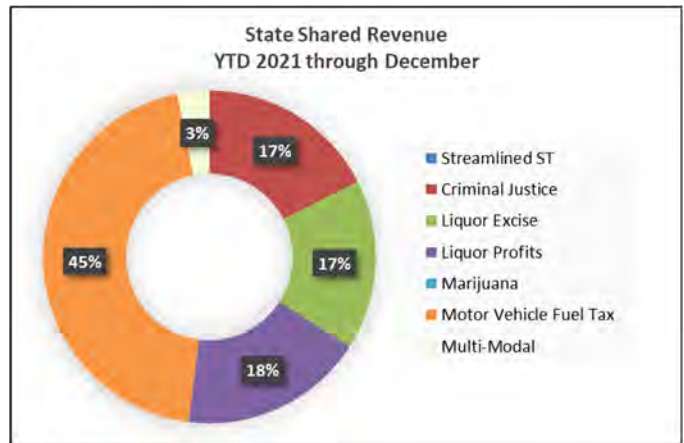


Franchise Fees/Non-Compete Fees by Type								
Annual Totals								
Type	2019 Annual Actual	2020 Annual Actual	2021		Over / (Under)			
			Annual Budget	Annual Actual	2021 Actual vs 2020 Actual		2021 Actual vs YTD Budget	
					\$	%	\$	%
Cable	\$ 888,488	\$ 898,527	\$ 901,000	\$ 899,002	475	0.1%	(1,998)	-0.2%
Water	526,830	528,130	433,000	560,212	32,082	6.1%	127,212	29.4%
Sewer	961,344	999,895	1,028,000	1,044,648	44,753	4.5%	16,648	1.6%
Solid Waste	645,175	655,787	667,000	687,654	31,867	4.9%	20,654	3.1%
Electric	1,123,301	1,204,366	1,240,000	1,172,934	(31,432)	-2.6%	(67,066)	-5.4%
Small Cell	-	3,200	-	-	(3,200)	-100.0%	-	n/a
Total	\$ 4,145,138	\$ 4,289,904	\$ 4,269,000	\$ 4,364,450	\$ 74,545	1.7%	\$ 95,450	2.2%

State Shared Revenues

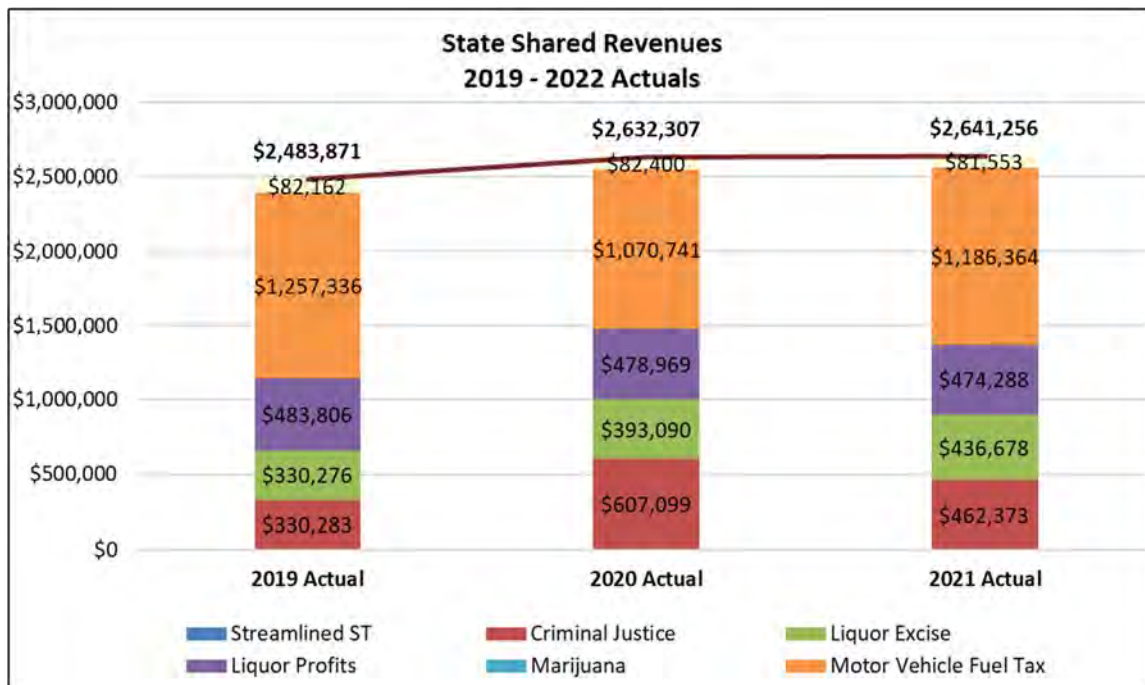
State-shared revenues are from taxes and fees collected by the State and disbursed to municipalities based on population or other criteria. The source of these shared revenues include: sales tax mitigation, criminal justice, leasehold excise tax, state lodging tax sharing, liquor excise tax and liquor profits, and motor vehicle fuel tax.

The following tables provides a comparison of state shared revenues, including the portion of motor vehicle fuel tax, increased gas tax and multi-modal revenue receipted directly in the transportation capital fund.



State Shared Revenue								
Annual Totals								
Revenue	2019 Annual Actual	2020 Annual Actual	2021		2021 YTD Actual vs 2020 YTD Actual		2021 Actual vs Budget	
			Annual Budget	YTD Actual	Over/(Under)		Over/(Under)	
					\$	%	\$	%
CJ-Violent Crimes/Population	\$ 94,809	\$ 102,436	\$ 95,000	\$ 104,137	\$ 1,701	1.7%	\$ 9,137	9.6%
CJ-Special Programs	64,628	67,713	70,235	72,951	5,238	7.7%	2,716	3.9%
CJ-DUI Cities	8,069	9,072	8,000	10,254	1,182	13.0%	2,254	28.2%
CJ-High Crime	162,777	427,878	249,450	275,031	(152,847)	-35.7%	25,581	10.3%
Liquor Excise Tax	330,276	393,090	339,770	436,678	43,588	11.1%	96,908	28.5%
Liquor Board Profits	483,806	478,969	474,240	474,288	(4,681)	-1.0%	48	0.0%
Marijuana Enforcement Profits	8	8	-	-	(8)	-100.0%	-	n/a
Motor Vehicle Fuel Tax	841,601	709,693	855,410	791,653	81,960	11.5%	(63,757)	-7.5%
Subtotal - General/Street	\$1,985,974	\$2,188,859	\$2,092,105	\$2,164,991	\$ (23,868)	-1.1%	\$ 72,886	3.5%
Motor Vehicle Fuel Tax	343,752	289,874	344,330	323,351	33,477	11.5%	(20,979)	-6.1%
Increase Motor Vehicle Fuel Tax	71,983	71,174	70,235	71,360	186	0.3%	1,125	1.6%
Multi-Modal	82,162	82,400	80,440	81,553	(847)	-1.0%	1,113	1.4%
Subtotal - Capital Projects	497,897	443,448	495,005	476,264	\$ 32,816	7.4%	\$ (18,741)	-3.8%
Total State Shared Revenue	\$2,483,872	\$2,632,307	\$2,587,110	\$2,641,255	\$ 8,948	0.3%	\$ 54,145	2.1%

Motor vehicle fuel tax decrease in 2020 is due to COVID-19 stay home/work from home whereas hybrid telework/in office in 2021.



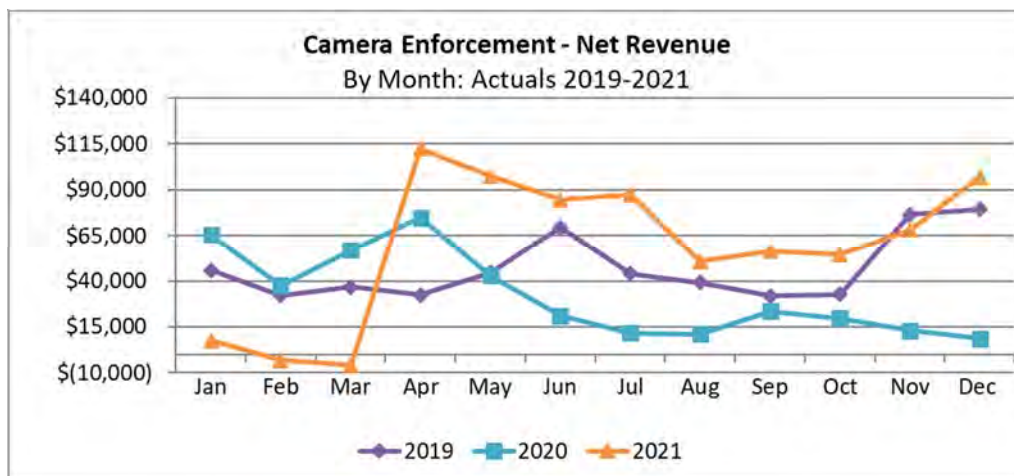
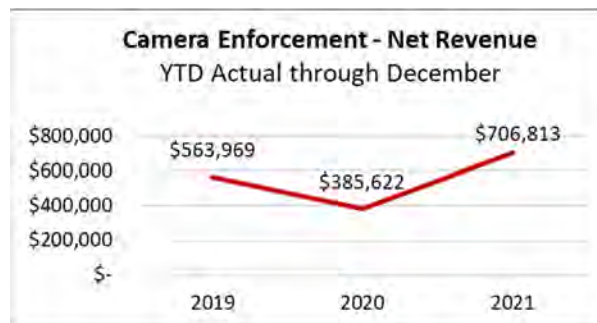
POLICE

Photo Infraction – Red Light/School Zone Enforcement

The City currently has eight cameras operating at five locations:

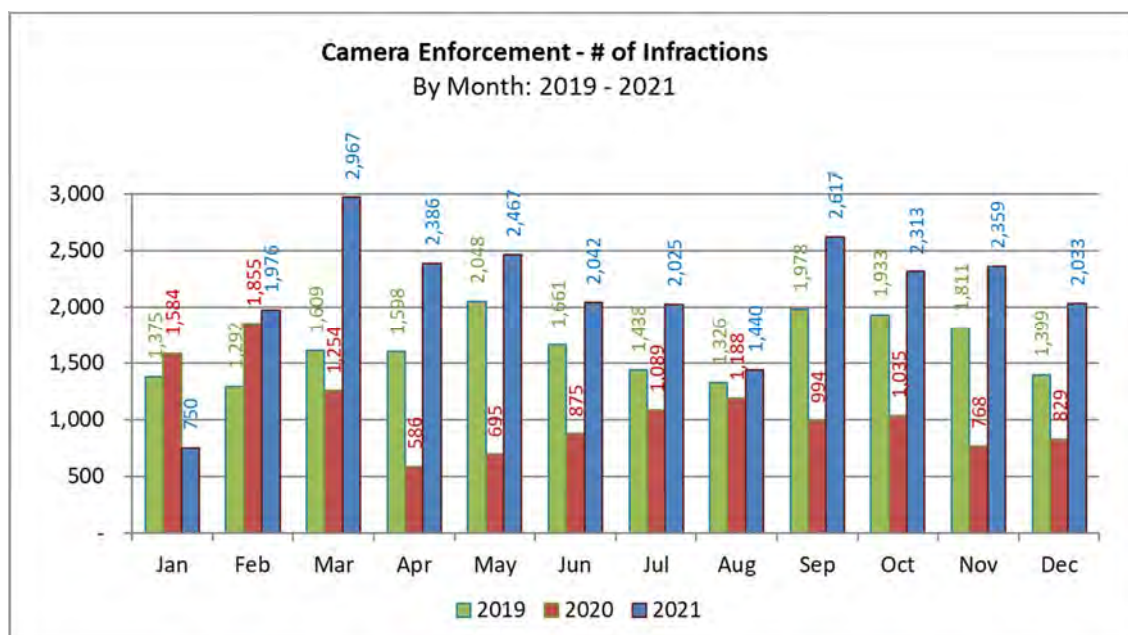
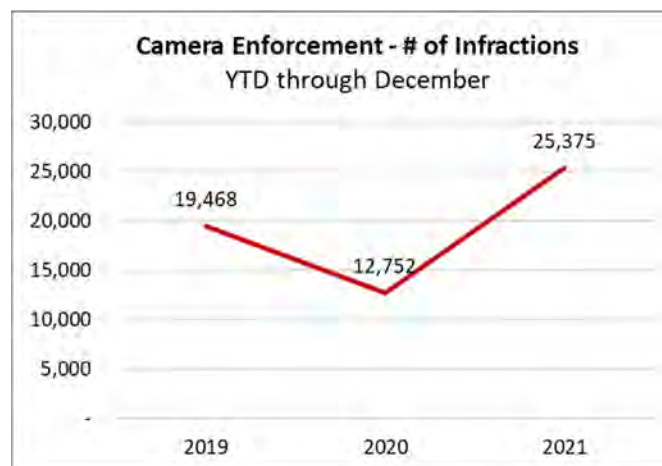
- Two (2) school zone cameras located at: 5405 Steilacoom Blvd – WB and 9904 Gravelly Lake Drive – SB.
- Six (6) red light cameras located at:
 - Bridgeport Blvd SW & San Francisco Ave SW – SB & NB
 - Steilacoom Blvd SW & Phillips Rd SW – WB & EB
 - South Tacoma Way & SR 512 – NB & SB.

Photo Infraction - Red Light / School Zone Enforcement											
Annual Totals											
Month	Year 2019			Year 2020			Year 2021			Over / (Under)	
	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	Net Revenue 2021 vs 2020	
										\$	%
Jan	\$ 77,124	\$ 31,455	\$ 45,669	\$ 97,729	\$ 32,240	\$ 65,489	\$ 30,145	\$ 22,500	\$ 7,645	\$ (57,844)	-88.3%
Feb	64,380	32,240	32,140	69,584	32,240	37,344	29,016	32,240	(3,224)	(40,568)	-108.6%
Mar	68,761	32,240	36,521	79,403	22,500	56,903	26,207	32,240	(6,033)	(62,936)	-110.6%
Apr	64,478	32,240	32,238	97,456	22,500	74,956	144,618	32,240	112,378	37,422	49.9%
May	76,632	32,240	44,392	57,712	15,000	42,712	129,806	32,240	97,566	54,854	128.4%
Jun	101,799	32,240	69,559	39,750	18,750	21,000	116,950	32,240	84,710	63,710	303.4%
Jul	76,168	32,240	43,928	34,022	22,500	11,522	119,476	32,240	87,236	75,714	657.1%
Aug	71,272	32,240	39,032	33,450	22,500	10,950	82,813	32,240	50,573	39,623	361.9%
Sep	64,088	32,240	31,848	45,915	22,500	23,415	88,671	32,240	56,431	33,016	141.0%
Oct	64,963	32,240	32,723	42,056	22,500	19,556	86,712	32,240	54,472	34,916	178.5%
Nov	108,665	32,240	76,425	36,846	23,798	13,048	100,345	32,240	68,105	55,057	422.0%
Dec	111,736	32,240	79,496	31,227	22,500	8,727	129,194	32,240	96,954	88,227	1011.0%
Total Annual	\$950,064	\$386,095	\$563,969	\$665,150	\$279,528	\$385,622	\$1,083,951	\$377,140	\$706,813	\$ 321,191	83.3%



# of Infraction Notices Generated															
Annual Totals															
	BP Way & San Francisco			Steilacoom & Phillips			South Tacoma Way & SR512			School Zones			Total		
Month	2019	2020	2021	2019	2020	2021	2019	2020	2021	2019	2020	2021	2019	2020	2021
Jan	72	67	69	222	273	143	533	498	538	548	746	-	1,375	1,584	750
Feb	65	49	76	278	292	207	540	587	611	409	927	1,082	1,292	1,855	1,976
Mar	53	48	78	280	244	219	736	408	778	540	554	1,892	1,609	1,254	2,967
Apr	51	53	113	278	251	243	665	282	850	604	-	1,180	1,598	586	2,386
May	62	77	114	368	123	324	737	495	902	881	-	1,127	2,048	695	2,467
Jun	92	101	108	422	101	361	778	673	974	369	-	599	1,661	875	2,042
Jul	101	85	110	415	185	433	771	819	1,137	151	-	345	1,438	1,089	2,025
Aug	100	97	100	382	248	330	695	843	1,010	149	-	-	1,326	1,188	1,440
Sep	62	87	98	347	179	285	690	728	1,006	879	-	1,228	1,978	994	2,617
Oct	79	89	86	344	166	256	685	780	1,016	825	-	955	1,933	1,035	2,313
Nov	72	98	81	314	121	230	512	549	775	913	-	1,273	1,811	768	2,359
Dec	65	62	107	285	157	285	493	610	780	556	-	861	1,399	829	2,033
Total Annual	874	913	1,140	3,935	2,340	3,316	7,835	7,272	10,377	6,824	2,227	10,542	19,468	12,752	25,375

COVID-19 caused school closures and stay home/work from home affected school zone and red light camera infractions notices generated in 2020 and early 2021. The huge spike beginning in April 2021 is due to schools opening up and violations after pandemic.



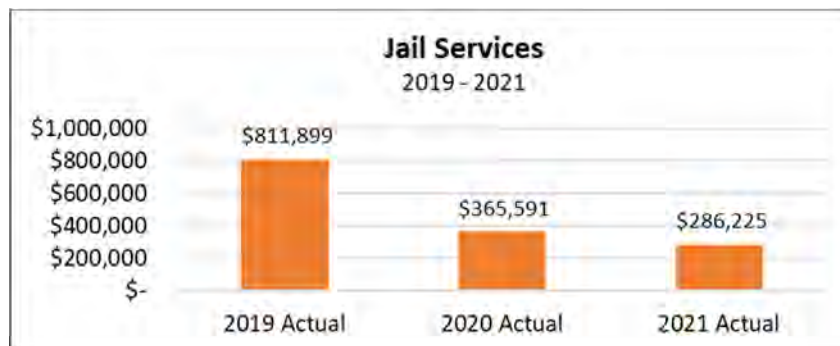
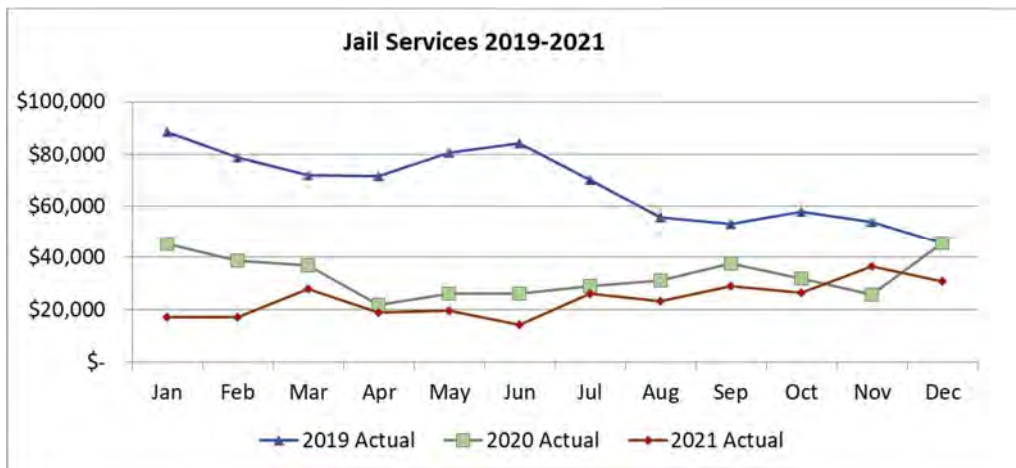
Jail Services

The City contracts with various agencies to provide jail services. Current contracts are with Nisqually and Pierce County.

2021 Jail Rates					
Pierce County	Booking Fee	\$59.66	Nisqually	Booking Fee	\$20.00
	Daily Rate	\$90.57		Daily Rate	\$65.00
	Escort Fee*	\$139.24		Major Medical Costs	City Pays
	Mental Health Fee	\$235.30			
	Special Identification Proces	\$194.27			
	Major Medical Costs	City Pays			

Service Period	Year 2019				Year 2020				Year 2021			
	Nisqually	Pierce County	Medical	Total by Month	Nisqually	Pierce County	Medical	Total by Month	Nisqually	Pierce County	Medical	Total by Month
Jan	\$ 65,097	\$ 17,695	\$ 5,666	\$ 88,458	\$ 32,955	\$ 12,167	\$ -	\$ 45,122	\$ 14,662	\$ 1,349	\$ 1,085	\$ 17,095
Feb	55,820	15,059	8,036	78,914	22,685	16,085	-	38,770	16,610	513	-	17,123
Mar	52,065	13,109	6,659	71,833	24,310	12,645	-	36,955	27,534	300	-	27,834
Apr	55,426	15,713	452	71,591	13,994	7,630	-	21,624	18,087	572	-	18,659
May	53,300	27,369	-	80,669	20,995	5,188	-	26,183	17,353	2,178	-	19,531
Jun	56,745	27,580	-	84,325	19,305	6,808	-	26,113	11,146	2,992	-	14,138
Jul	53,425	14,769	1,973	70,166	18,891	9,864	208	28,963	21,419	4,530	-	25,949
Aug	35,620	14,360	5,558	55,538	21,522	9,740	-	31,262	21,516	1,765	-	23,281
Sep	29,120	24,179	-	53,299	28,176	9,454	-	37,630	27,079	1,918	-	28,996
Oct	21,480	26,515	9,791	57,786	26,251	5,451	-	31,702	25,762	676	-	26,437
Nov	30,909	22,967	-	53,876	21,965	3,694	-	25,659	33,150	3,389	-	36,539
Dec	33,235	12,209	-	45,444	13,698	1,908	-	15,606	28,910	1,732	-	30,641
Annual Total	\$ 542,242	\$ 231,524	\$ 38,133	\$ 811,899	\$ 264,747	\$ 100,636	\$ 208	\$ 365,591	\$ 263,226	\$ 21,914	\$ 1,085	\$ 286,225
	Annual Budget			\$ 950,000	Annual Budget			\$ 950,000	Annual Budget *			\$ 950,000
	Annual Exp as % of Annual Budget			85.5%	YTD as % of Annual Budget			38.5%	YTD as % of Annual Budget			30.1%

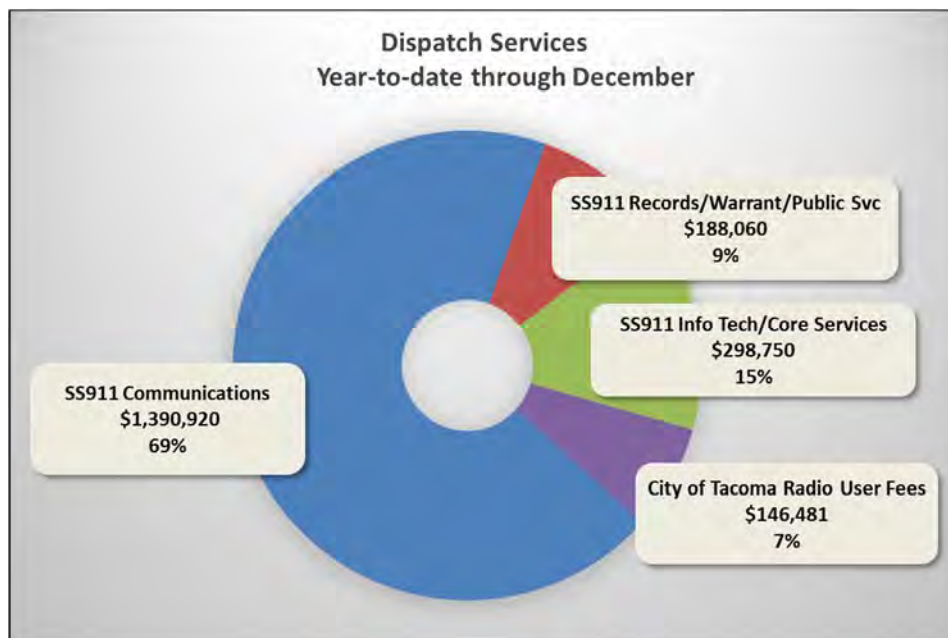
* 2021 annual budget totals \$950,000 (\$700,000 ongoing + \$250,000 1-time).



Dispatch Services

South Sound 911 PDA (Public Development Authority) provides dispatch emergency communication, records and technology services, and regional, interoperable first responder radio system.

South Sound 911 Dispatch Services Year-to-date through December				
Category	2019 Annual	2020 Annual	2021	
			Annual Budget	Actual
Communication	\$ 1,509,250	\$ 1,448,880	\$ 1,390,920	\$ 1,390,920
Records/Warrant/Public Services	156,870	188,013	188,060	188,060
Information Technology/Core Services	284,810	294,480	298,750	298,750
Subtotal	\$ 1,950,930	\$ 1,931,373	\$ 1,877,730	\$ 1,877,730
Radio User Fees City of Tacoma	118,841	117,464	145,560	146,481
Total Dispatch Services	\$ 2,069,771	\$ 2,048,837	\$ 2,023,290	\$ 2,024,211
Change Over Prior Year - \$	\$ (49,148)	\$ (20,934)	\$ (25,547)	
Change Over Prior Year - %	-2.3%	-1.0%	-1.2%	

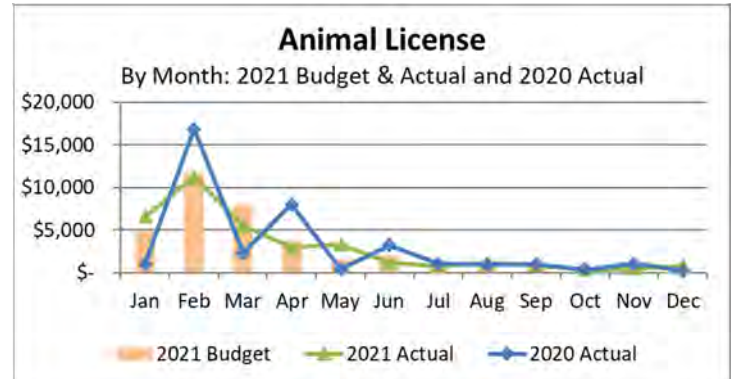


Animal License

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

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

Animal License Annual Totals								
Month	2019 Actual	2020 Actual	2021		Over / (Under)			
			Budget	Actual	2021 Actual vs 2020 Actual		2021 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 8,561	\$ 1,055	\$ 4,903	\$ 6,557	\$ 5,502	521.5%	\$ 1,654	33.7%
Feb	250	16,839	11,608	11,271	(5,568)	-33.1%	(337)	-2.9%
Mar	17,903	2,291	7,917	5,453	3,162	138.0%	(2,464)	-31.1%
Apr	2,394	7,986	3,718	2,927	(5,059)	-63.3%	(791)	-21.3%
May	3,183	410	1,520	3,275	2,865	698.8%	1,755	115.4%
Jun	1,609	3,216	1,952	1,193	(2,023)	-62.9%	(759)	-38.9%
Jul	1,063	1,049	1,177	704	(345)	-32.9%	(473)	-40.2%
Aug	848	943	928	1,115	172	18.3%	187	20.1%
Sep	714	995	705	869	(126)	-12.7%	164	23.3%
Oct	987	370	527	370	-	0.0%	(157)	-29.7%
Nov	700	1,011	735	460	(551)	-54.5%	(275)	-37.4%
Dec	626	213	310	754	541	254.0%	444	142.9%
Total Annual	\$ 38,838	\$ 36,378	\$ 36,000	\$ 34,947	\$ (1,431)	-3.9%	\$ (1,053)	-2.9%
5-Year Ave Change (2017 - 2021): -2.2%								



Animal Control Year-to-date through December						
Operating Revenues & Expenditures	2019 Annual Actual	2020 Annual Actual	2021		Over / (Under)	
			Annual Est	YTD Actual	2021 Actual vs 2020 Actual	
					\$	%
Operating Revenue:						
Animal License	\$ 38,838	\$ 36,378	\$ 36,000	\$ 34,947	\$ (1,429)	-3.9%
Animal Services - City of Dupont	33,252	33,917	34,514	34,595	678	2.0%
Animal Services - Town of Steilacoom	18,012	15,630	16,601	17,543	1,913	12.2%
Total Operating Revenues	\$ 90,101	\$ 85,925	\$ 87,115	\$ 87,085	\$ 1,162	1.4%
Operating Expenditures:						
Personnel	190,591	196,614	201,175	213,976	17,362	8.8%
Supplies	1,855	569	4,340	1,657	1,088	191.2%
Humane Society	132,365	121,795	150,534	153,478	31,683	26.0%
Other Services & Charges	-	151	1,200	-	(151)	-100.0%
Total Operating Expenditures	\$ 324,812	\$ 319,129	\$ 357,249	\$ 369,110	\$ 49,981	15.7%
Net Program Cost	\$ (234,711)	\$ (233,204)	\$ (270,134)	\$ (282,025)	\$ (48,819)	20.9%

Note - operating expenditures do not include internal service allocations (such as vehicle repairs & maintenance, vehicle replacement reserves, etc.) as all police internal service charges are accounted for under Command Section.

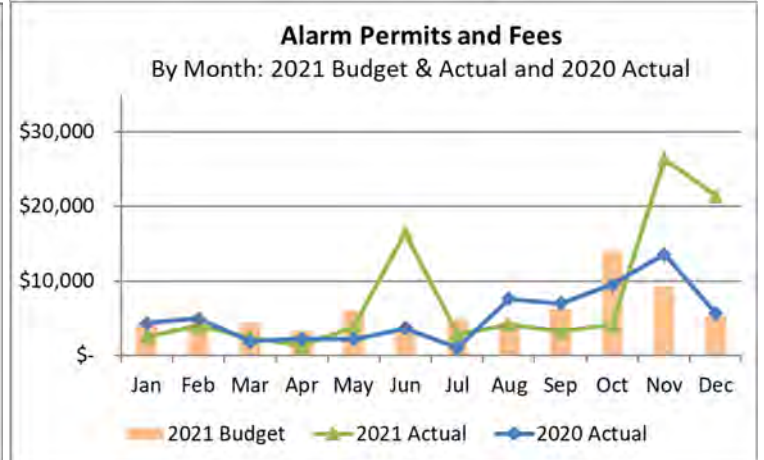
Alarm Permits and Fees

False alarms cost the City and citizens thousands of dollars per year and take officers away from actual emergencies. The false alarm ordinance includes a registration process, provides for annual alarm permit fees for residential and business alarms, and provides for fees for false alarms to encourage all alarm users to maintain the reliability of and to properly use their alarm equipment.

Alarm Permits and Fees								
Annual Totals								
Month	2019 Actual	2020 Actual	2021		Over / (Under)		2021 Actual vs 2021 Budget	
			Budget	Actual	2021 Actual vs 2020 Actual		2021 Actual vs 2021 Budget	
					\$	%	\$	%
Jan	\$ 11,037	\$ 4,333	\$ 4,271	\$ 2,564	\$ (1,769)	-40.8%	\$ (1,707)	-40.0%
Feb	1,594	4,933	4,354	3,930	(1,003)	-20.3%	(424)	-9.7%
Mar	3,026	1,832	4,366	2,425	593	32.4%	(1,941)	-44.5%
Apr	3,418	2,219	3,333	1,259	(960)	-43.3%	(2,074)	-62.2%
May	2,135	2,184	6,026	3,917	1,733	79.3%	(2,109)	-35.0%
Jun	3,770	3,638	3,694	16,442	12,804	352.0%	12,748	345.2%
Jul	10,912	1,001	4,893	2,868	1,867	186.5%	(2,025)	-41.4%
Aug	2,708	7,619	4,391	4,117	(3,502)	-46.0%	(274)	-6.2%
Sep	6,435	7,009	6,219	3,223	(3,786)	-54.0%	(2,996)	-48.2%
Oct	9,634	9,543	14,042	4,074	(5,469)	-57.3%	(9,968)	-71.0%
Nov	23,419	13,577	9,188	26,341	12,764	94.0%	17,153	186.7%
Dec	6,261	5,647	5,223	21,336	15,689	277.8%	16,113	308.5%
Total Annual	\$ 84,349	\$ 63,535	\$ 70,000	\$ 92,496	\$ 28,961	45.6%	\$ 22,496	32.1%

5-Year Ave Change (2017 - 2021): -3.9%

Note: The table reflects gross revenue and does not take into account of related processing and other fees totaling \$51,379 in 2019, \$31,736 in 2020 and \$47,004 in 2021.



Seizure Funds

Fund 180 Narcotics Seizure Fund

The purpose of this fund is for tracking assets seized as a result of involvement with the illegal sale, possession, or distribution of drugs or controlled substances, and for the purchase of controlled substances or drugs by law enforcement officers or agents, as well as other expenses to enhance and improve law enforcement activities having a close and demonstrable relationship to enforce enforcement of controlled substances. Funds may not be used to supplant existing funding sources.

The 2021 original adopted budget includes \$120,000 to provide for half of the cost of the new SRT vehicle. The other half of the new vehicle is funded by federal seizures. The 2020 carry forward budget adjustment added \$106,196 funded by 2020 ending fund for potential eligible narcotics seizure related activity. The 2021/2022 mid-biennium budget adjustment added \$14,500 funded by transfer in from fleet & equipment reserves to pay for transfer of narcotics funded vehicle to general police operations.

Fund 180 - Narcotics Seizure Year-to-date through December				
	2019 Annual Actual	2020 Annual Actual	2021	
			Annual Budget	YTD Actual
Sources:				
Forfeitures	\$ 123,275	\$ 71,670	\$ 14,500	\$ 30,294
Law Enforcement Contracts	38,171	33,485	-	2,217
Interest /Misc	6,098	1,197	-	171
Total Sources	\$ 167,544	\$ 106,352	\$ 14,500	\$ 32,681
Uses:				
Investigations	201,584	162,477	120,696	66,876
Capital Purchases	-	-	120,000	-
Total Uses	\$ 201,584	\$ 162,477	\$ 240,696	\$ 66,876
Sources Over/(Under) Uses	\$ (34,040)	\$ (56,125)	\$ (226,196)	\$ (34,195)
Beginning Balance	\$ 316,361	\$ 282,321	\$ 226,196	\$ 226,196
Ending Balance	\$ 282,321	\$ 226,196	\$ -	\$ 192,002

Fund 181 Felony Seizure Fund

The state statute authorizes the seizure of assets that have been or was actually employed as an instrumentality in the commission or in the aiding or abetting in the commission of any felony, or which was furnished or was intended to be furnished by any person in the commission of, as a result of, or as a compensation for the commission of, any felony, or which was acquired in whole or in part with the proceeds traceable to the commission of a felony. Funds shall be used exclusively by the City in the expansion and improvement of law enforcement activity; however may not be used to supplant existing funding sources.

The 2021 carry forward budget adjustment added \$47,837 funded by 2020 ending fund for potential eligible felony seizure related activity.

Fund 181 - Felony Seizure Year-to-date through December				
	2019 Annual Actual	2020 Annual Actual	2021	
			Annual Budget	YTD Actual
Sources:				
Forfeitures	\$ 14,121	\$ 42,620	\$ -	\$ -
Interest /Misc	-	40	-	40
Total Sources	\$ 14,121	\$ 42,660	\$ -	\$ 40
Uses:				
Investigations	21,022	2,966	47,837	11,679
Total Uses	\$ 21,022	\$ 2,966	\$ 47,837	\$ 11,679
Sources Over/(Under) Uses	\$ (6,901)	\$ 39,694	\$ (47,837)	\$ (11,640)
Beginning Balance	\$ 15,044	\$ 8,143	\$ 47,837	\$ 47,837
Ending Balance	\$ 8,143	\$ 47,837	\$ -	\$ 36,198

Fund 182 Federal Seizure Fund

The Federal Equity Sharing Guidelines lists the following (funds shall be used to increase or supplement and not be used to replace or supplant):

Permissible Uses: law enforcement investigations; law enforcement training, law enforcement and detention facilities; law enforcement equipment; law enforcement travel and transportation; law enforcement awards and memorials; drug and gang education awareness programs; matching fund for grants; pro rata funding of the law enforcement agency's percentage of costs associated with supporting multi-agency items or facilities; asset accounting and tracking of expenditures of federally shared funds; language assistance services in connection with law enforcement activity; transfers of cash to other law enforcement agencies; support of community-based programs (cash transfers to community-based programs are not permitted); and windfall situations to provide additional support to community-based programs.

Impermissible Uses: Salaries and benefits of permanent law enforcement personnel, except in limited circumstances (i.e. express statutory authorization, overtime of officers and investigators, new positions and temporary or not-to-exceed one year appointments and salary of an officer hired to replace an officer assigned to a task force, specialized programs that generally to not involve traditional law enforcement functions); use of forfeited property by non-law enforcement personnel; payment of education-related costs; uses contrary to the laws of the state or local jurisdiction; non-official government use of shared assets; personal or political use of shared assets; purchase of food and beverage (except for conference and meals during local operations); extravagant expenditures or wasteful expenditures and entertainment; cash on hand, secondary accounts, and stored value cards (such as prepaid credit cards); transfers to other law enforcement agencies; purchase of items for other law enforcement agencies; costs related to lawsuits; loans; and money laundering operations.

The 2021 original adopted budget includes \$120,000 to provide for half of the cost of the new SRT vehicle. The other half of the new vehicle is funded by narcotics seizures. The 2020 carry forward budget adjustment added \$40,906 for purchase of replacement boat.

Fund 182 - Federal Seizure				
Year-to-date through December				
	2019 Annual Actual	2020 Annual Actual	2021	
			Annual Budget	YTD Actual
Sources:				
Forfeitures	\$ 264,203	\$ 63,492	\$ -	\$ -
Interest/Misc	-	1,132	-	1,100
Total Sources	\$ 264,203	\$ 64,624	\$ -	\$ 1,100
Uses:				
Crime Prevention	4,374	399	40,906	-
Capital Purchases	-	163,147	120,000	18,501
Total Uses	\$ 4,374	\$ 163,546	\$ 160,906	\$ 18,501
Sources Over/(Under) Uses	\$ 259,829	\$ (98,922)	\$ (160,906)	\$ (17,401)
Beginning Balance	\$ -	\$ 259,829	\$ 160,906	\$ 160,907
Ending Balance	\$ 259,829	\$ 160,907	\$ -	\$ 143,505

Fund 195 Public Safety Grants

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

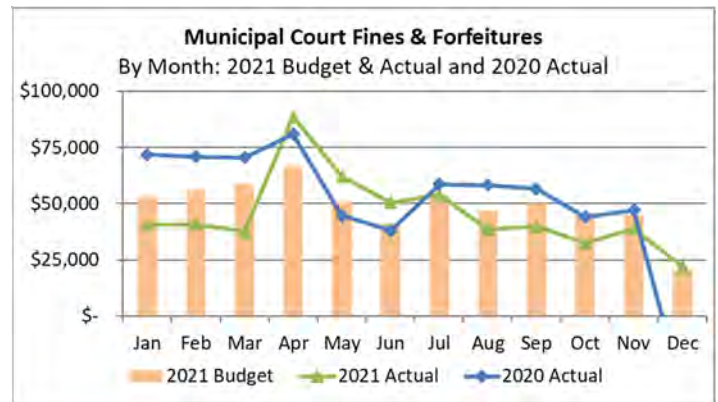
Public Safety Grants	Year-to-date through December			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Dept. of Justice - Bulletproof Vest Partnership	\$ -	\$ 15,399	\$ 15,399	\$ -
Dept. of Justice - Justice Assistance Grant - Bicycles	-	31,562	31,562	-
Dept. of Justice - Justice Assistance Grant - COVID	-	24,154	24,154	-
Dept. of Justice - Veterans Treatment Court	-	70,256	70,256	-
Pierce County - WTSC - Phlebotomy Certification	-	148	148	-
Washington Auto Theft Prevention Authority (WATPA)	-	246,480	246,480	-
Washington State Military Department - Emergency	-	50,845	50,845	-
Washington State Parks & Recreation Boaters Safety	-	11,868	11,868	-
Washington Traffic Safety Commission (WTSC) Impaired Driving	-	9,750	9,750	-
Total	\$ -	\$ 460,460	\$ 460,460	\$ -

Public Safety Grants	2021	
	Annual Budget	YTD Dec
Dept. of Justice - Bulletproof Vest Partnership	\$ 19,361	\$ 15,399
Dept. of Justice - JAG Bicycles	36,959	31,562
Dept. of Justice - JAG COVID Emergency Supplement	40,541	24,154
Dept. of Justice - Veterans Treatment Court	224,819	70,256
Pierce County - Phlebotomy	2,721	148
Washington Auto Theft Prevention Authority (WATPA)	268,600	246,480
Washington State Military Department - Emergency Management (EMPG)	76,244	50,845
Washington State Parks & Recreation Boaters Safety	11,867	11,868
Washington Traffic Safety Commission (WTSC) Impaired & Distracted Driving	7,428	7,428
Washington Traffic Safety Commission (WTSC) Motorcycle	2,372	2,321
Total	\$ 690,912	\$ 460,460

MUNICIPAL COURT

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

Municipal Court Fines & Forfeitures								
Annual Totals								
Month	2019 Actual	2020 Actual	2021		Over / (Under)			
			Budget	Actual	2021 Actual vs 2020 Actual		2021 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 76,991	\$ 71,738	\$ 53,285	\$ 40,542	\$ (31,196)	-43.5%	\$ (12,743)	-23.9%
Feb	78,043	70,791	56,024	40,724	(30,067)	-42.5%	(15,300)	-27.3%
Mar	71,343	70,471	58,725	37,627	(32,844)	-46.6%	(21,098)	-35.9%
Apr	63,866	80,802	66,338	88,547	7,745	9.6%	22,209	33.5%
May	86,843	44,622	50,973	62,056	17,434	39.1%	11,083	21.7%
Jun	52,973	38,097	41,331	50,509	12,412	32.6%	9,178	22.2%
Jul	51,449	58,687	53,376	54,057	(4,630)	-7.9%	681	1.3%
Aug	82,274	58,214	46,943	38,634	(19,580)	-33.6%	(8,309)	-17.7%
Sep	70,292	56,595	50,284	39,934	(16,661)	-29.4%	(10,350)	-20.6%
Oct	54,188	44,210	45,557	32,347	(11,863)	-26.8%	(13,210)	-29.0%
Nov	78,483	47,094	44,936	38,969	(8,125)	-17.3%	(5,967)	-13.3%
Dec	46,026	(33,161)	20,433	22,101	55,262	-166.6%	1,668	8.2%
Total Annual	\$ 812,771	\$ 608,160	\$ 588,205	\$ 546,047	\$ (62,113)	-10.2%	\$ (42,158)	-7.2%
5-Year Ave Change (2017 - 2021):			-7.8%					

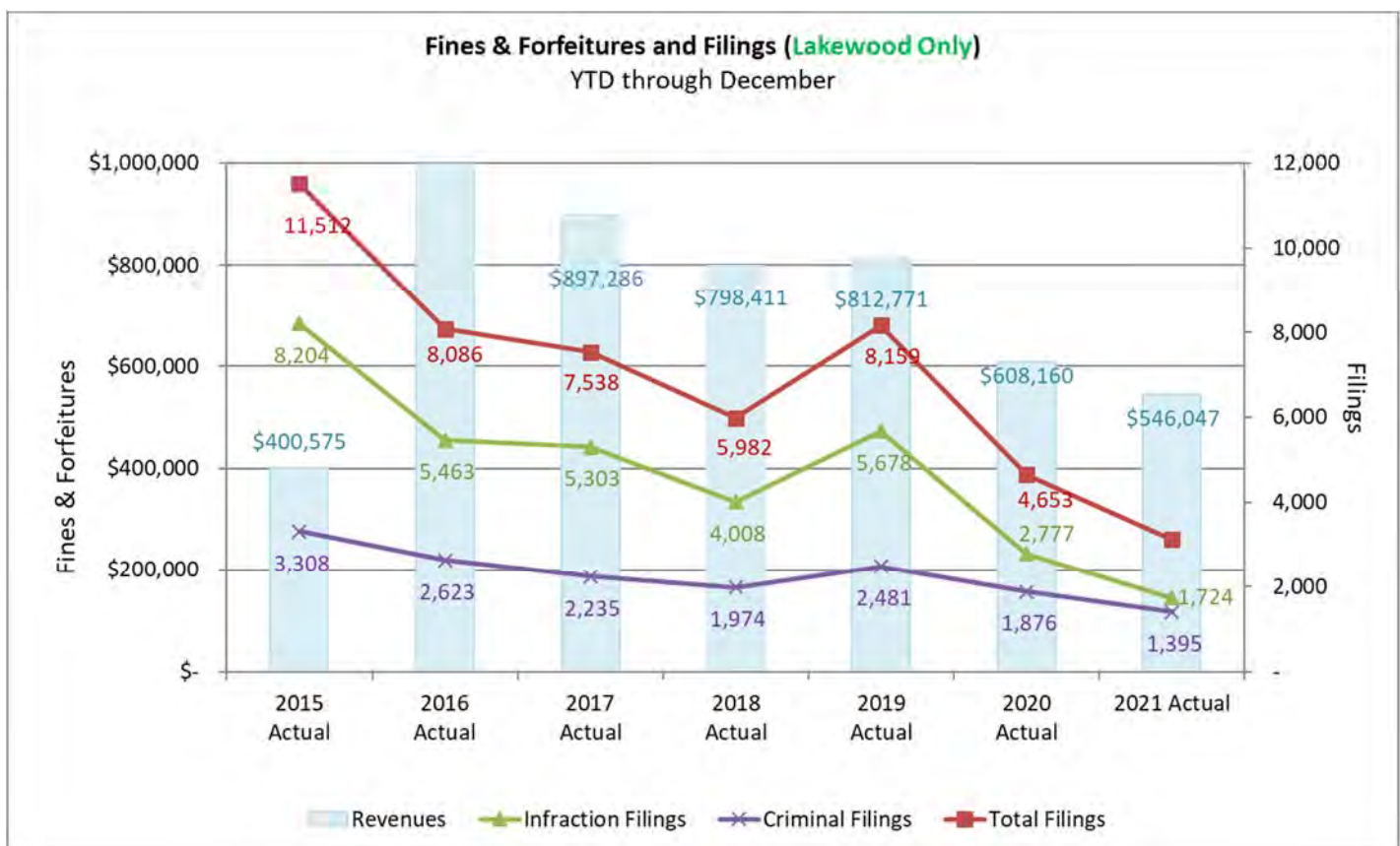


Municipal Court Fines & Forfeitures								
Annual Totals								
Category	2019 Actual	2020 Annual Actual	2021		Over / (Under)		Over / (Under)	
			Annual Budget	YTD Actual	2021 YTD Actual vs 2020 YTD Actual		2021 YTD Actual vs 2021 YTD Budget	
					\$	%	\$	%
Admin, Filing, Copy, Forms, Legal	\$ 51,015	\$ 42,168	\$ 41,050	\$ 35,376	\$ (6,792)	-16.1%	\$ (5,674)	-13.8%
Detention & Correction Services	158,640	95,415	190,255	101,691	6,276	6.6%	(88,564)	-46.6%
Civil Penalties	2,720	1,740	1,800	1,142	(598)	-34.4%	(658)	-36.6%
Civil Infraction Penalties	484,398	384,788	283,000	339,875	(44,913)	-11.7%	56,875	20.1%
Civil Parking Infractions	1,498	1,420	2,000	6,691	5,271	371.2%	4,691	234.5%
Criminal Traffic Misdemeanor Fines	38,272	10,961	13,000	12,648	1,687	15.4%	(352)	-2.7%
Criminal Non-Traffic Fines	7,751	20,678	8,000	209	(20,469)	-99.0%	(7,791)	-97.4%
Court Cost Recoupment	16,514	18,633	18,800	20,439	1,806	9.7%	1,639	8.7%
Interest/Other/Misc	51,965	32,358	30,300	27,976	(4,382)	-13.5%	(2,324)	-7.7%
Total	\$ 812,771	\$ 608,160	\$ 588,205	\$ 546,047	\$ (62,113)	-10.2%	\$ (42,158)	-7.2%

Municipal Court Year-to-date through December						
Operating Revenues & Expenditures	2019 Annual Actual	2020 Annual Actual	2021		Over / (Under)	
			Annual Budget	YTD Actual	2021 YTD Actual vs 2020 YTD Actual	
					\$	%
Operating Revenue:						
Fines & Forfeitures	\$ 812,771	\$ 608,160	\$ 588,205	\$ 546,047	\$ (62,114)	-10.2%
Court Services - City of University Place	153,321	251,187	6,000	6,000	(245,187)	-97.6%
Court Services - Town of Steilacoom	155,276	87,364	63,917	63,917	(23,447)	-26.8%
Court Services - City of DuPont	121,505	35,565	68,080	68,080	32,515	91.4%
Total Operating Revenues	\$ 1,242,873	\$ 982,276	\$ 726,202	\$ 684,044	\$ (298,232)	-30.4%
Operating Expenditures:						
Judicial Services	1,065,824	1,045,965	1,083,081	1,007,638	(38,327)	-3.7%
Professional Services*	591,672	562,198	572,000	573,451	11,253	2.0%
Probation & Detention	301,019	245,393	342,403	164,071	(81,322)	-33.1%
Total Operating Expenditures	\$ 1,958,515	\$ 1,853,556	\$ 1,997,484	\$ 1,745,160	\$ (108,396)	-5.8%
Net Revenue (Cost)	\$ (715,642)	\$ (871,280)	\$ (1,271,282)	\$ (1,061,116)	\$ (189,836)	21.8%

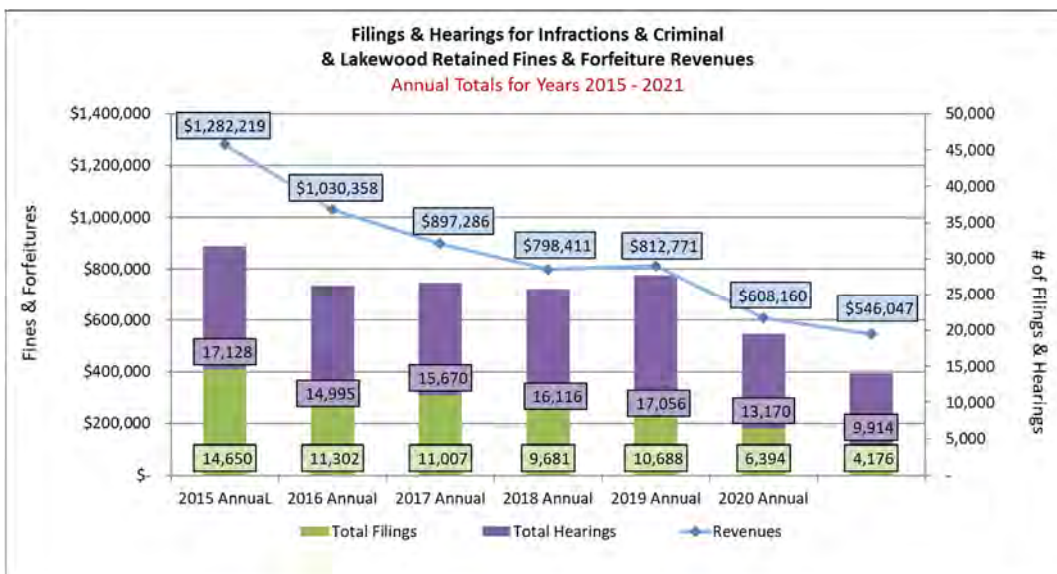
* Professional Services includes Pro-Tem Judge, Public Defender, Jury/Witness Fees and Interpreter Services.

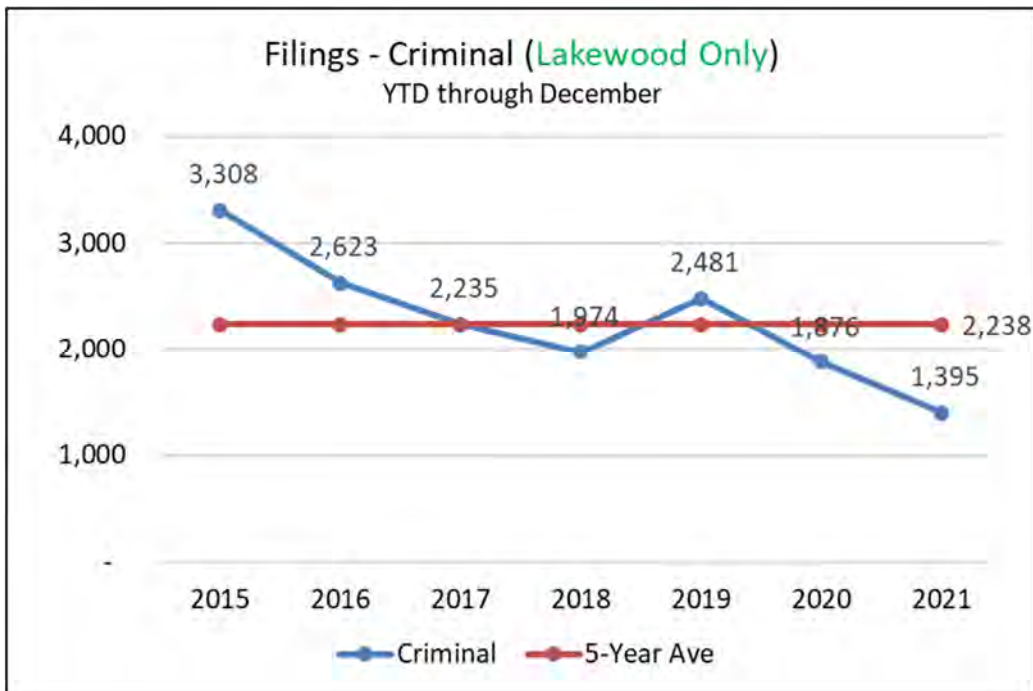
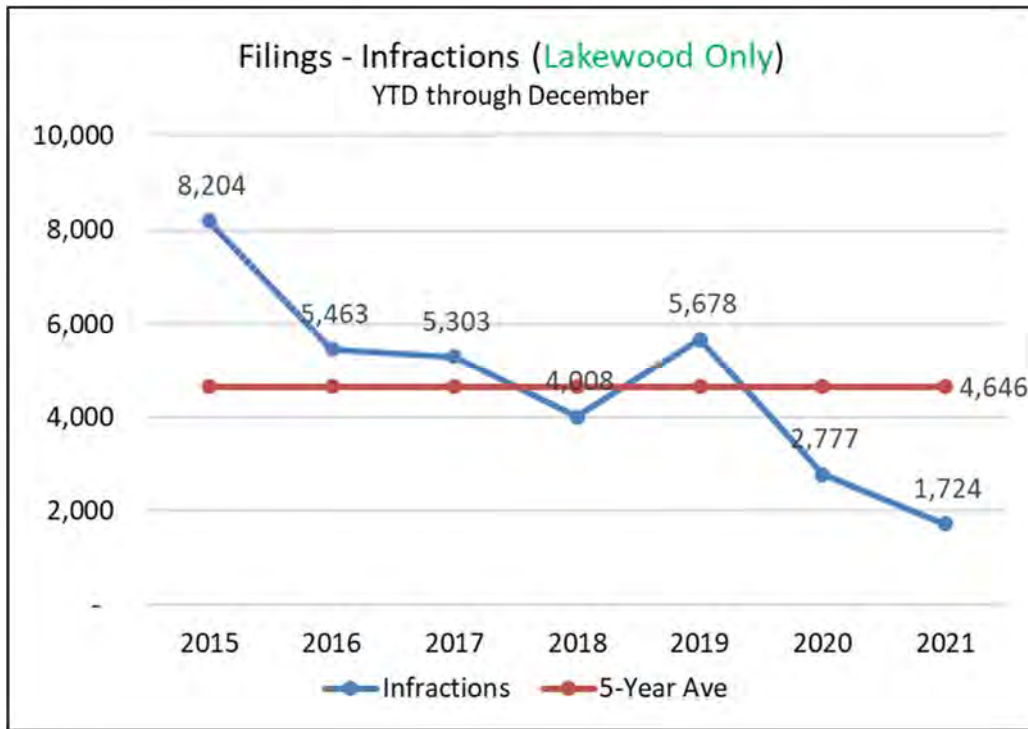
The following charts provides current and historical filings and fines & forfeitures for Lakewood (does not include photo infraction filings and revenues).



Filings and Hearings by Jurisdiction

Annual Totals	FILINGS			HEARINGS			Photo/Camera	
	Infractions	Criminal	Total Filings	Infractions	Criminal	Total Hearings	Filings	Hearings
2021	2,600	1,576	4,176	1,201	8,713	9,914	20,982	351
Lakewood	1,724	1,395	3,119	929	7,694	8,623	20,982	351
University Place	12	5	17	42	393	435	-	-
Steilacoom	606	87	693	160	327	487	-	-
DuPont	258	89	347	70	299	369	-	-
2020	4,120	2,274	6,394	2,408	10,762	13,170	10,143	267
Lakewood	2,777	1,876	4,653	1,788	9,005	10,793	10,143	267
University Place	392	201	593	242	1,067	1,309	-	-
Steilacoom	633	102	735	226	374	600	-	-
DuPont	318	95	413	152	316	468	-	-
2019	7,638	3,050	10,688	2,710	14,346	17,056	16,644	298
Lakewood	5,678	2,481	8,159	2,070	11,598	13,668	16,644	298
University Place	419	302	721	194	1,655	1,849	-	-
Steilacoom	922	188	1,110	301	596	897	-	-
DuPont	619	79	698	145	497	642	-	-
2018	6,494	3,187	9,681	2,392	13,724	16,116	15,680	333
Lakewood	4,008	2,390	6,398	1,608	10,727	12,335	15,680	333
University Place	687	340	1,027	264	1,585	1,849	-	-
Steilacoom	1,053	234	1,287	313	604	917	-	-
DuPont	746	223	969	207	808	1,015	-	-
2017	7,910	3,097	11,007	2,615	13,055	15,670	14,413	364
Lakewood	5,303	2,235	7,538	1,890	9,898	11,788	14,413	364
University Place	629	396	1,025	227	1,843	2,070	-	-
Steilacoom	1,151	204	1,355	266	583	849	-	-
DuPont	827	262	1,089	232	731	963	-	-
2016	7,733	3,569	11,302	2,581	12,414	14,995	15,107	398
Lakewood	5,463	2,623	8,086	1,933	9,567	11,500	15,107	398
University Place	602	409	1,011	199	1,583	1,782	-	-
Steilacoom	678	162	840	179	487	666	-	-
DuPont	990	375	1,365	270	777	1,047	-	-
2015	10,453	4,197	14,650	4,806	12,322	17,128	10,761	368
Lakewood	8,204	3,308	11,512	4,569	10,784	15,353	10,761	368
University Place	316	458	774	237	1,538	1,775	-	-
Steilacoom	787	197	984	-	-	-	-	-
DuPont	1,146	234	1,380	-	-	-	-	-





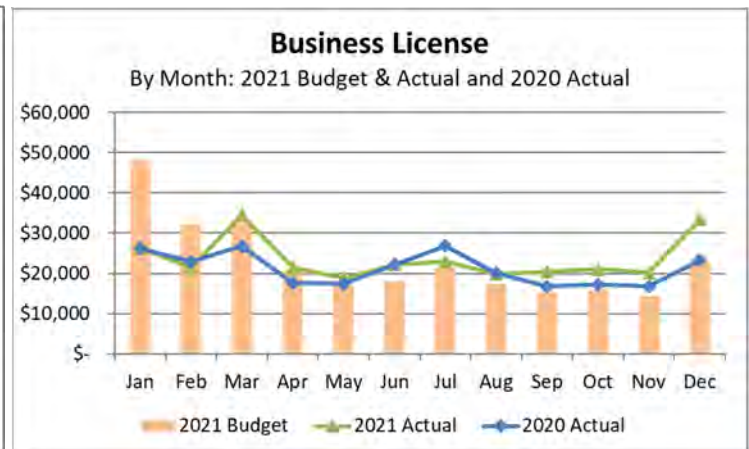
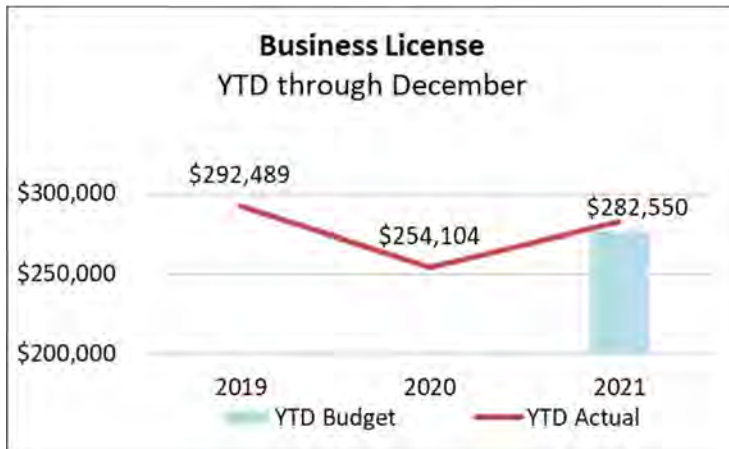
Fines & Forfeitures Retained by Contract Jurisdictions						
(Received by the City of Lakewood and Remitted to Contract Jurisdictions)						
Contract Jurisdiction	2016 Annual	2017 Annual	2018 Annual	2019 Annual	2020 Annual	2021 Annual
City of University Place	\$ 64,187	\$ 70,720	\$ 86,876	\$ 63,086	\$ 68,482	\$ 35,207
Town of Steilacoom	69,060	90,649	104,858	99,374	65,191	64,007
City of DuPont	88,908	95,501	78,473	68,131	40,715	42,426
Total	\$ 222,155	\$ 256,870	\$ 270,208	\$ 230,591	\$ 174,388	\$ 141,640

COMMUNITY & ECONOMIC DEVELOPMENT

Business License

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

Business License								
Annual Totals								
Month	2019 Actual	2020 Actual	2021		Over / (Under)			
			Budget	Actual	2021 Actual vs 2020 Actual		2021 Actual vs 2021 Budget	
					\$	%	\$	%
Jan	\$ 34,715	\$ 26,180	\$ 48,166	\$ 26,370	\$ 190	0.7%	\$ (21,796)	-45.3%
Feb	26,320	22,935	32,162	21,420	(1,515)	-6.6%	(10,742)	-33.4%
Mar	38,489	26,790	33,063	34,490	7,700	28.7%	1,427	4.3%
Apr	30,280	17,625	20,722	21,490	3,865	21.9%	768	3.7%
May	20,725	17,350	17,174	18,780	1,430	8.2%	1,606	9.4%
Jun	21,715	22,220	17,988	22,175	(45)	-0.2%	4,187	23.3%
Jul	22,940	26,814	21,345	22,945	(3,869)	-14.4%	1,600	7.5%
Aug	20,650	20,090	17,339	19,855	(235)	-1.2%	2,516	14.5%
Sep	18,935	16,815	15,199	20,350	3,535	21.0%	5,151	33.9%
Oct	21,395	17,240	15,942	21,060	3,820	22.2%	5,118	32.1%
Nov	15,100	16,775	14,307	20,140	3,365	20.1%	5,833	40.8%
Dec	21,225	23,270	23,119	33,475	10,205	43.9%	10,356	44.8%
Annual Total	\$ 292,489	\$ 254,104	\$ 276,525	\$ 282,550	\$ 28,446	11.2%	\$ 6,025	2.2%
5-Year Ave Change (2017 - 2021): 1.7%								



General business licenses were down in 2020 due to the closure of the State Business License Services (BLS) office as a result of COVID-19 causing delays in processing. BLS deferred the general business license expirations dates, thus less revenue from renewals. Business activity is overall is down due to the pandemic, however is picking up in 2021. Specialty licenses are down in 2021 compared to 2019 due to the closure of Déjà vu on September 18, 2019 to the closure of the State Business License Services (BLS) office as a result of COVID-19 causing delays in processing. BLS deferred the general business license expirations dates, thus less revenue from renewals. Business activity is overall is down due to the pandemic, however is picking up in 2021. Specialty licenses are down in 2021 compared to 2019 due to the closure of Déjà vu on September 18, 2019.

Business License By Type						
Annual Totals						
Month	2019 Annual	2020 Annual	2021		Over / (Under)	
			Budget	YTD Actual	2021 YTD Actual vs 2020 YTD Actual	
					\$	%
General	\$257,545	\$239,815	\$240,000	\$271,075	\$31,260	13.0%
Specialty	34,944	14,289	36,525	11,475	(2,814)	-19.7%
Total	\$292,489	\$254,104	\$276,525	\$282,550	\$28,446	11.2%

City Tree Fund

The City collects money for its City Tree Fund as payment in lieu of onsite tree replacement for removal of trees in excess of retention requirements, and as mitigation for oak trees removed in conjunction with development projects. The City has an obligation to spend the funds received for planting of trees to include oak trees and activities intended to improve Oregon White Oak Woodland habitat as well as improving the health of current or new tree and natural areas citywide.

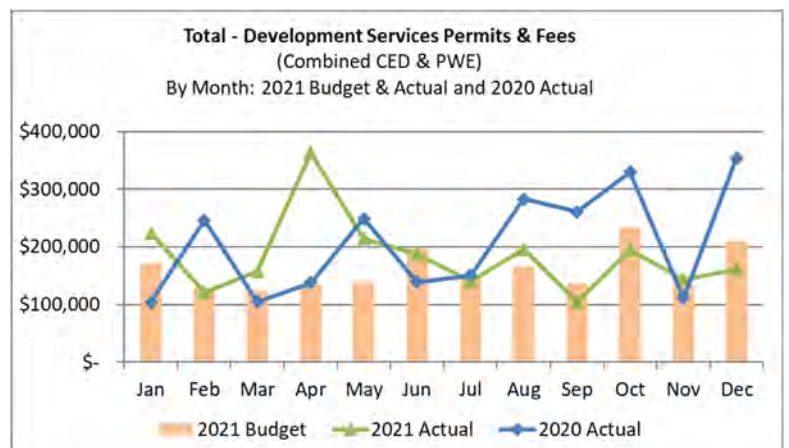
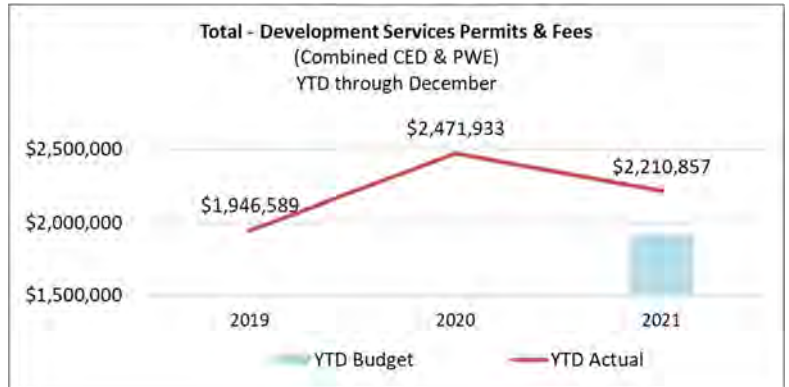
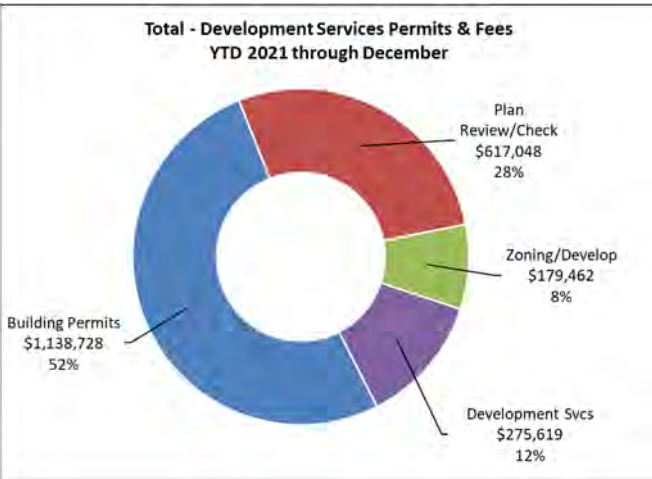
Oak Tree Mitigation				
Date	Received From / Project	Sources	Uses	Balance
9/15/2009	Claude Remy: Mitigate oak tree removal for Gravelly Lake Brownstones Development.	\$ 5,000.00	\$ -	\$ 5,000.00
11/23/2009	Claude Remy: Mitigate oak tree removal for Gravelly Lake Brownstones Development.	8,230.00	-	13,230.00
12/31/2009	Parks Tree Planting - Oak Prairie Mediations: attempt (unsuccessful) to replant Garry Oak trees in Fort Steilacoom Park.	-	379.39	12,850.61
10/8/2013	Claude Remy: Mitigate oak tree removal for Gravelly Lake Brownstones Development.	7,560.00	-	20,410.61
11/10/2015	Clover Park School District	8,000.00	-	28,410.61
4/26/2017	Pierce County Restoration Project: purchase of small oak trees for planting.	-	2,000.00	26,410.61
5/16/2017	Jeffrey Edwards Trust	82,000.00		108,410.61
8/24/2017	Beaumont Grand	6,400.00		114,810.61
12/31/2017	Fort Steilacoom Park Waughop Lake and Angle Lane: trees and shrubs.	-	9,320.62	105,489.99
12/31/2017	Fort Steilacoom Park Waughop Lake: Trees & shrubs, irrigation and contractor services.	-	6,043.62	99,446.37
12/31/2018	Removal of 33 trees at Fort Steilacoom Park by Stumpy Tree Service.	-	24,000.00	75,446.37
12/31/2019	FSP South Angle Lane Parking & Trail: trees, shrubs and landscaping services.	-	20,000.00	55,446.37
12/31/2021	Megan Court: Applicant submitted cash guarantee in lieu of providing the required landscaping within the Farwest Drive SW right-of-way.	1,050.00	-	56,496.37
Life-to-date Totals & Balance at @ 12/31/2021		\$ 118,240.00	\$ 61,743.63	\$ 56,496.37

Development Services Permits & Fees

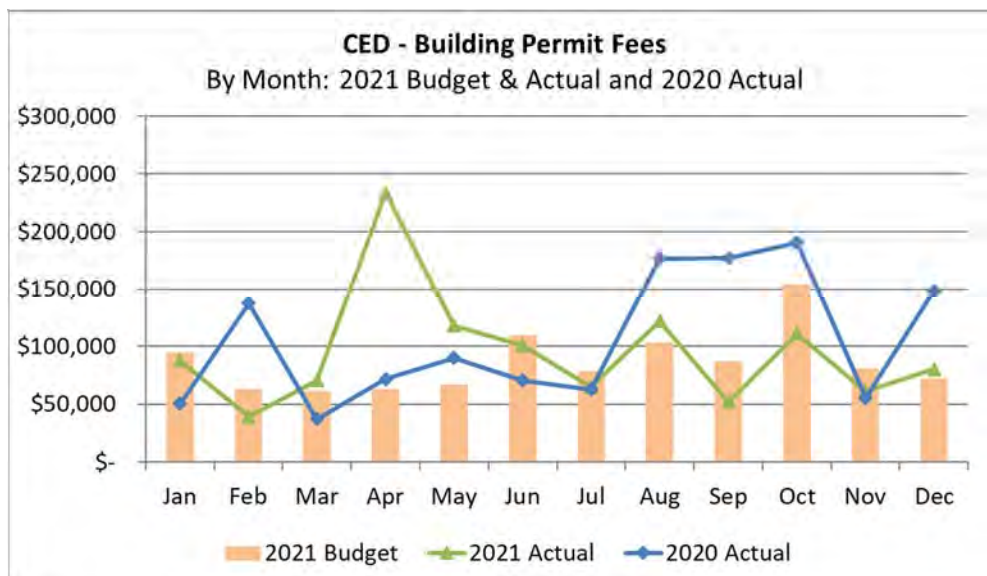
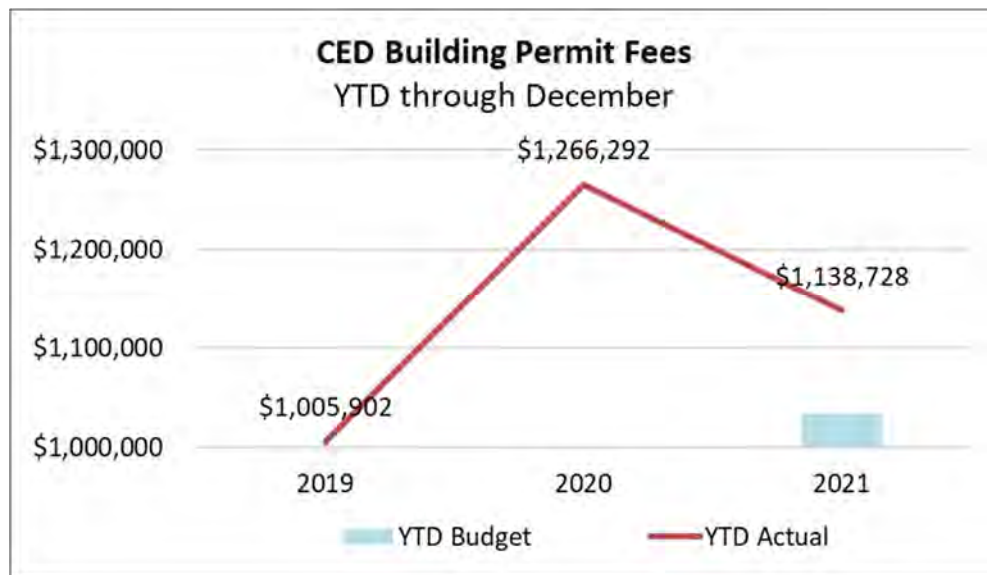
Development Services Permits & Fees include revenues from Community & Economic Development (Fund 001 General Fund) and Public Works Engineering Services (Fund 101 Street Engineering and Fund 401 SWM Engineering).

Community and Economic Development permits and fees include building and related permits (i.e. mechanical, plumbing), plan review fees, plan check fees and zoning and development fees. Public Works Engineering permits and fees include oversize load permits, right-of-way permits, site development permits street vacation permits, street opening permits and engineering review services.

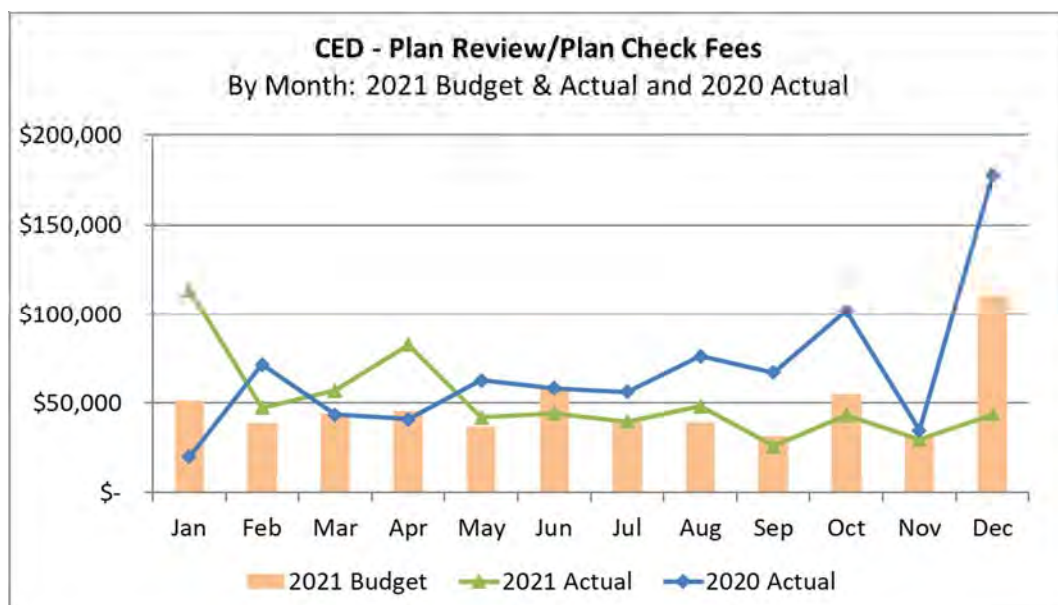
Total - Development Services Permits & Fees (Combined CED & PWE)								
Annual Totals								
Month	2019 Actual	2020 Actual	2021		Over / (Under)			
			Budget	Actual	2021 Actual vs 2020 Actual		2021 Actual vs 2021 Budget	
					\$	%	\$	%
Jan	\$ 81,118	\$ 104,008	\$ 172,398	\$ 223,911	\$ 119,903	115.3%	\$ 51,513	29.9%
Feb	79,946	246,268	128,470	121,333	(124,935)	-50.7%	(7,137)	-5.6%
Mar	148,373	104,847	123,918	157,680	52,833	50.4%	33,762	27.2%
Apr	137,095	137,944	134,796	363,968	226,024	163.9%	229,172	170.0%
May	129,841	249,214	139,067	214,688	(34,526)	-13.9%	75,621	54.4%
Jun	157,651	138,946	196,615	187,746	48,800	35.1%	(8,869)	-4.5%
Jul	184,624	150,805	142,604	140,942	(9,863)	-6.5%	(1,662)	-1.2%
Aug	167,992	283,230	165,562	196,127	(87,103)	-30.8%	30,565	18.5%
Sep	177,340	261,246	136,748	104,430	(156,816)	-60.0%	(32,318)	-23.6%
Oct	256,594	329,860	234,081	195,559	(134,301)	-40.7%	(38,522)	-16.5%
Nov	216,659	111,357	131,720	143,255	31,898	28.6%	11,535	8.8%
Dec	209,356	354,208	210,722	161,218	(192,990)	-54.5%	(49,504)	-23.5%
Total Annual	\$ 1,946,589	\$ 2,471,932	\$ 1,916,700	\$ 2,210,857	\$ (261,075)	-10.6%	\$ 294,157	15.3%
5-Year Ave Change (2017 - 2021):		4.2%						



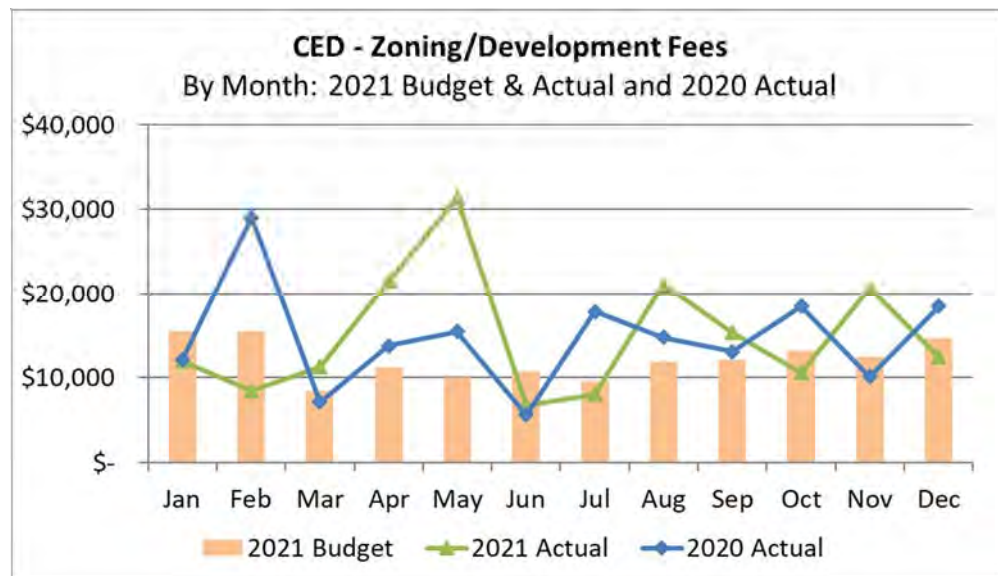
CED - Building Permit Fees								
Annual Totals								
Month	2019 Actual	2020 Actual	2021		Over / (Under)			
			Budget	Actual	2021 Actual vs 2020 Actual		2021 Actual vs 2021 Budget	
					\$	%	\$	%
Jan	\$ 37,664	\$ 50,272	\$ 94,941	\$ 87,473	\$ 37,201	74.0%	\$ (7,468)	-7.9%
Feb	32,461	136,871	62,857	39,191	(97,680)	-71.4%	(23,666)	-37.7%
Mar	56,949	37,180	61,121	70,527	33,347	89.7%	9,406	15.4%
Apr	55,884	71,701	62,914	233,354	161,653	225.5%	170,440	270.9%
May	58,981	89,589	66,940	117,693	28,104	31.4%	50,753	75.8%
Jun	78,037	70,566	109,619	100,532	29,966	42.5%	(9,087)	-8.3%
Jul	86,656	62,726	78,165	64,643	1,917	3.1%	(13,522)	-17.3%
Aug	100,468	176,682	102,926	121,642	(55,040)	-31.2%	18,716	18.2%
Sep	112,318	177,112	86,616	51,690	(125,422)	-70.8%	(34,926)	-40.3%
Oct	168,457	190,511	154,527	110,674	(79,837)	-41.9%	(43,853)	-28.4%
Nov	148,441	55,369	80,479	61,142	5,773	10.4%	(19,337)	-24.0%
Dec	69,586	147,713	72,195	80,167	(67,546)	-45.7%	7,972	11.0%
Total Annual	\$ 1,005,902	\$ 1,266,292	\$ 1,033,302	\$ 1,138,728	\$ (127,564)	-10.1%	\$ 105,426	10.2%
5-Year Ave Change (2017 - 2021): 6.5%								



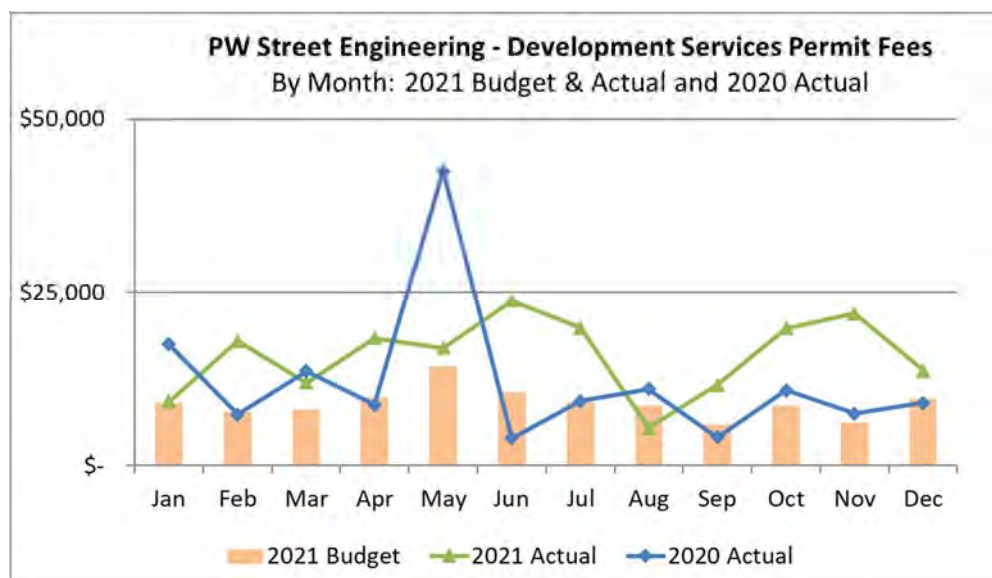
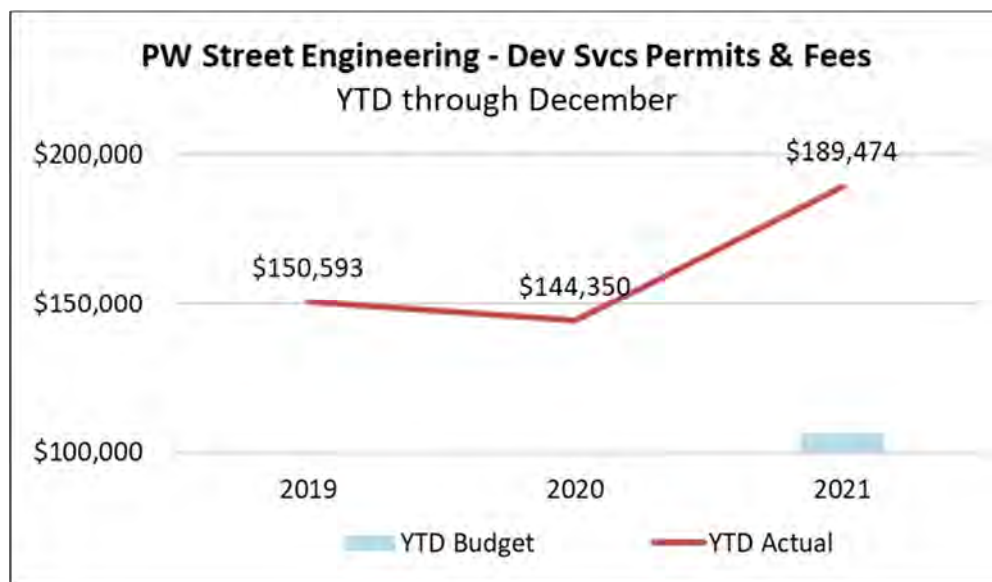
CED - Plan Review/Plan Check Fees								
Annual Totals								
Month	2019 Actual	2020 Actual	2021		Over / (Under)			
			Estimate	Actual	2021 Actual vs 2020 Actual		2021 Actual vs 2021 Budget	
					\$	%	\$	%
Jan	\$ 20,271	\$ 19,758	\$ 51,075	\$ 113,615	\$ 93,857	475.0%	\$ 62,540	122.4%
Feb	19,617	71,472	38,695	47,394	(24,078)	-33.7%	8,699	22.5%
Mar	65,985	43,523	43,663	57,098	13,575	31.2%	13,435	30.8%
Apr	46,362	40,794	45,539	82,668	41,874	102.6%	37,129	81.5%
May	37,242	62,631	36,694	41,850	(20,781)	-33.2%	5,156	14.1%
Jun	39,477	58,319	57,762	44,261	(14,058)	-24.1%	(13,501)	-23.4%
Jul	72,564	56,290	40,954	39,689	(16,601)	-29.5%	(1,265)	-3.1%
Aug	45,135	76,218	38,978	48,110	(28,108)	-36.9%	9,132	23.4%
Sep	38,033	67,124	31,615	25,868	(41,256)	-61.5%	(5,747)	-18.2%
Oct	53,300	101,986	54,600	43,315	(58,671)	-57.5%	(11,285)	-20.7%
Nov	54,348	34,565	30,773	29,548	(5,017)	-14.5%	(1,225)	-4.0%
Dec	111,166	177,955	111,050	43,632	(134,323)	-75.5%	(67,418)	-60.7%
Total Annual	\$ 603,499	\$ 810,635	\$ 581,398	\$ 617,048	\$ (193,587)	-23.9%	\$ 35,650	6.1%
5-Year Ave Change (2017 - 2021):		-1.3%						



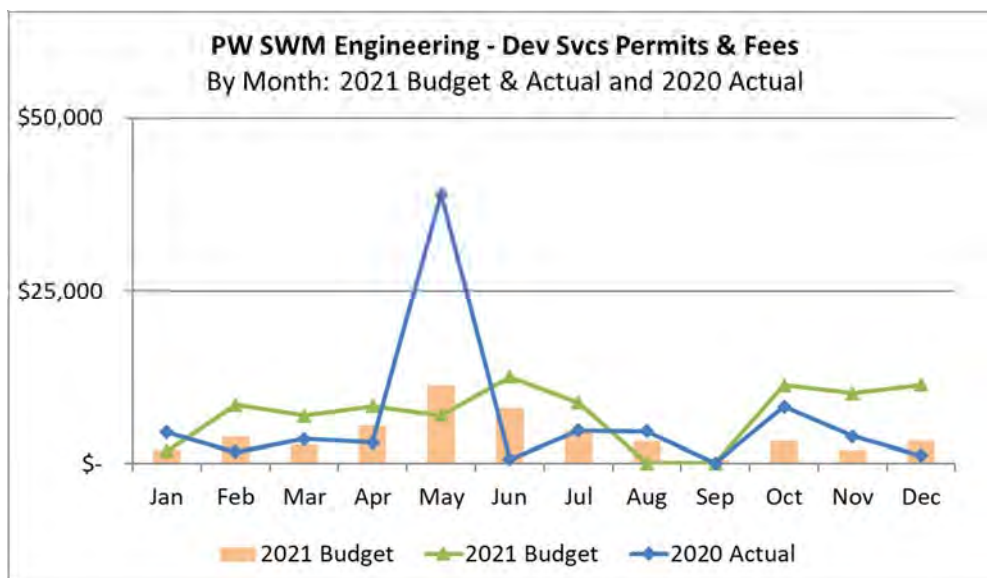
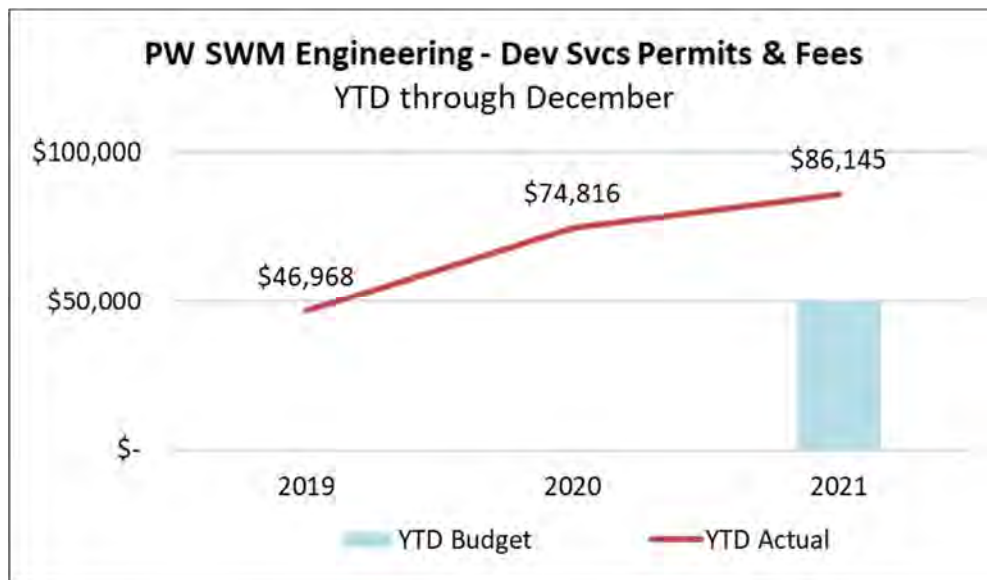
CED - Zoning/Development Fees								
Annual Totals								
Month	2019 Actual	2020 Actual	2021		Over / (Under)			
			Budget	Actual	2021 Actual vs 2020 Actual		2021 Actual vs 2021 Budget	
					\$	%	\$	%
Jan	\$ 14,630	\$ 12,112	\$ 15,515	\$ 11,960	\$ (152)	-1.3%	\$ (3,555)	-22.9%
Feb	15,961	29,024	15,437	8,472	(20,552)	-70.8%	(6,965)	-45.1%
Mar	7,370	7,118	8,479	11,295	4,177	58.7%	2,816	33.2%
Apr	14,446	13,770	11,214	21,462	7,692	55.9%	10,248	91.4%
May	11,801	15,459	10,019	31,379	15,920	103.0%	21,360	213.2%
Jun	15,710	5,611	10,786	6,769	1,158	20.6%	(4,017)	-37.2%
Jul	5,754	17,829	9,638	8,080	(9,749)	-54.7%	(1,558)	-16.2%
Aug	7,662	14,780	11,855	21,070	6,290	42.6%	9,215	77.7%
Sep	15,230	13,060	12,185	15,354	2,294	17.6%	3,169	26.0%
Oct	14,763	18,487	13,203	10,580	(7,907)	-42.8%	(2,623)	-19.9%
Nov	7,270	10,130	12,463	20,581	10,451	103.2%	8,118	65.1%
Dec	9,030	18,460	14,704	12,460	(6,000)	-32.5%	(2,244)	-15.3%
Total YTD	\$ 139,627	\$ 175,840	\$ 145,498	\$ 179,462	\$ 3,622	2.1%	\$ 33,964	23.3%
Total Annual	\$ 139,627	\$ 175,840	\$ 145,500	\$ 179,462	\$ 3,622	2.1%	\$ 33,962	23.3%
5-Year Ave Change (2017 - 2021):		6.8%						



PW Street Engineering - ROW Permits & Fees								
Annual Totals								
Month	2019 Actual	2020 Actual	2021		Over / (Under)			
			Budget	Actual	2021 Actual vs 2020 Actual		2021 Actual vs 2021 Budget	
					\$	%	\$	%
Jan	\$ 8,169	\$ 17,366	\$ 8,874	\$ 9,113	\$ (8,253)	-47.5%	\$ 239	2.7%
Feb	7,306	7,276	7,594	17,841	10,565	145.2%	10,247	134.9%
Mar	11,739	13,526	7,999	11,865	(1,661)	-12.3%	3,866	48.3%
Apr	14,288	8,679	9,657	18,289	9,610	110.7%	8,632	89.4%
May	14,805	42,492	14,237	16,846	(25,646)	-60.4%	2,609	18.3%
Jun	17,293	3,825	10,463	23,714	19,889	520.0%	13,251	126.6%
Jul	15,150	9,210	9,038	19,785	10,575	114.8%	10,747	118.9%
Aug	11,112	10,925	8,522	5,305	(5,620)	-51.4%	(3,217)	-37.8%
Sep	10,484	3,950	5,866	11,518	7,568	191.6%	5,652	96.3%
Oct	15,824	10,738	8,543	19,720	8,982	83.6%	11,177	130.8%
Nov	5,975	7,408	6,101	21,864	14,456	195.1%	15,763	258.4%
Dec	18,448	8,955	9,607	13,614	4,659	52.0%	4,007	41.7%
Total Annual	\$ 150,593	\$ 144,349	\$ 106,500	\$ 189,474	\$ 45,125	31.3%	\$ 82,974	77.9%
5-Year Ave Change (2017 - 2021): 8.3%								



PW SWM - Permits & Fees								
Annual Totals								
Month	2019 Actual	2020 Actual	2021		Over / (Under)			
			Budget	Actual	2021 Actual vs 2020 Actual		2021 Actual vs 2021 Budget	
					\$	%	\$	%
Jan	\$ 385	\$ 4,500	\$ 1,992	\$ 1,750	\$ (2,750)	-61.1%	\$ (242)	-12.2%
Feb	4,602	1,625	3,887	8,435	6,810	419.1%	4,548	117.0%
Mar	6,330	3,500	2,656	6,895	3,395	97.0%	4,239	159.6%
Apr	6,115	3,000	5,473	8,195	5,195	173.2%	2,722	49.7%
May	7,012	39,043	11,177	6,920	(32,123)	-82.3%	(4,257)	-38.1%
Jun	7,133	625	7,984	12,470	11,845	1895.2%	4,486	56.2%
Jul	4,500	4,750	4,809	8,745	3,995	84.1%	3,936	81.9%
Aug	3,615	4,625	3,280	-	-	-	-	-
Sep	1,275	-	466	-	-	-	-	-
Oct	4,250	8,138	3,208	11,270	3,132	38.5%	8,062	251.4%
Nov	625	3,885	1,905	10,120	6,235	160.5%	8,215	431.1%
Dec	1,126	1,125	3,166	11,345	10,220	908.4%	8,179	258.4%
Total Annual	\$ 46,968	\$ 74,815	\$ 50,000	\$ 86,145	\$ 11,330	15.1%	\$ 36,145	72.3%
5-Year Ave Change (2017 - 2021): 23.6%								



Cost Recovery – Development Services

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

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

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

Development Services Permits & Fees (Includes Community & Economic Development, Public Works Engineering & Surface Water Management)							
Annual Totals							
	2016 Annual Actual	2017 Annual Actual	2018 Annual Actual	2019 Annual Actual	2020 Annual Actual	2021 Annual Budget	2021 Annual Actual
Operating Revenues:							
Building Related Permits	696,696	860,776	1,390,775	1,005,902	1,266,291	1,033,302	1,138,728
Plan Review/Plan Check Fees	370,220	661,291	625,754	603,498	810,634	581,398	617,048
Other Zoning/Development Fees	105,660	134,106	188,137	139,627	175,840	145,500	179,462
Oversize Load Permits	5,126	6,851	6,636	4,591	3,370	3,000	9,778
ROW Permits	82,318	88,026	97,528	97,035	65,164	52,000	81,630
Site Development Permits	63,753	79,678	113,246	93,936	149,632	100,000	188,850
Other PWE Permits & Fees	50	2,754	2,620	2,000	1,000	1,500	3,641
Total Operating Revenue	\$1,323,823	\$1,833,482	\$ 2,424,696	\$ 1,946,589	\$ 2,471,931	\$ 1,916,700	\$ 2,219,137
Operating Expenditures:							
Current Planning	662,641	630,971	659,093	718,158	715,817	783,106	849,705
Long Range Planning	135,641	171,058	192,837	218,809	196,147	243,255	203,805
Building	909,265	1,014,891	1,035,962	1,146,618	1,135,909	1,307,579	1,186,925
Development Services	301,241	325,821	331,330	382,403	365,394	417,452	359,601
Total Operating Expenditures	\$2,008,788	\$2,142,741	\$ 2,219,222	\$ 2,465,988	\$ 2,413,267	\$ 2,751,392	\$ 2,600,036
General Fund Subsidy Amount	\$ 684,965	\$ 309,259	\$ (205,474)	\$ 519,399	\$ (58,664)	\$ 834,692	\$ 380,899
Recovery Ratio	66%	86%	109%	79%	102%	70%	85%
5-Year Average Actual Recovery: General Fund Subsidy (2017 - 2021) \$ 189,084 Recovery Ratio (2017 - 2021) 92%							

Note:

- Expenditures do not include indirect overhead cost allocation for finance, human resources, legal, legislative and executive functions.
- Public Works Development Services Permits includes associated revenues and expenditures accounted for in the SWM Fund; also includes 10% overhead cost.

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

Property Abatement

The Property Abatement portion of this fund accounts for projects that the City has identified and processed through the abatement program. All revenue and the rightful recovery of those project expenses, along with all revenues from fees, fines, and interest, and other rightful recoveries from those projects are deposited into the program for the purpose of funding additional abatement projects.

Property Abatement Year-to-date through December				
Operating Revenues & Expenditures	2019 Annual Actual	2020 Annual Actual	2021	
			Annual Budget	YTD Actual
Operating Revenue:				
Abatement Charges	\$ 138,739	\$ 59,134	\$ 77,000	\$ 93,741
Misc/Interest/Other	40,206	13,401	35,000	44,768
Total Operating Revenues	\$ 178,946	\$ 72,535	\$ 112,000	\$ 138,509
Operating Expenditures:				
Personnel Costs	46,364	31,419	48,000	49,737
Supplies	91	642	-	767
Professional Services	84,315	60,513	709,386	313,842
Other Services & Charges	1,704	360	-	840
Total Operating Expenditures	\$ 132,474	\$ 92,934	\$ 757,386	\$ 365,186
Net Program Income (Cost)	\$ 46,472	\$ (20,398)	\$ (645,386)	\$ (226,676)
Other Sources / (Uses)				
Transfer In From General Fund	60,000	60,000	35,000	35,000
Total Sources / (Uses)	\$ 60,000	\$ 60,000	\$ 35,000	\$ 35,000
Beginning Balance	\$ 464,313	\$ 570,784	\$ 610,386	\$ 610,387
Ending Balance	\$ 570,784	\$ 610,386	\$ -	\$ 418,709

Dangerous Building and Public Nuisances As of March 30, 2022							
	Owner's Name	Property Address	Year Built	Date Started	Abatement Order Date	Date Completed	Abatement/ Nuisance
1	Western State Hospital	5 separate houses (#44, 45, 46, 48 & 49)	Varies	9/1/2020	9/1/2020	3/1/2021	A
2	Vanzelia LLC	8413 Veterans Dr. SW, Lakewood 98498	1949	12/5/2019	NA	3/23/2021	A
3	Kenneth & Michelle Winters	8320 Mt. Tacoma Dr. SW, 98498 (Kens Tires)			NA	1/4/2021	A
4	Cedrona Park LLC	7116 146th St. SW, Lakewood 98439	1978	3/10/2021	NA	5/12/2021	A
5	Eun Taek Yi/ Bankers Ins. Co.	11618 Pacific Highway SW, Lakewood, 98499	1974	8/26/2020	9/29/2020	7/1/2021	N
6	John Fotheringham	15013 - 15015 Union Ave. SW, Lakewood, 98439		1/19/2021	NA	7/15/2021	A
7	Henry S. Stockman	11614 Military Rd. SW, Lakewood, 98498	1914	10/15/2018	NA	8/3/2021	N
8	Creskide Community Church	XXX I5Hwy N, Lakewood, WA 98499	NA	8/6/2020	3/2/2021	10/14/2021	N
9	EGU Washington	7127 150th St. SW, Lakewood, 98439		9/21/2020	10/30/2020	10/31/2021	A
10	Jonathan Chang	12632 Lincoln Ave. SW, Lakewood, 98499	1940	1/9/2020	8/21/2020	12/30/2021	N
11	Karwan Village LLC	2621 84th St. S. Lakewood, 98499	1967	1/9/2019	7/9/2019	In-process; bids received	A
12	WFC Lakewood Colonial LLC	9314-16 Bridgeport Way SW, Lakewood, 98499	1978	11/15/2018	7/16/2019	On hold; superior court	A
13	WFC Lakewood Colonial LLC	9320-30 Bridgeport Way SW, Lakewood, 98499	1965/78	11/15/2018	7/16/2019	On hold; superior court	A
14	National Retail Properties LP	6112 100th St. SW, Lakewood, 98499	1979	5/16/2019	7/17/2019	12/30/2021	A
15	Lisa Lafave	8602 Maple St. SW, Lakewood, 98498	1917	7/9/2017	12/5/2019	12/30/2021	A
16	Yong Sik & Soo Kyung Yun	8410 S Tacoma Way, Lakewood, 98499	1940	6/6/2019	10/21/2019	2/22/2022	A
17	Popsy LLC	8113 Sherwood Forest St. SW, Lakewood 98498	1961	7/31/2019	10/4/2019	12/22/2021	A
18	Kenneth & Donna Buster	7119 Foster St. SW, Lakewood, 98499	1927/1962	10/30/2019	2/6/2020	-	A
19	Bavid & Mishaela Trullinger	8604 Maple St. SW, Lakewood, 98498	1917	10/24/2019	12/5/2019	12/30/2021	A
20	Moon & Jung Kim	12314 Pacific Hwy SW, Lakewood, 98499	1971	4/9/2020	11/9/2020	-	A
21	Mitch Homes LLC/ Ladder Properties LLC	7407-7409 146th St. SW, Lakewood 98439	1908	1/28/2021	3/1/2021	-	A
22	Idella Whitfield	573 Lake Louise Dr. SW, Lakewood, 98498	1979	12/14/2020	4/15/2021	-	A
23	Zhao Xiu Fen & Jin Yang	12521 Addison St. SW, Lakewood 98439	1940	1/27/2021	5/6/2021	2/15/2022	A
24	Patsy Lininger	9704-9706 121st St. SW, Lakewood, 98498	1968	1/21/2021	2/17/2021	-	N
25	Dirk Mayberry	9616 Gravelly Lake Dr. SW, Lakewood, 98499	1955	11/1/2021	12/17/2021	On appeal before hearing examiner	A
26	Verna Cheatham	5501 116th St. SW, Lakewood, 98499	1974	12/14/2020	7/12/2021	-	A
27	5408SBLVD LLC	5408 Steilacoom Blvd. SW, Lakewood 98499	1927	11/1/2021		-	A
28	Dong H Shin & Sang J Han	3407 86th St. S., Lakewood, 98499	1934	5/11/2021	10/14/2021	-	A
29	UP Castle LLC	7301 150th St. SW, Lakewood, 98439	1923	5/11/2021	10/14/2021	12/16/2021	A
30	Benjamin M. Stockman	11206 Military Rd. SW, Lakewood, 98498	1942	7/29/2021		-	N
31	Brian Buckner	8808 Wildaire Rd. SW, Lakewood, 98498	1995	10/21/2021		-	A
32	Hye Cha Galvan	10408-10410 112th St. SW. Lakewood, 98498	1968	1/10/2022	NA	-	N
33	Larry E. & Carol E. Bell	9808 Lawndale Ave. SW, Lakewood, 98498	1963	1/21/2022	NA	1/28/2022	N
34	Bluestar Management Services LLC	9018 Lawndale Ave. SW, Lakewood, 98498	1940	3/16/2022		-	A
35	DCI Development Inc.	15225 Washington Blvd SW, Lakewood, 98439		3/16/2022	3/17/2022	-	A

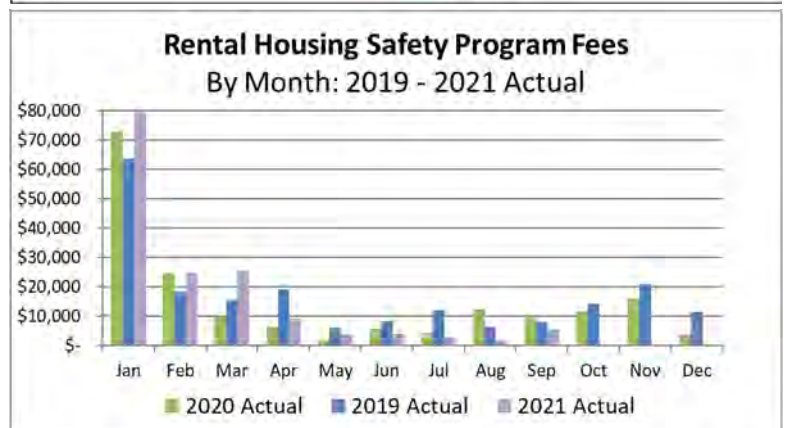
The symbol “-” means that the abatement/nuisance is in process, but action is delayed for a variety of reasons. Some of the delays are related to: the department's internal process of triaging projects; COVID; elderly property owners who may be working on the abatement/nuisance, however for financial reasons, need more time; legal disputes between business partners; family issues; probate; fire investigations; etc. A good rule of thumb is that about 20-percent of abatements/nuisances involve persons with mental health related issues.

Rental Housing Safety Program

On August 1, 2016, the Lakewood City Council approved Ordinance No. 644 creating a Rental Housing Safety Program (RHSP). The program requires all residential rental properties (apartments, single family homes, duplexes, etc.) within Lakewood city limits to be registered. The program is designed to ensure that all rental housing units comply with specific life and safety standards and are providing a safe place for tenants to live. As of October 4, 2017, all rental properties owners will be required to register their property with the City every year and have the property inspected once every five years.

Rental Housing Safety Program Year-to-date through December				
Operating Revenues & Expenditures	2019 Annual Actual	2020 Annual Actual	2021 Annual Budget	2021 YTD Actual
Operating Revenue:				
Registration Program Fees	\$ 205,307	\$ 179,398	\$ 175,300	\$ 162,967
Total Operating Revenues	\$ 205,307	\$ 179,398	\$ 175,300	\$ 162,967
Operating Expenditures:				
Personnel Costs	172,420	218,137	222,150	219,368
Supplies	738	687	-	823
Professional Services	487	222	-	370
Other Services & Charges	17	329	300	15
Internal Service Charges	26,179	44,345	77,850	17,836
Total Operating Expenditures	\$ 199,841	\$ 263,719	\$ 300,300	\$ 238,412
Net Program Income (Cost)	\$ 5,466	\$ (84,321)	\$ (125,000)	\$ (75,445)
Other Sources / (Uses)				
Transfer In From General Fund	25,000	25,000	\$ 149,287	149,287
Total Sources / (Uses)	\$ 25,000	\$ 25,000	\$ 149,287	\$ 149,287
Beginning Balance	\$ 4,568	\$ 35,034	\$ (24,287)	\$ (24,287)
Ending Balance	\$ 35,033	\$ (24,287)	\$ -	\$ 49,554

Rental Housing Safety Program Fees Annual Totals			
Month	2019	2020	2021
Jan	\$ 63,805	72,979	79,429
Feb	18,464	24,523	24,951
Mar	15,639	9,715	25,589
Apr	19,103	6,480	9,181
May	6,086	1,844	3,907
Jun	8,374	5,867	4,039
Jul	12,153	4,330	2,938
Aug	6,510	12,498	1,720
Sep	8,163	9,453	5,643
Oct	14,459	11,754	1,338
Nov	20,922	16,058	298
Dec	11,629	3,814	3,934
Annual Total	\$ 205,307	\$ 179,315	\$ 162,967
2021 Annual Estimate =			\$ 175,000
2021 % of Revenue Collected =			93%



1406 Affordable Housing Program

On March 2, 2020, the City Council approved Ordinance 731 relating to local sales and use tax, authorizing the maximum capacity of the tax authorized under the provisions of Substitute House Bill 1406 for affordable and supporting housing. The revenue to the City is a credit of the state's sales tax. With adoption of this ordinance, the City is able to impose the rate of 0.0073%. According to the Department of Revenue (DOR), the maximum amount the City may receive is \$98K per state fiscal year for twenty years totaling an estimated \$1.95M. The City notified DOR on March 13, 2020 and DOR began imposing the tax effective May 1, 2020. The City received its first full distribution amount in July 2020 with some funds trickling through in May and June due to early returns filed.

The direction from the Lakewood City Council is to use the funds in conjunction with the City's CDBG Major Home Repair Program, CDBG Major Home Repair and Sewer Loan Program, and HOME Housing Rehabilitation Loan Program given that there is a high demand for home repair and rehabilitation loans in the City.

CDBG is a federal entitlement program and provides annual grants on a formula basis to states, cities, and counties to provide decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons. The City processes on average six to eight CDBG housing repair programs annually.

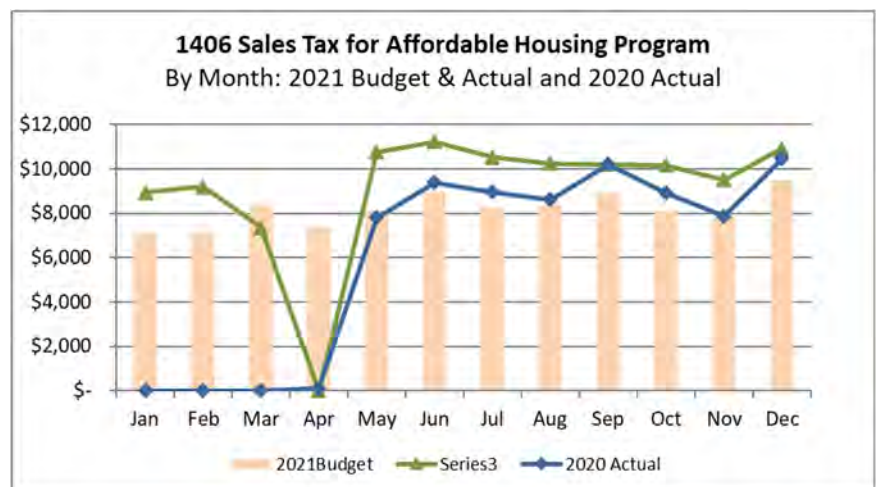
"1406" Affordable Housing Program Funds are reserved for persons and/or housing repairs not eligible under CDBG, those who fall just outside CDBG program guidelines but where some level of assistance may be required.

There are currently three "1406" projects in process as follows:

- 8509 Veterans Drive SW, repairs to garage, windows, doors, and siding, \$25,000;
- 9509 Kenwood Drive SW, fence repair, amount to be determined;
- 12522 Nyanza Road SW, major rehabilitation of residence due to tree damage, amount to be determined.

1406 Affordable Housing Program Year-to-date through December			
Operating Revenues & Expenditures	2020 Actual	2021	
		Annual Budget	YTD Actual
Operating Revenue:			
Sales & Use Tax	\$ 72,316	\$ 98,000	\$ 109,042
Total Operating Revenues	\$ 72,316	\$ 98,000	\$ 109,042
Operating Expenditures:			
Program Costs	-	170,315	-
Total Operating Expenditures	\$ -	\$ 170,315	\$ -
Net Program Income (Cost)	\$ 72,316	\$ (72,315)	\$ 109,042
Other Sources / (Uses)			
Transfer In From General Fund	-	-	-
Total Sources / (Uses)	\$ -	\$ -	\$ -
Beginning Balance	\$ -	\$ 72,316	\$ 72,316
Ending Balance	\$ 72,316	\$ -	\$ 181,358

1406 Affordable Housing Program Annual Totals			
Month	2020	2021	
		Budget	Actual
Jan	\$ -	\$ 7,140	8,941
Feb	-	7,084	9,198
Mar	-	8,371	7,349
Apr	107	7,402	-
May	7,811	8,105	10,758
Jun	9,379	8,962	11,237
Jul	8,959	8,270	10,527
Aug	8,618	8,355	10,243
Sep	10,203	8,877	10,211
Oct	8,924	8,113	10,153
Nov	7,860	7,839	9,524
Dec	10,456	9,482	10,901
Annual Total	\$ 72,316	\$ 98,000	\$ 109,042



Fund 190 Community Development Block Grant

Fund 190 CDBG is predominantly comprised of U.S. Department of Housing and Urban Development funds for Community Development Block Grant Entitlements (CDBG), HOME program funding through the Lakewood and Tacoma HOME Consortium and Section 108 Loan Guarantees. There is also a grant from the Nisqually Tribe for minor home repairs and West Pierce Fire & Rescue for emergency assistance for displaced residents.

Through the planning and citizen participation process CDBG and HOME spending priorities are set on an annual basis, to be broken out into funding projects for physical improvements, public service (not to exceed 15%), housing, economic development, and administration (not to exceed 20%).

CDBG:

CDBG Funds may be used to fund an array of projects and activities qualifying under any of four categories:

- (1) Physical/Infrastructure Improvements
- (2) Public Service
- (3) Housing
- (4) Economic Development

Investments made in various housing programs (Major Home Repair/Sewer Loan Program, Down Payment Assistance, and Multi-family Housing), and economic development activities (Microenterprise Loan Program) have created multiple Revolving Loan Funds (RLF) for each of the funded activities.

In addition to tracking the various CDBG grant allocation's revenue and expenditures in Fund 190 CDBG, notes receivable for Housing Program Loans are also tracked. These are revolving loans for Major Home Repair, Major Home Repair for Sewer and Down Payment Assistance for qualifying homebuyers.

CDBG Entitlement Funding History			
Program Year	Annual Allocation	Change Over Prior Year	
		\$	%
2021	573,352	\$ (22,563)	-3.8%
2020	595,915	\$ 32,791	5.8%
2019	563,124	1,893	0.3%
2018	561,231	76,865	15.9%
2017	484,366	17,316	3.7%
2016	467,050	(698)	-0.1%
2015	467,748	(4,004)	-0.8%
2014	471,752	(9,846)	-2.0%
2013	481,598	10,703	2.3%
2012	470,895	(106,895)	-18.5%
2011	577,790	(114,016)	-16.5%
2010	691,806	50,755	7.9%
2009	641,051	5,749	0.9%
2008	635,302	(24,966)	-3.8%
2007	660,268	(3,682)	-0.6%
2006	663,950	(77,700)	-10.5%
2005	741,650	(43,350)	-5.5%
2004	785,000	(21,000)	-2.6%
2003	806,000	(91,000)	-10.1%
2002	897,000	(46,000)	-4.9%
2001	943,000	30,000	3.3%
2000	913,000	n/a	n/a
Total	\$ 14,092,848		

The following tables provide a summary of loans and grants for Major Home and Sewer Repair Down Payment Assistance. These are zero interest loans with 20-year terms. Payments are revolving which dictates that the principal received is applied to current program expenditures before billing CDBG.

Major Home Repairs & Sewer and Down Payment Assistance Loans and Grants:

Major Home Repairs & Sewers (MHRS) / Down Payment Assistance (DPA)				
Loans and Grants				
<i>As of December 31, 2021</i>				
Program Year	MHRS		DPA	
	# of Projects	Original Amount	# of Projects	Original Amount
2021	8	\$ 368,988	-	\$ -
2020	4	\$ 99,994	-	\$ -
2019	6	\$ 158,982	-	\$ -
2018	9	\$ 181,300	-	\$ -
2017	4	\$ 72,323	-	\$ -
2016	6	\$ 129,356	-	\$ -
2015	1	\$ 37,144	-	\$ -
2014	5	\$ 72,979	1	\$ 3,365
2013	8	\$ 144,408	-	\$ -
2012	9	\$ 106,977	1	\$ 2,250
2011	8	\$ 170,407	-	\$ -
2010	13	\$ 256,287	2	\$ 8,619
2009	6	\$ 102,652	5	\$ 23,791
2008	3	\$ 37,224	4	\$ 19,379
2007	4	\$ 56,345	2	\$ 8,700
2006	6	\$ 67,556	1	\$ 7,000
2005	7	\$ 69,634	-	\$ -
2004	4	\$ 36,058	3	\$ 14,901
2003	8	\$ 49,136	8	\$ 35,336
2002	3	\$ 19,999	-	\$ -
2001	-	\$ -	11	\$ 51,621
2000	-	\$ -	1	\$ 5,000
Total	122	\$ 2,237,749	39	\$ 179,962

Major Home Repairs & Sewer Loans Detail:

Major Home Repair & Sewer Loans (MHRS)									
As of December 31, 2021									
Loan ID #	Original Loan / Grant Amount	Principal & Interest Paid / Other	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate	
Year 2002									
3 = Total # Loans/Grants									
0 = Total Outstanding	\$ 19,999	\$ 19,999	\$ -						
MHR-001	\$ 6,000	\$ 6,000	\$ -	9/23/2002		Paid Off		0.0%	
MHR-003	\$ 5,999	\$ 5,999	\$ -	2/24/2003		Paid Off		0.0%	
MHR-004	\$ 8,000	\$ 8,000	\$ -	5/5/2003		Paid Off		0.0%	
Year 2003									
8 = Total # Loans/Grants									
1 = Total Outstanding	\$ 49,137	\$ 41,181	\$ 7,956						
MHR-006	\$ 7,831	\$ 7,831	\$ -	7/23/2003		Paid Off		0.0%	
MHR-008	\$ 4,523	\$ 4,523	\$ -	9/8/2003	10/1/2023	Paid Off	9/8/2023	0.0%	
MHR-009	\$ 7,956	\$ -	\$ 7,956	9/16/2003	10/1/2023		9/10/2023	0.0%	
MHR-011	\$ 7,237	\$ 7,237	\$ -	10/21/2003		Paid Off		0.0%	
MHR-018	\$ 6,950	\$ 6,950	\$ -	1/28/2004		Paid Off		0.0%	
MHR-016	\$ 6,640	\$ 6,640	\$ -	3/2/2004	3/1/2024	Paid Off	2/25/2024	0.0%	
MHR-019	\$ 8,000	\$ 8,000	\$ -	5/12/2004		Paid Off		0.0%	
MHR-017	\$ -	\$ -	\$ -	5/21/2004		Written Off		0.0%	
Year 2004									
4 = Total # Loans/Grants									
0 = Total Outstanding	\$ 36,058	\$ 36,058	\$ -						
MHR-020	\$ 12,554	\$ 12,554	\$ -	9/15/2004		Paid Off		0.0%	
MHR-030	\$ 7,504	\$ 7,504	\$ -	9/23/2004		Paid Off		0.0%	
MHR-029	\$ 8,000	\$ 8,000	\$ -	11/1/2004		Written Off		0.0%	
MHR-024	\$ 8,000	\$ 8,000	\$ -	12/3/2004		Paid Off		0.0%	
Year 2005									
7 = Total # Loans/Grants									
2 = Total Outstanding	\$ 69,634	\$ 49,989	\$ 19,645						
MHR-038	\$ 7,064	\$ 7,064	\$ -	8/29/2005		Paid Off		0.0%	
MHR-031	\$ 9,235	\$ 1,590	\$ 7,645	9/1/2005	4/1/2016		3/1/2026	0.0%	
MHR-032	\$ 7,302	\$ 7,302	\$ -	9/2/2005		Paid Off		0.0%	
MHR-034	\$ 7,993	\$ 7,993	\$ -	10/19/2005		Paid Off		0.0%	
MHR-036	\$ 15,840	\$ 15,840	\$ -	12/15/2005		Paid Off		0.0%	
MHR-040	\$ 10,200	\$ 10,200	\$ -	4/11/2006		Paid Off		0.0%	
MHR-047	\$ 12,000	\$ -	\$ 12,000	6/7/2006	6/1/2026		6/1/2026	0.0%	
Year 2006									
6 = Total # Loans/Grants									
2 = Total Outstanding	\$ 67,556	\$ 48,942	\$ 18,614						
MHR-046	\$ 9,697	\$ 9,697	\$ -	7/26/2006		Paid Off		0.0%	
MHR-052	\$ 11,927	\$ 11,927	\$ -	11/14/2006	12/1/2026	Paid Off	11/8/2026	0.0%	
MHR-053	\$ 11,858	\$ 11,858	\$ -	12/20/2006		Paid Off		0.0%	
MHR-055	\$ 10,126	\$ 3,500	\$ 6,626	1/3/2007	1/1/2027		12/27/2026	0.0%	
MHR-056	\$ 11,960	\$ 11,960	\$ -	5/22/2007		Paid Off		0.0%	
MHR-054	\$ 11,988	\$ -	\$ 11,988	4/25/2007	5/1/2027		4/19/2027	0.0%	
Year 2007									
4 = Total # Loans/Grants									
2 = Total Outstanding	\$ 56,346	\$ 29,179	\$ 27,167						
MHR-061	\$ 11,777	\$ -	\$ 11,777	11/8/2007	12/1/2027		11/2/2027	0.0%	
MHR-062	\$ 18,390	\$ 3,000	\$ 15,390	11/20/2007	12/1/2027		11/14/2027	0.0%	
MHR-063	\$ 19,291	\$ 19,291	\$ -	11/20/2007		Paid Off		0.0%	
MHR-064	\$ 6,888	\$ 6,888	\$ -	2/4/2008		Paid Off		0.0%	

Major Home Repair & Sewer Loans (MHRs) - continued

As of December 31, 2021

Loan ID #	Original Loan / Grant Amount	Total Principal & Interest Paid / Other	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate
Year 2008								
3 = Total # Loans/Grants								
1 = Total Outstanding	\$ 37,224	\$ 25,325	\$ 11,899					
MHR-066	\$ 11,899	\$ -	\$ 11,899	8/21/2008	9/1/2028		8/15/2028	0.0%
MHR-069	\$ 11,980	\$ 11,980	\$ -	12/29/2008		Written Off		0.0%
MHR-070	\$ 13,345	\$ 13,345	\$ -	2/12/2009		Paid Off		0.0%
Year 2009								
6 = Total # Loans/Grants								
2 = Total Outstanding	\$ 102,653	\$ 82,096	\$ 20,557					
MHR-075	\$ 14,397	\$ 14,397	\$ -	9/21/2009	9/1/2013	Paid Off	9/1/2016	0.0%
MHR-077	\$ 12,597	\$ 3,527	\$ 9,070	11/13/2009	12/1/2013		11/1/2016	0.0%
MHR-079	\$ 23,168	\$ 23,168	\$ -	11/4/2009		Paid Off		0.0%
MHR-073	\$ 14,137	\$ 2,650	\$ 11,487	12/23/2009	6/1/2013		12/1/2017	0.0%
MHR-080	\$ 13,164	\$ 13,164	\$ -	4/16/2010		Paid Off		0.0%
MHR-082	\$ 25,190	\$ 25,190	\$ -	5/28/2010	6/1/2030	Paid Off	6/1/2030	0.0%
Year 2010								
13 = Total # Loans/Grants								
6 = Total Outstanding	\$ 256,287	\$ 161,635	\$ 94,652					
MHR-076	\$ 25,110	\$ -	\$ 25,110	7/2/2010	7/1/2030		6/25/2013	0.0%
MHR-087	\$ 19,930	\$ 4,260	\$ 15,670	9/30/2010	9/1/2030		9/23/2030	0.0%
MHR-088	\$ 21,124	\$ -	\$ 21,124	9/30/2010	10/1/2030		9/24/2030	0.0%
MHR-083	\$ 26,232	\$ 26,232	\$ -	10/8/2010		Paid Off		0.0%
MHR-089	\$ 3,474	\$ -	\$ 3,474	10/29/2010	11/1/2030		10/22/2030	0.0%
MHR-086	\$ 21,778	\$ 21,778	\$ -	11/29/2010		Paid Off		0.0%
MHR-093	\$ 24,390	\$ 24,390	\$ -	2/28/2011	6/1/2016	Paid Off	2/18/2031	0.0%
MHR-092 (Grant)	\$ 12,100	\$ 12,100	\$ -	2/28/2011			n/a	n/a
MHR-090	\$ 16,770	\$ 16,770	\$ -	3/14/2011	4/1/2031	Paid Off	3/8/2031	0.0%
MHR-094	\$ 25,020	\$ 25,020	\$ -	4/4/2011	4/1/2031	Paid Off	3/29/2031	0.0%
MHR-085	\$ 22,449	\$ 9,300	\$ 13,149	5/14/2014	7/1/2014		7/1/2029	0.0%
MHR-096 (Grant)	\$ 11,120	\$ 11,120	\$ -	4/21/2011			n/a	n/a
MHR-095	\$ 26,790	\$ 10,665	\$ 16,125	6/28/2011	4/1/2015		4/1/2031	0.0%
Year 2011								
8 = Total # Loans/Grants								
3 = Total Outstanding	\$ 170,407	\$ 111,146	\$ 59,261					
MHR-098	\$ 22,293	\$ -	\$ 22,293	7/21/2011	8/1/2031		7/13/2031	0.0%
MHR-100	\$ 18,858	\$ 18,858	\$ -	9/20/2011	6/1/2017	Paid Off	9/14/2016	0.0%
MHR-101	\$ 26,182	\$ 26,182	\$ -	11/9/2011	12/1/2031	Paid Off	11/2/2016	0.0%
MHR-102	\$ 6,386	\$ 6,386	\$ -	12/19/2011		Paid Off		0.0%
MHR-099	\$ 19,414	\$ -	\$ 19,414	12/30/2011	1/1/2031		12/21/2031	0.0%
MHR-107	\$ 27,300	\$ 27,300	\$ -	1/10/2012		Short Sale		0.0%
MHR-103	\$ 24,974	\$ 7,420	\$ 17,554	1/11/2012	8/1/2017		1/5/2017	0.0%
MHR-105/to MHR-162	\$ 25,000	\$ 25,000	\$ -	5/14/2012	6/1/2022	Sub-Ordinate	5/8/2017	0.0%
Year 2012								
9 = Total # Loans/Grants								
5 = Outstanding Loans	\$ 106,977	\$ 27,714	\$ 79,263					
MHR-106	\$ 28,913	\$ -	\$ 28,913	8/28/2012	9/1/2022		8/21/2022	0.0%
MHR-112	\$ 12,230	\$ -	\$ 12,230	2/27/2013	3/1/2033		2/20/2033	0.0%
MHR-113	\$ 17,850	\$ -	\$ 17,850	12/8/2012	12/1/2032		12/4/2032	0.0%
MHR-114 (Grant)	\$ 1,696	\$ 1,696	\$ -	7/18/2012			n/a	n/a
MHR-117	\$ 10,174	\$ 10,174	\$ -	6/17/2013		Paid Off		0.0%
MHRS-01	\$ 7,150	\$ 7,150	\$ -	9/27/2012		Paid Off		0.0%
MHRS-05	\$ 10,022	\$ -	\$ 10,022	9/18/2012	10/1/2032		9/11/2032	0.0%
MHRS-06	\$ 10,248	\$ -	\$ 10,248	9/27/2012	12/1/2017		9/20/2017	0.0%
MHRS-07	\$ 8,694	\$ 8,694	\$ -	9/11/2012	12/1/2017		9/5/2017	0.0%

Major Home Repair & Sewer Loans (MHRs) - continued

As of December 31, 2021

Loan ID #	Original Loan / Grant Amount	Total Principal & Interest Paid / Other	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate
Year 2013								
8 = Total # Loans/Grants								
3 = Total Outstanding	\$ 144,408	\$ 87,126	\$ 57,282					
MHR-118	\$ 27,921	\$ 27,921	\$ -	10/16/2013	10/10/2018	Paid Off	10/10/2018	0.0%
MHR-119	\$ 11,969	\$ 11,969	\$ -	7/1/2013		Paid Off		0.0%
MHR-120	\$ 15,100	\$ 15,100	\$ -	11/22/2013	1/1/2014	Paid Off	12/1/2033	0.0%
MHR-121 (Grant)	\$ 8,457	\$ 8,457	\$ -	9/6/2013			n/a	n/a
MHR-122 (Grant)	\$ 12,597	\$ 12,597	\$ -	10/3/2013			n/a	n/a
MHR-123	\$ 24,938	\$ 4,638	\$ 20,300	3/6/2014	5/1/2014		5/1/2034	0.0%
MHR-124	\$ 31,238	\$ 6,444	\$ 24,794	4/14/2014	8/1/2014		8/1/2034	0.0%
MHR-091	\$ 12,188	\$ -	\$ 12,188	1/23/2014	8/17/2034		8/17/2015	0.0%
Year 2014								
5 = Total # Loans/Grants								
1 = Total Outstanding	\$ 72,979	\$ 62,648	\$ 10,331					
MHR-126	\$ 11,140	\$ 11,140	\$ -	9/22/2014	12/1/2014	Paid Off	1/12/2034	0.0%
MHR-127	\$ 12,558	\$ 12,558	\$ -	2/5/2015		Paid Off		0.0%
MHR-128	\$ 14,014	\$ 3,683	\$ 10,331	1/14/2015	4/1/2015		3/1/2035	0.0%
MHR-129	\$ 24,497	\$ 24,497	\$ -	12/30/2014	3/1/2015	Paid Off	3/1/2035	0.0%
MHR-04	\$ 10,770	\$ 10,770	\$ -	1/29/2015	4/1/2015	Paid Off	4/1/2035	0.0%
Year 2015								
1 = Total # Loans/Grants								
1 = Outstanding Loans	\$ 37,144	\$ 7,662	\$ 29,482					
MHR-132	\$ 37,144	\$ 7,662	\$ 29,482	12/22/2015	2/1/2016		1/1/2036	0.0%
Year 2016								
6 = Total # Loans/Grants								
3 = Total Outstanding	\$ 129,356	\$ 81,283	\$ 48,073					
MHR-133	\$ 25,000	\$ 25,000	\$ -	8/16/2016	8/1/2036	Paid Off	7/1/2036	0.0%
MHR-135	\$ 28,303	\$ 4,688	\$ 23,615	12/9/2016	2/1/2017		1/1/2037	0.0%
MHR-136	\$ 10,702	\$ 10,702	\$ -	12/5/2016	1/1/2037	Paid Off	1/1/2037	0.0%
MHR-09	\$ 12,724	\$ 3,132	\$ 9,592	12/19/2016	2/1/2017		1/1/2037	0.0%
MHR-10	\$ 37,761	\$ 37,761	\$ -	12/19/2016	2/1/2017	Paid Off	1/1/2037	0.0%
MHR-138	\$ 14,866	\$ -	\$ 14,866	1/20/2017	12/1/2037		12/31/2037	0.0%
Year 2017								
4 = Total # Loans/Grants								
2 = Total Outstanding	\$ 72,322	\$ 41,672	\$ 30,650					
MHR-08	\$ 8,243	\$ -	\$ 8,243	6/15/2017	6/1/2037		6/1/2037	0.0%
MHR-11	\$ 23,289	\$ 23,289	\$ -	6/19/2017	8/1/2017	Paid Off	7/1/2037	0.0%
MHR-137	\$ 28,225	\$ 5,818	\$ 22,407	11/15/2017	12/1/2037		11/1/2037	0.0%
MHR-145	\$ 12,565	\$ 12,565	\$ -	11/16/2017	1/1/2037	Paid Off		0.0%
Year 2018								
9 = Total # Loans/Grants								
7 = Total Outstanding	\$ 181,300	\$ 30,080	\$ 151,220					
MHR-140	\$ 14,779	\$ 14,779	\$ -	1/29/2018	1/1/2038	Paid Off	1/29/2038	0.0%
MHR-142	\$ 9,405	\$ -	\$ 9,405	1/29/2018	1/1/2038		1/29/2038	0.0%
MHR-146	\$ 23,625	\$ -	\$ 23,625	2/16/2018	2/1/2038		2/16/2038	0.0%
MHR-149	\$ 5,201	\$ -	\$ 5,201	2/6/2018	2/1/2038		2/1/2038	0.0%
MHR-150	\$ 5,201	\$ -	\$ 5,201	1/11/2018	1/1/2038		1/11/2038	1.0%
MHR-151	\$ 12,686	\$ 12,686	\$ -	2/16/2018	3/1/2018	Paid Off	3/1/2038	1.0%
MHR-147	\$ 15,000	\$ 1,715	\$ 13,285	7/28/2018	7/1/2038		7/28/2038	0.0%
MHR-154	\$ 70,203	\$ 900	\$ 69,303	11/29/2018	11/1/2038		11/29/2038	0.0%
MHR-162/MHR-105	\$ 25,200	\$ -	\$ 25,200	12/6/2018	12/1/2038		12/6/2038	0.0%

Major Home Repair & Sewer Loans (MHRs) - continued

As of December 31, 2021

Loan ID #	Original Loan / Grant Amount	Total Principal & Interest Paid / Other	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate
Year 2019								
6 = Total # Loans/Grants								
5 = Total Outstanding	\$ 158,982	\$ 41,247	\$ 117,735					
MHR-155	\$ 22,442	\$ 3,008	\$ 19,434	2/28/2019	6/1/2019		5/1/2039	1.0%
MHR-158	\$ 44,800	\$ 386	\$ 44,414	5/15/2019	8/1/2019		6/1/2039	1.0%
MHR-160	\$ 36,736	\$ 36,736	\$ -	4/26/2019	6/1/2019	Paid Off	5/1/2039	1.0%
MHR-161	\$ 33,595	\$ 633	\$ 32,962	5/8/2019	6/30/2019		6/1/2039	1.0%
MHR-164	\$ 12,215	\$ -	\$ 12,215	2/13/2020	1/1/2039		1/1/2039	1.0%
MHR-165	\$ 9,194	\$ 484	\$ 8,710	8/1/2019	8/1/2019		7/1/2039	1.0%
Year 2020								
4 = Total # Loans/Grants								
4 = Total Outstanding	\$ 99,994	\$ 1,243	\$ 98,751					
MHR-163	\$ 23,791	\$ 1,243	\$ 22,548	3/12/2020	3/1/2040		3/1/2040	1.0%
MHR-168	\$ 30,500	\$ -	\$ 30,500	2/6/2020	2/1/2040		2/1/2040	0.0%
MHR-173	\$ 3,440	\$ -	\$ 3,440	5/26/2020	5/26/2040		5/26/2040	0.0%
MHR-177	\$ 42,263	\$ -	\$ 42,263	11/20/2020	11/1/2040		11/1/2040	1.0%
Year 2021								
8 = Total # Loans/Grants								
8 = Total Outstanding	\$ 368,988	\$ 514	\$ 368,474					
MHR-170	\$ 75,000	\$ -	\$ 75,000	5/12/2021	5/1/2041		5/1/2041	0.0%
MHR-172	\$ 46,652	\$ -	\$ 46,652	3/8/2021	3/1/2041		3/1/2041	0.0%
MHR-175	\$ 12,336	\$ 474	\$ 11,862	1/14/2021	1/1/2041		1/1/2041	1.0%
MHR-178	\$ 17,000	\$ -	\$ 17,000	3/8/2021	3/1/2041		3/1/2041	0.0%
MHR-180	\$ 30,000	\$ -	\$ 30,000	3/8/2021	3/1/2041		3/1/2041	0.0%
MHR-181	\$ 60,000	\$ 40	\$ 59,960	9/7/2021	9/1/2041		9/1/2041	0.0%
MHR-183	\$ 48,000	\$ -	\$ 48,000	9/7/2021	9/1/2041		9/1/2041	0.0%
MHR-184	\$ 80,000	\$ -	\$ 80,000	9/3/2021	9/1/2041		9/1/2041	0.0%
Life-to-Date Total								
122 = Total # Loans/Grants								
58 = Total Outstanding	\$ 2,237,751	\$ 986,739	\$ 1,251,012					

Down Payment Assistance Loans & Grants Detail:

Down Payment Assistance - Loans & Grants									
As of December 31, 2021									
Loan ID #	Original Loan/Grant Amount	Principal Payments & Other	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate	
Year 2000									
1 = Total # Loans/Grants									
0 = Total Outstanding	\$ 5,000	\$ 5,000	\$ -						
DPA-001	\$ 5,000	\$ 5,000	\$ -	12/5/2001		Paid Off		0.0%	
Year 2001									
11 = Total # Loans/Grants									
0 = Total Outstanding	\$ 51,622	\$ 51,442	\$ -						
DPA-002	\$ 5,000	\$ 5,000	\$ -	7/2/2001		Paid Off		0.0%	
DPA-004	\$ 3,366	\$ 3,366	\$ -	8/28/2001		Paid Off		0.0%	
DPA-005	\$ 5,000	\$ 5,000	\$ -	9/4/2001		Paid Off		0.0%	
DPA-006	\$ 5,000	\$ 5,000	\$ -	9/20/2001		Paid Off		0.0%	
DPA-007	\$ 5,000	\$ 5,000	\$ -	9/21/2001		Written Off		0.0%	
DPA-008	\$ 4,425	\$ 4,425	\$ -	10/18/2001		Paid Off		0.0%	
DPA-009	\$ 3,973	\$ 3,973	\$ -	12/5/2001		Paid Off		0.0%	
DPA-012	\$ 5,000	\$ 5,000	\$ -	1/25/2002		Paid Off		0.0%	
DPA-011	\$ 5,000	\$ 5,000	\$ -	1/31/2002		Paid Off		0.0%	
DPA-013	\$ 4,778	\$ 4,778	\$ -	2/28/2002		Paid Off		0.0%	
DPA-014	\$ 5,080	\$ 4,900	\$ -	3/21/2002		Paid Off	2/1/2022	0.0%	
Year 2003									
8 = Total # Loans/Grants									
0 = Total Outstanding	\$ 35,336	\$ 35,336	\$ -						
DPA-015	\$ 5,000	\$ 5,000	\$ -	8/1/2003		Paid Off		0.0%	
DPA-016	\$ 2,167	\$ 2,167	\$ -	8/20/2003		Paid Off		0.0%	
DPA-017 (Grant)	\$ 5,000	\$ 5,000	n/a	12/3/2003			n/a	n/a	
DPA-018 (Grant)	\$ 5,000	\$ 5,000	n/a	1/22/2004			n/a	n/a	
DPA-020 (Grant)	\$ 3,169	\$ 3,169	n/a	2/17/2004			n/a	n/a	
DPA-022 (Grant)	\$ 5,000	\$ 5,000	n/a	4/22/2004			n/a	n/a	
DPA-021 (Grant)	\$ 5,000	\$ 5,000	n/a	4/29/2004			n/a	n/a	
DPA-023 (Grant)	\$ 5,000	\$ 5,000	n/a	6/30/2004			n/a	n/a	
Year 2004									
3 = Total # Loans/Grants									
0 = Total Outstanding	\$ 14,901	\$ 14,901	\$ -						
DPA-024	\$ 5,000	\$ 5,000	\$ -	9/2/2004		Paid Off		0.0%	
DPA-025	\$ 4,901	\$ 4,901	\$ -	9/28/2004		Paid Off		0.0%	
DPA-026	\$ 5,000	\$ 5,000	\$ -	5/2/2005		Paid Off		0.0%	
Year 2006									
1 = Total # Loans/Grants									
1 = Total Outstanding	\$ 7,000	\$ 936	\$ 6,064						
DPA-027	\$ 7,000	\$ 936	\$ 6,064	7/26/2006	7/17/2026		7/17/2026	0.0%	
Year 2007									
2 = Total # Loans/Grants									
1 = Total Outstanding	\$ 8,700	\$ 3,500	\$ 5,200						
DPA-029	\$ 5,200	\$ -	\$ 5,200	2/28/2008	2/27/2028		2/27/2028	0.0%	
DPA-030	\$ 3,500	\$ 3,500	\$ -			Written Off		0.0%	
Year 2008									
4 = Total # Loans/Grants									
0 = Total Outstanding	\$ 19,379	\$ 19,379	\$ -						
DPA-032	\$ 6,959	\$ 6,959	\$ -	11/21/2008		Written Off		0.0%	
DPA-033	\$ 2,550	\$ 2,550	\$ -	12/22/2008	2/18/2028	Paid Off	12/18/2028	0.0%	
DPA-034	\$ 6,995	\$ 6,995	\$ -	Short Sale		Written Off		0.0%	
DPA-035	\$ 2,875	\$ 2,875	\$ -	5/11/2009	4/27/2029	Paid Off	4/27/2029	0.0%	

Down Payment Assistance - Loans & Grants (continued)

As of December 31, 2021

Loan ID #	Original Loan/Grant Amount	Principal Payments & Other	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate
Year 2009								
5 = Total # Loans/Grants								
1 = Total Outstanding	\$ 23,791	\$ 16,791	\$ 7,000					
DPA-041	\$ 7,000	\$ 7,000	\$ -	9/30/2009		Paid Off		0.0%
DPA-042	\$ 4,410	\$ 4,410	\$ -	10/9/2009	10/7/2029	Paid Off	10/7/2029	0.0%
DPA-044	\$ 2,091	\$ 2,091	\$ -	11/30/2009		Paid Off		0.0%
DPA-046	\$ 7,000	\$ -	\$ 7,000	5/12/2010	5/5/2030		5/5/2030	0.0%
DPA-055	\$ 3,290	\$ 3,290	\$ -	6/18/2010		Paid Off		0.0%
Year 2010								
2 = Total # Loans/Grants								
1 = Total Outstanding	\$ 8,619	\$ 7,000	\$ 1,619					
DPA-048	\$ 1,619	\$ -	\$ 1,619	11/18/2010	10/29/2030		10/29/2030	0.0%
DPA-049	\$ 7,000	\$ 7,000	\$ -	5/25/2011	5/16/2031	Paid Off	5/16/2031	0.0%
Year 2012								
1 = Total # Loans/Grants								
1 = Total Outstanding	\$ 2,250	\$ -	\$ 2,250					
DPA-050	\$ 2,250	\$ -	\$ 2,250	10/24/2012	10/16/2032		10/16/2032	0.0%
Year 2014								
1 = Total # Loans/Grants								
0 = Total Outstanding	\$ 3,364	\$ 3,364	\$ -					
DPA-051	\$ 3,364	\$ 3,364	\$ -	9/30/2014		Paid Off		0.0%
Life-to-Date Total								
39 = Total # Loans/Grant								
5 = Total Outstanding	\$ 179,962	\$ 157,649	\$ 22,133					

CDBG Loan Detail:

The City of Lakewood note receivable from Living Access Support Alliance (LASA) of \$250,000 is for partial funding of the Client Services Center project. This is a 20 year deferred loan at zero interest.

CDBG Entitlement Loan - Living Access Support Alliance Loan (LASA)

As of December 31, 2021

Loan ID #	Original Loan/Grant Amount	Total Principal Paid	Loans Receivable	Closing Date	First Payment Date	Maturity Date	Interest Rate
2013-01	\$ 250,000	\$ -	\$ 250,000	6/2/2014	7/23/2023	6/2/2034	0.0%
Life-to-Date Total							
1 = Total # Loans							
1 = Outstanding	\$ 250,000	\$ -	\$ 250,000				

HOME:

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

The HOME program is funded annually through the Lakewood and Tacoma HOME Consortium. The Consortium reimburses expenditures for the City of Lakewood's projects/programs, which include Housing Rehabilitation, Affordable Housing, and Home Down Payment Loans, to the City of Lakewood. The notes on these loans are held and tracked by the Lakewood and Tacoma HOME Consortium in Tacoma, and are not accounted for in Fund 190 CDBG.

HOME Housing Rehabilitation Loans As of December 31, 2021		
Program Year	# of Projects	Original Amount
2021	-	\$ -
2020	-	\$ -
2019	-	\$ -
2018	1	\$ 82,718
2017	1	\$ 37,432
2016	1	\$ 74,611
2015	2	\$ 88,697
2014	-	\$ -
2013	1	\$ 36,258
2012	4	\$ 201,175
2011	2	\$ 131,300
2010	3	\$ 178,130
2009	6	\$ 412,750
2008	7	\$ 289,765
2007	3	\$ 179,546
2006	7	\$ 379,452
2005	7	\$ 286,313
2004	10	\$ 390,697
2003	11	\$ 363,099
2002	5	\$ 155,471
2001	3	\$ 126,899
2000	1	\$ 40,000
Total	75	\$ 3,454,313

HOME Housing Rehabilitation Loan Detail:

HOME Housing Rehabilitation Loans										
As of December 31, 2021										
Loan ID #	Original Loan Amount	Loan Reduction	Net Loan Amount	Principal Paid & Write Offs	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate
Year 2000										
1 = Total # Loans	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ -					
LHR-001	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ -	9/23/2002		Paid Off		0.0%
Year 2001										
3 = Total # Loans	\$ 126,899	\$ -	\$ 126,899	\$ 126,899	\$ -					
LHR-002	\$ 49,979	\$ -	\$ 49,979	\$ 49,979	\$ -	7/23/2003		Paid Off		0.0%
LHR-004	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ -	9/8/2003		Paid Off		0.0%
LHR-005	\$ 36,920	\$ -	\$ 36,920	\$ 36,920	\$ -	9/16/2003		Paid Off		0.0%
Year 2002										
5 = Total # Loans	\$ 155,471	\$ 361	\$ 155,110	\$ 139,663	\$ 15,447					
LHR-003	\$ 39,028	\$ -	\$ 39,028	\$ 39,028	\$ -	9/15/2004		Paid Off		0.0%
LHR-006	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -	7/22/2002		Paid Off		0.0%
LHR-007	\$ 30,735	\$ -	\$ 30,735	\$ 30,735	\$ -	9/23/2004		Paid Off		0.0%
LHR-008	\$ 15,808	\$ 361	\$ 15,447	\$ -	\$ 15,447	2/28/2003	2/1/2023		2/28/2023	0.0%
LHR-011	\$ 19,900	\$ -	\$ 19,900	\$ 19,900	\$ -	12/3/2004		Paid Off		0.0%
Year 2003										
11 = Total # Loans	\$ 363,099	\$ 6,806	\$ 356,293	\$ 222,299	\$ 133,994					
LHR-009	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	7/31/2003	4/1/2023		8/23/2025	0.0%
LHR-013	\$ 35,328	\$ -	\$ 35,328	\$ 35,328	\$ -	9/1/2005		Paid Off		0.0%
LHR-020	\$ 18,744	\$ -	\$ 18,744	\$ 15,608	\$ 3,136	11/13/2003	11/1/2023		11/13/2023	0.0%
LHR-012	\$ 68,321	\$ -	\$ 68,321	\$ 68,321	\$ -	10/19/2005		Paid Off		0.0%
LHR-019	\$ 23,344	\$ 2,100	\$ 21,244	\$ -	\$ 21,244	12/18/2003	12/18/2023		12/18/2023	0.0%
LHR-016	\$ 42,304	\$ -	\$ 42,304	\$ 42,304	\$ -	4/11/2006		Paid Off		0.0%
LHR-012B	\$ 23,145	\$ -	\$ 23,145	\$ 23,145	\$ -	5/14/2004		Paid Off		0.0%
LHR-026	\$ 28,760	\$ 4,702	\$ 24,058	\$ -	\$ 24,058	5/4/2004	5/1/2024		5/4/2024	0.0%
LHR-032	\$ 13,473	\$ -	\$ 13,473	\$ 13,473	\$ -	6/21/2004		Paid Off		0.0%
LHR-014	\$ 45,560	\$ 4	\$ 45,556	\$ -	\$ 45,556	6/1/2024	6/1/2024			0.0%
LHR-022	\$ 24,120	\$ -	\$ 24,120	\$ 24,120	\$ -	6/7/2006		Paid Off		0.0%
Year 2004										
10 = Total # Loans	\$ 390,697	\$ 1,849	\$ 388,848	\$ 287,690	\$ 101,158					
LHR-021	\$ 34,100	\$ 111	\$ 33,989	\$ -	\$ 33,989	7/28/2004	7/1/2024		7/28/2024	0.0%
LHR-018/099X	\$ 44,153	\$ -	\$ 44,153	\$ 44,153	\$ -	11/14/2006		Paid Off		0.0%
LHR-031	\$ 13,072	\$ -	\$ 13,072	\$ 13,072	\$ -	12/20/2006		Paid Off		0.0%
LHR-025R	\$ 54,015	\$ 918	\$ 53,097	\$ 53,097	\$ -	10/11/2004		Paid Off	10/11/2024	0.0%
LHR-030	\$ 48,000	\$ -	\$ 48,000	\$ 48,000	\$ -	12/16/2004		Paid Off		0.0%
LHR-039	\$ 38,704	\$ 489	\$ 38,215	\$ 38,215	\$ -	3/30/2005	3/30/2025	Paid Off	3/30/2025	0.0%
LHR-027	\$ 47,838	\$ -	\$ 47,838	\$ 47,838	\$ -	4/2/2005		Paid Off		0.0%
LHR-019B	\$ 19,500	\$ 214	\$ 19,286	\$ -	\$ 19,286	4/29/2005	4/29/2025		12/27/2026	0.0%
LHR-041	\$ 43,315	\$ -	\$ 43,315	\$ 43,315	\$ -	5/22/2007		Paid Off		0.0%
LHR-028	\$ 48,000	\$ 117	\$ 47,883	\$ -	\$ 47,883	6/6/2005	6/6/2025		6/6/2025	0.0%
Year 2005										
7 = Total # Loans	\$ 286,313	\$ 248	\$ 286,065	\$ 167,196	\$ 118,869					
LHR-043	\$ 41,480	\$ -	\$ 41,480	\$ 41,480	\$ -	11/8/2007		Paid Off		0.0%
LHR-033	\$ 33,752	\$ -	\$ 33,752	\$ 33,752	\$ -	8/29/2005		Paid Off		0.0%
LHR-034	\$ 52,577	\$ 109	\$ 52,468	\$ 24,099	\$ 28,369	8/23/2005	8/23/2025		8/23/2025	0.0%
LHR-038	\$ 26,504	\$ -	\$ 26,504	\$ 26,504	\$ -	2/14/2006		Paid Off		0.0%
LHR-049	\$ 65,000	\$ -	\$ 65,000	\$ -	\$ 65,000	6/1/2006	6/1/2026		6/1/2026	0.0%
LHR-047	\$ 25,500	\$ -	\$ 25,500	\$ -	\$ 25,500	6/8/2006	6/8/2026		6/8/2026	0.0%
LHR-052	\$ 41,500	\$ 139	\$ 41,361	\$ 41,361	\$ -	6/23/2006	6/23/2026	Paid Off	6/23/2026	0.0%
Year 2006										
7 = Total # Loans	\$ 379,452	\$ 256	\$ 379,196	\$ 245,302	\$ 133,894					
LHR-050	\$ 52,000	\$ -	\$ 52,000	\$ 52,000	\$ -	8/23/2006	1/1/2013	Paid Off	8/23/2026	0.0%
LHR-040	\$ 42,420	\$ -	\$ 42,420	\$ 42,420	\$ -	10/4/2006		Paid Off		0.0%
LHR-053	\$ 73,910	\$ -	\$ 73,910	\$ 73,910	\$ -	10/24/2006		Written Off		0.0%
LHR-054	\$ 47,570	\$ -	\$ 47,570	\$ 47,570	\$ -	1/31/2007	8/1/2017	Paid Off	1/31/2027	0.0%
LHR-055	\$ 69,150	\$ 17	\$ 69,133	\$ -	\$ 69,133	1/31/2007	1/31/2026		1/31/2027	0.0%
LHR-057	\$ 65,000	\$ 239	\$ 64,761	\$ -	\$ 64,761	3/29/2007	3/29/2027		3/29/2027	0.0%
LHR-060	\$ 29,402	\$ -	\$ 29,402	\$ 29,402	\$ -	2/12/2009		Written Off		0.0%

HOME Housing Rehabilitation Loans											
As of December 31, 2021											
Loan ID #	Original Loan Amount	Loan Reduction	Net Loan Amount	Principal Paid & Write Offs	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate	
Year 2007											
3 = Total # Loans	\$ 179,546	\$ 176	\$ 179,370	\$ 57,060	\$ 122,310						
LHR-062	\$ 57,060	\$ -	\$ 57,060	\$ 57,060	\$ -	12/23/2009		Paid Off		0.0%	
LHR-058/087	\$ 56,886	\$ 39	\$ 56,847	\$ -	\$ 56,847	8/17/2007	8/17/2018		8/17/2027	0.0%	
LHR-063	\$ 65,600	\$ 137	\$ 65,463	\$ -	\$ 65,463	1/31/2008	2/1/2028		1/31/2028	0.0%	
Year 2008											
7 = Total # Loans	\$ 289,765	\$ 1,409	\$ 288,356	\$ 151,073	\$ 137,284						
LHR-066	\$ 36,915	\$ -	\$ 36,915	\$ 36,915	\$ -	7/2/2010		Paid Off		0.0%	
LHR-068	\$ 49,085	\$ 248	\$ 48,837	\$ -	\$ 48,838	10/10/2008	10/10/2028		10/10/2028	0.0%	
LHR-071	\$ 62,845	\$ 668	\$ 62,177	\$ -	\$ 62,177	10/10/2008	10/10/2028		10/10/2028	0.0%	
LHR-070	\$ 38,050	\$ -	\$ 38,050	\$ 38,050	\$ -	10/10/2008		Paid Off		0.0%	
LHR-072	\$ 50,070	\$ -	\$ 50,070	\$ 50,070	\$ -	9/30/2010		Paid Off		0.0%	
LHR-069	\$ 26,450	\$ 181	\$ 26,269	\$ -	\$ 26,269	2/24/2009	12/19/2028		2/24/2029	0.0%	
LHR-073	\$ 26,350	\$ 312	\$ 26,038	\$ 26,038	\$ -	4/10/2009	4/10/2029	Paid Off	4/10/2029	0.0%	
Year 2009											
6 = Total # Loans	\$ 412,750	\$ 6,127	\$ 406,623	\$ 225,857	\$ 180,766						
LHR-078	\$ 65,000	\$ 1,383	\$ 63,617	\$ 63,617	\$ -	9/15/2009	9/15/2029	Paid Off	9/15/2029	0.0%	
LHR-074	\$ 59,525	\$ 3,243	\$ 56,282	\$ -	\$ 56,282	10/2/2009	10/2/2029		10/2/2029	0.0%	
LHR-077	\$ 83,100	\$ -	\$ 83,100	\$ 83,100	\$ -	11/9/2011		Paid Off		0.0%	
LHR-076	\$ 64,200	\$ 307	\$ 63,893	\$ -	\$ 63,893	11/6/2009	11/1/2029		11/6/2029	0.0%	
LHR-080	\$ 61,685	\$ 1,094	\$ 60,591	\$ -	\$ 60,591	12/17/2009	12/31/2029		12/17/2029	0.0%	
LHR-082	\$ 79,240	\$ 100	\$ 79,140	\$ 79,140	\$ -	2/16/2010	2/16/2030	Paid Off		0.0%	
Year 2010											
3 = Total # Loans	\$ 178,130	\$ 4,873	\$ 173,257	\$ 61,519	\$ 111,738						
LHR-081	\$ 59,150	\$ 1,631	\$ 57,519	\$ 57,519	\$ -	1/31/2011	12/28/2030	Paid Off	1/31/2031	0.0%	
LHR-085	\$ 52,200	\$ 3,242	\$ 48,958	\$ 4,000	\$ 44,958	2/2/2011	2/18/2031		2/2/2031	0.0%	
LHR-086	\$ 66,780	\$ -	\$ 66,780	\$ -	\$ 66,780	5/5/2011	5/5/2031		5/5/2031	0.0%	
Year 2011											
2 = Total # Loans	\$ 131,300	\$ 3,854	\$ 127,446	\$ 1,000	\$ 126,446						
LHR-090	\$ 47,500	\$ 3,617	\$ 43,883	\$ 1,000	\$ 42,883	4/5/2012	4/5/2032		4/5/2032	0.0%	
LHR-091	\$ 83,800	\$ 237	\$ 83,563	\$ -	\$ 83,563	5/8/2012	5/8/2032		5/8/2032	0.0%	
Year 2012											
4 = Total # Loans	\$ 201,175	\$ 3,693	\$ 197,484	\$ 72,542	\$ 124,939						
LHR-094	\$ 34,500	\$ 3,133	\$ 31,367	\$ 31,367	\$ -	9/28/2012	9/28/2032	Paid Off	9/28/2032	0.0%	
LHR-096	\$ 50,000	\$ 560	\$ 49,442	\$ -	\$ 49,439	1/23/2013	1/29/2018		1/23/2033	0.0%	
LHR-097	\$ 75,500	\$ -	\$ 75,500	\$ -	\$ 75,500	2/20/2013	2/20/2033		4/20/2033	0.0%	
LHR-095	\$ 41,175	\$ -	\$ 41,175	\$ 41,175	\$ -	12/30/2014		Paid Off		0.0%	
Year 2013											
1 = Total # Loans	\$ 36,258	\$ -	\$ 36,258	\$ 19,585	\$ 16,673						
LHR-066R	\$ 36,258	\$ -	\$ 36,258	\$ 19,585	\$ 16,673	8/27/2013	10/1/2013		8/27/2033	0.0%	
Year 2015											
2 = Total # Loans	\$ 88,697	\$ -	\$ 88,697	\$ 38,797	\$ 49,900						
LHR-099X/018	\$ 15,947	\$ -	\$ 15,947	\$ 15,947	\$ -	12/29/2015	1/1/2016		12/29/2035	0.0%	
LHR-100	\$ 72,750	\$ -	\$ 72,750	\$ 22,850	\$ 49,900	9/28/2015	11/1/2015		9/28/2035	0.0%	
Year 2016											
1 = Total # Loans	\$ 74,611	\$ -	\$ 74,611	\$ 74,611	\$ -						
LHR-101	\$ 74,611	\$ -	\$ 74,611	\$ 74,611	\$ -	8/26/2016	8/26/2036	Paid Off	7/1/2036	0.0%	
Year 2017											
1 = Total # Loans	\$ 37,432	\$ -	\$ 37,432	\$ 37,432	\$ -						
LHR-103	\$ 37,432	\$ -	\$ 37,432	\$ 37,432	\$ -	1/3/2018	3/1/2018		2/1/2038	0.0%	
Year 2018											
1 = Total # Loans	\$ 82,718	\$ 7,718	\$ 75,000	\$ -	\$ 75,000						
LHR-104	\$ 82,718	\$ 7,718	\$ 75,000	\$ -	\$ 75,000	7/28/2018	8/1/2038		8/1/2038	0.0%	
Year 2021											
0 = Total # Loans	\$ -	\$ -	\$ -	\$ -	\$ -						
Life-to-Date Total											
75 = Total # Loans	\$ 3,454,313	\$ 37,370	\$ 3,416,943	\$ 1,968,525	\$ 1,448,418						

Section 108:

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

In 2012, the City of Lakewood received \$2,888,000 from HUD for Section 108 Loan Guarantee funds. To be eligible for continuation of this loan program, the City must reapply every five years, which the City did not. If the City were to reapply, the City may be eligible for \$2.1M as of end of March 2021 (maximum loan amount is five times the current allocation of \$581,801 less outstanding principal balances totaling \$788,000). Changes in underwriting requirements and complexity, along with lower borrowing rates were some of the determining factors to not reapply and pursue this financing source only as last resort.

Section 108 Loans								
<i>As of December 31, 2021</i>								
Loan ID #	Original Loan/Grant Amount	Total Principal Paid	Total Interest Paid	Loan Balance	Closing Date	First Payment Date	Maturity Date	Interest Rate
Year 2014								
1 = Total # Loans								
1 = Total Outstanding	\$ 700,000	\$ 191,000	\$ 132,824	\$ 509,000				
Curbside Motors	\$ 700,000	\$ 191,000	\$ 132,824	\$ 509,000	12/5/2014	8/1/2015	8/1/2034	4.25%
Year 2015								
1 = Total # Loans								
1 = Total Outstanding	\$ 310,000	\$ 31,000	\$ 69,798	\$ 279,000				
Living Access Support Alliance (LASA)	\$ 310,000	\$ 31,000	\$ 69,798	\$ 279,000	8/1/2015	8/1/2020	8/1/2034	4.25%
Year 2017								
1 = Total # Loans								
0 = Total Outstanding	\$ 141,000	\$ 141,000	\$ 6,349	\$ -				
City of Lakewood 108th Street	\$ 141,000	\$ 141,000	\$ 6,349	\$ -	8/31/2017	8/1/2018	8/31/2020	1.5% variable
Life-to-Date Total								
3 = Total # Loans								
2 = Total Outstanding	\$ 1,151,000	\$ 363,000	\$ 208,971	\$ 788,000				

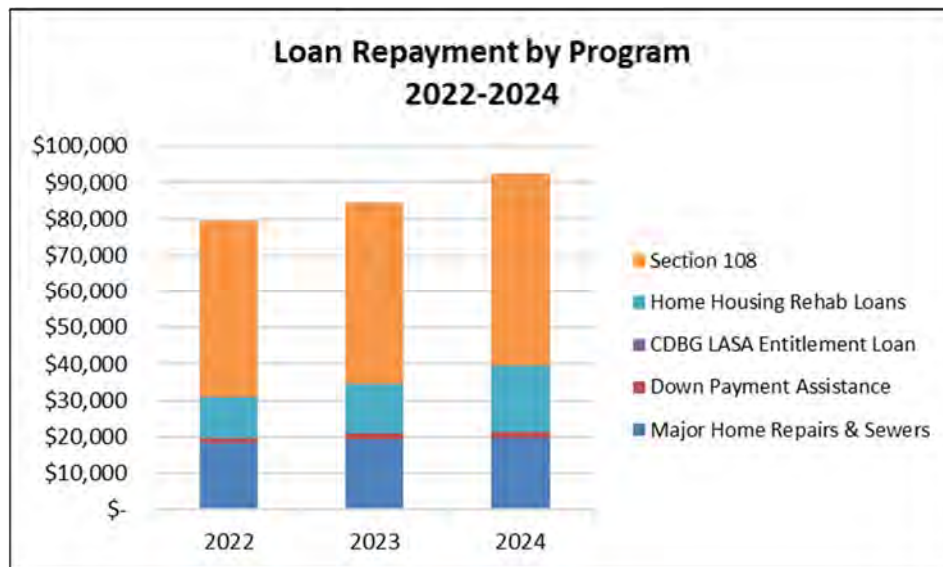
On August 31, 2017, the City entered into a Contract Loan Guarantee with Housing Urban Development for the overlay project 108th Street. The loan amount is \$141,000 to be paid with three years of CDBG entitlement funds. This was approved in the annual action plan and the note application. The security pledge is the City’s full faith and credit. The interest rate is variable and is set by LIBOR. As of 9/30/2020 the outstanding principal balance for this loan is zero.

A Section 108 Loan in the amount of \$700,000 was issued in 2014 for Curbside Motors Incorporated and another for \$310,000 in 2015 for Living Access Support Alliance by the United States Department of Housing and Urban Development (HUD) to the City. The outstanding combined principal balance as of December 31, 2021 of \$788,000 is being repaid by a third party and, therefore, is not recognizable as debt on the City’s long-term debt schedule or City’s financials.

Loan Repayment by Program

The following table provides a schedule of loan repayments by program.

Loan Repayment by Program	2022	2023	2024	2025-2029	2030-2060
Major Home Repairs & Sewers	\$ 18,334	\$ 19,422	\$ 19,745	\$ 107,860	\$ 1,085,651
Down Payment Assistance	1,404	1,404	1,404	2,427	15,494
CDBG LASA Entitlement Loan	-	-	-	-	250,000
Home Housing Rehab Loans	10,964	13,725	18,428	181,793	1,223,508
Section 108	49,000	50,000	53,000	300,000	336,000
Total	\$ 79,702	\$ 84,551	\$ 92,577	\$ 592,080	\$ 2,910,653
Average Annual Years 2025-2029				\$ 98,680	
Average Annual Years 2030-2060					\$ 97,022



CDBG Fund Summary

The following tables provide the fund's financial information.

Fund 190 CDBG Balance Sheet As of December 31, 2021	
Assets:	
Cash	\$ (60,755)
Due From Other Governments	114,000
Notes/Loan Receivable - CDBG Down Payment Assistance	22,133
Notes/Loan Receivable - CDBG Major Home & Sewer Repairs	1,251,012
Notes/Loan Receivable - CDBG LASA	250,000
Notes/Loan Receivable - Nisqually Tribe Contribution	1,222
Total Assets	\$ 1,577,612
Liabilities:	
Accounts Payable	\$ 3,074
Retainage Payable	16,073
Payroll Payable	11,064
Interfund Loan Payable	33,777
HUD DPA Checking Interest	130
Total Liabilities	\$ 64,118
Fund Balance (Restricted)	\$ 1,513,494
Total Liabilities & Fund Balance	\$ 1,577,612

Fund 190 CDBG Summary	Year-to-date through December 31, 2021			
	Beginning Balance	Revenue	Expenditure	Fund Balance
CDBG	\$ 1,374,976	\$ 817,705	\$ 685,921	\$ 1,506,761
HOME	-	113,522	113,522	-
Nisqually Tribal	6,747	6	20	6,733
Total	\$ 1,381,723	\$ 931,233	\$ 799,463	\$ 1,513,494
CDBG	\$ 1,374,976	\$ 817,705	\$ 685,921	\$ 1,506,761
Administration	-	122,759	171,813	(49,054)
Administration - FFY 2021	-	66,585	66,585	-
Administration - Revolving Program Income	-	-	49,054	(49,054)
Administration - CARES CVD 1 & CVD 3	-	56,174	56,174	-
Physical Improvements	-	23,177	23,177	-
Phillips Rd. Sidewalks	-	23,177	23,177	-
Housing Programs	1,124,976	156,578	(24,260)	1,305,815
Major Home Repair/Sewer (1)	1,124,976	119,164	135,237	1,108,903
Emergency Assistance Displaced Resident	-	2,236	2,236	-
Admin of HOME Programs	-	27,816	27,816	-
Major/DPA Revolving Loans, Interest, Fees	-	7,362	(189,549)	196,912
Affordable Housing	250,000		-	250,000
CDBG Loan	250,000	-	-	250,000
CARES - CVD 1 & CVD 3 Programs		515,191	515,191	-
Program - Economic Development	-	32,500	32,500	-
Program - Mortgage Assistance	-	482,691	482,691	-
HOME	\$ -	\$ 113,522	\$ 113,522	\$ -
Administration	-	838	838	-
Housing Rehabilitation	-	111	111	-
Affordable Housing - TBRA & Other	-	112,573	112,573	-
NISQUALLY & OTHER	\$ 6,747	\$ 6	\$ 20	\$ 6,733
Emergency Assist Displaced Residents	441	-	-	441
Emergency Assist Displaced Residents	441	-	-	441
Minor Home Repairs	6,306	6	20	6,292
Minor Home Repairs	6,306	6	20	6,292
Total	\$ 1,381,723	\$ 931,233	\$ 799,463	\$ 1,513,494

Fund 191 Neighborhood Stabilization Program

The purpose of this fund is to account for the revenues and expenditures associated with the Federal Neighborhood Stabilization Program. The NSP was established for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. The NSP1 program provides funds to purchase and redevelop foreclosed and abandoned residential properties and/or structures. The NSP3 program provides a third round of neighborhood stabilization grants to all states and select governments on a formula basis. Revolving funds are used to pay for program costs.

In January 2020, the City met with the Washington State Department of Commerce to close out NSP1 funds. If the City has any NSP1 funds after five years of close out date, the City may reprogram unspent funds with no restrictions. This means, the City could use the funds for abatements, set up a housing loan program similar to CDBB/HOME without all the federal requirements, or even put funds back to the General Fund.

Neighborhood Stabilization Program	Year-to-date through December 31, 2021			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Neighborhood Stabilization Program 1	\$ 197,609	\$ 52,182	\$ 9,263	\$ 240,528
Neighborhood Stabilization Program 3	57,505	-	43,357	14,148
Total	\$ 255,114	\$ 52,182	\$ 52,620	\$ 254,676

Fund 192 South Sound Military Communities Partnership

The purpose of this fund is to account for the revenues and expenditures associated with the Federal Office of Economic Adjustment Grant Program, which provides grants to assist communities with the alleviation of socioeconomic effects that may result from military base closures and realignments. This fund also accounts for all activity associated with the South Sound Military Communities Partnership (SSMCP). The following table provides a financial summary of the SSMCP and associated programs (OLDCC Office of Local Defense Community Cooperation, formerly Office of Economic Adjustment).

South Sound Military Communities Partnership	Year-to-date through December 31, 2021			
	Beg Bal	Revenue	Expenditure	Ending
SSMCP	\$ 18,018	\$ 254,800	\$ 240,519	\$ 32,299
Dept. of Defense /Tactical Tailor	-	27,759	27,759	-
Dept. of Defense /OLDCC* Growth Management	-	503,593	503,593	-
Total	\$ 18,018	\$ 786,151	\$ 771,871	\$ 32,299

**Office of Local Defense Community Cooperation (OLDCC), formerly Office of Economic Adjustment (OEA)*

Fund 196 American Rescue Plan Act (ARPA)

On March 12, 2021, President Biden signed the American Rescue Plan Act of 2021 (ARPA). Per Title IX Part 8 Subtitle M of the act, ARPA allocates funds to states, counties and cities for their use to mitigate the effects of COVID-19 has had on their government's revenue and operations as well as their citizens

ARPA funds total \$1.9 trillion, of which \$350 billion is allocate to states and local governments. The State portion of the funding is \$195 billion of which \$1.25 billion minimum is distributed equally among the 50 states and the District of Columbia. The remaining state portion is distributed according to a formula that takes into account each state's share of unemployed individuals.

The local portion of the funding totals \$130 billion, which is equally divided between cities and counties. For cities, \$45.5 billion of the \$65 billion will be allocated to metropolitan cities (population over 50,000) utilizing a modified formula and the remaining amounts for smaller jurisdictions (population under 50,000) will be allocated according to population share but will not exceed 75% of their most recent budget. For counties, the \$65 billion is allocated based on the county share of population. Counties that are CDBG recipients will receive the larger share between the population based on CDBG formula.

As a metropolitan city, Lakewood was allocated \$13.77 million in ARPA funds. Funds will be disbursed in two tranches, each 50% (\$6.88M). The City received the first disbursement in August 2021 and the second disbursement is expected to occur no earlier than 12 months after (August 2022).

Eligible uses include:

- (A) to respond to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) or its negative impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
- (B) to responds to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the State, territory, or Tribal / local government that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work;
- (C) for the provision of government services to the extent of the reduction in revenues of such State, territory, or Tribal/local government due to the COVID-19 public health emergency relative to revenues collected in the most recent full year of the State, territory, or Tribal / local government prior to the emergency; or
- (D) to make necessary investments in water, sewer, or broadband infrastructure.

ARPA funds are one-time monies, and commensurate with City financial policies, should only be used for one-time purposes versus ongoing operations. The additional administrative support needed to administer ARPA funds will depend on the scope and number of grants or programs the City Council directs to be established.

The total program budget as approved by the City Council via Ordinance 759 totals \$4,192,719. The balance available for future allocation is \$9,573,517. The City Council approved of additional programs in December 2021, which will be included in the 2022 Carry Forward Budget Adjustment.

Life-to-date ARPA activity and budgeted program details are provided in the sections that follow.

Program	Budget			LTD Actual thru Dec 2021		
	Program Cost	5% Direct Admin	Total	Program Cost	5% Direct Admin	Total
Total - Category 1 Public Health	\$ -	\$ -	\$ -	\$ 1,098	\$ -	\$ 1,098
HR Temporary Staffing for COVID Tracing	-	-	-	1,098	-	1,098
Total - Category 2 Negative Economic Impacts:	\$ 500,000	\$ 25,000	\$ 525,000	\$ 99,250	\$ -	\$ 99,250
Pierce County BIPOC Business Accelerator Contribution	500,000	25,000	525,000	99,250	-	99,250
Total - Category 3 Services to Disproportionately Impacted Communities:	1,773,112	88,656	1,861,768	1,034,170	-	1,034,170
Comfort Inn	1,000,000	50,000	1,050,000	1,000,000	-	1,000,000
Lakewood Community Services Advisory Board (CSAB) 1% Funds	137,662	6,883	144,545	-	-	-
Warriors of Change	68,450	3,423	71,873	34,170	-	34,170
Habitat for Humanity Boat Street Project	242,000	12,100	254,100	-	-	-
Rebuilding Together South Sound	325,000	16,250	341,250	-	-	-
Total - Category 6 Revenue Replacement:	834,420	41,719	876,139	2,111	-	115,970
LPD Body Cameras Purchase of Cameras & Video Storage	98,044	4,900	102,944	98,044	-	98,044
LPD Body Cameras Operation	284,045	14,202	298,247	15,815	-	15,815
Emergency Services Alert & Warning System	13,331	667	13,998	1,065	-	1,065
City Website and Multilingual Services	35,000	1,750	36,750	1,046	-	1,046
Youth Employment Program	84,000	4,200	88,200	-	-	-
City Reader Boards	320,000	16,000	336,000	-	-	-
Total - Category 7 Administration Cost:	918,312	11,500	929,812	48,786	-	48,786
Indirect Administrative Cost (Including ARPA Coordinator & Finance)	688,312	-	688,312	48,786	-	48,786
West Pierce Fire & Rescue	230,000	11,500	241,500	-	-	-
Grand Total	\$4,025,844	\$ 166,875	\$4,192,719	\$1,242,345	\$ -	\$1,299,274
Note: - The entire program funds are budgeted in the year the City Council approved the program even though the program may span 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 year (2022) and unspent funds after that will roll over into the next year through 2026, which is the year in which 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 (for example, to use on other ARPA related programs or transfer to General Fund) at a later date. Life-to-date interest earnings as of December 31, 2021 totals \$1,209.						

Program Details

Category 1 – Public Health

HR Temporary Staffing for COVID Tracing – Total \$30,360

(Program Cost \$30,360 + 5% Direct Admin Cost \$0)

Human Resources is responsible for tracking employees who test positive and/or are exposed to COVID-19 and working with affected employees to comply with state COVID protocols. The administrative requirements have resulted in an unanticipated increased workload. This funding would cover the costs for a temporary HR Assistant who would handle the COVID-19 related work between December 1, 2021 and June 30, 2022. The City Council approved this program in December 2021, after the City Council approved the final 2021 budget adjustment therefore only actual expenditures are included in this report.

Category 2 – Negative Economic Impacts

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.

Category 3 – Services to Disproportionately Impacted Communities

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.

Lakewood Community Services Advisory Board (CSAB) 1% Funds – Total \$144,545

(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.

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.

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.)

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.

Category 6 – Revenue Replacement

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.

LPD Body Cameras Operations – \$298,247

(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.

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.

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.

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.

196.6007 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.

Category 7 – Administrative**Indirect 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 increasing 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.

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.

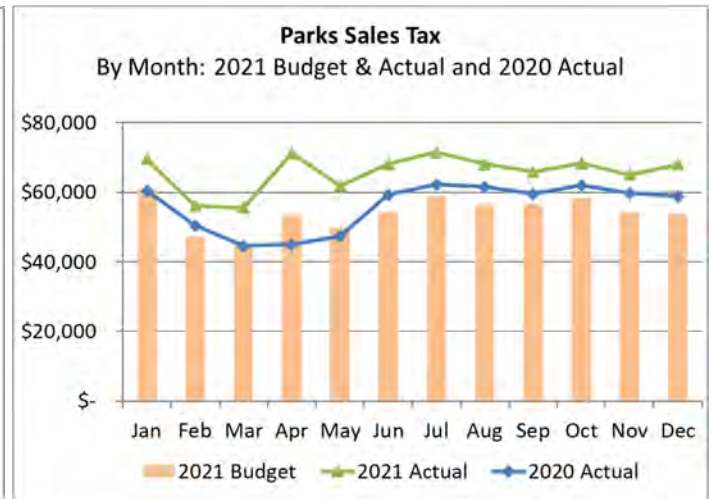
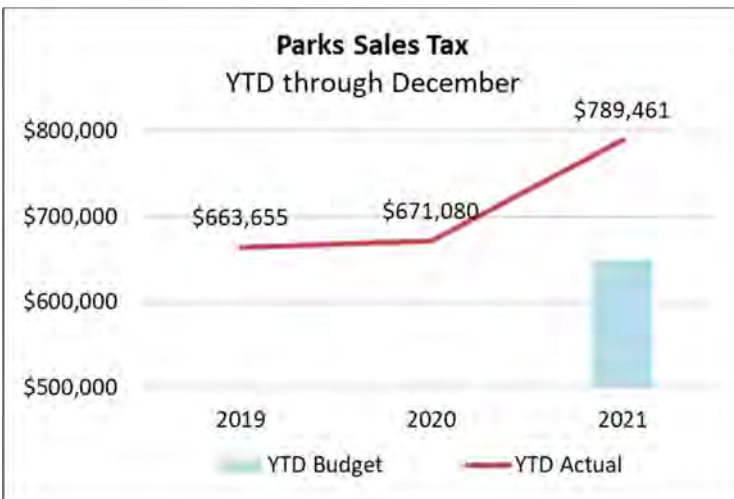
PARKS, RECREATION & COMMUNITY SERVICES

Parks Sales Tax

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

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

Parks Sales Tax								
Annual Totals								
Month	2019 Actual	2020 Actual	2021		Over / (Under)			
			Budget	Actual	2021 Actual vs 2020 Actual		2021 Actual vs 2021 Budget	
					\$	%	\$	%
Jan	\$ 62,678	\$ 60,456	\$ 61,103	\$ 69,579	\$ 9,123	15.1%	\$ 8,476	13.9%
Feb	48,314	50,467	47,250	56,065	5,598	11.1%	8,815	18.7%
Mar	45,140	44,623	45,532	55,579	10,956	24.6%	10,047	22.1%
Apr	58,086	45,035	53,443	71,262	26,227	58.2%	17,819	33.3%
May	52,692	47,381	49,923	61,925	14,544	30.7%	12,002	24.0%
Jun	55,907	59,234	54,352	68,116	8,882	15.0%	13,764	25.3%
Jul	59,742	62,205	58,768	71,499	9,294	14.9%	12,731	21.7%
Aug	57,222	61,563	56,566	68,146	6,583	10.7%	11,580	20.5%
Sep	57,409	59,547	56,597	65,867	6,320	10.6%	9,270	16.4%
Oct	58,156	62,021	58,271	68,303	6,282	10.1%	10,032	17.2%
Nov	54,478	59,711	54,344	65,083	5,372	9.0%	10,739	19.8%
Dec	53,831	58,837	53,850	68,037	9,200	15.6%	14,187	26.3%
Total Annual	\$ 663,655	\$ 671,080	\$ 650,000	\$ 789,461	\$ 118,381	17.6%	\$ 139,461	21.5%
5-Year Ave Change (2017 - 2021):		7.0%						



Cost Recovery – Parks, Recreation & Community Services

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

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

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

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

Parks, Recreation & Community Services Year-to-Date through December							
Program	2016 Annual Actual	2017 Annual Actual	2018 Annual Actual	2019 Annual Actual	2020 Annual Actual	2021	
						Annual Budget	YTD Actual
Recreation:							
Revenues	\$ 216,547	\$ 261,919	\$ 259,786	\$ 273,458	\$ 152,314	\$ 322,742	\$ 221,709
Expenditures	\$ 416,464	\$ 465,267	\$ 405,448	\$ 467,173	\$ 297,314	\$ 479,387	\$ 359,860
General Fund Subsidy	\$ 199,917	\$ 203,347	\$ 145,662	\$ 193,715	\$ 145,000	\$ 156,645	\$ 138,151
Recovery Ratio	52%	56%	64%	59%	51%	67%	62%
Senior Services:							
Revenues	\$ 128,002	\$ 146,667	\$ 135,302	\$ 164,863	\$ 120,842	\$ 105,285	\$ 80,541
Expenditures	\$ 221,579	\$ 222,371	\$ 236,627	\$ 246,535	\$ 180,325	\$ 243,300	\$ 153,114
General Fund Subsidy	\$ 93,576	\$ 75,703	\$ 101,325	\$ 81,672	\$ 59,483	\$ 138,015	\$ 72,573
Recovery Ratio	58%	66%	57%	67%	67%	43%	53%
Parks Facilities:							
Revenues	\$ 189,650	\$ 196,875	\$ 207,559	\$ 216,183	\$ 211,344	\$ 184,188	\$ 249,287
Expenditures	\$ 475,050	\$ 465,075	\$ 500,484	\$ 544,466	\$ 424,886	\$ 479,560	\$ 499,351
General Fund Subsidy	\$ 285,400	\$ 268,200	\$ 292,925	\$ 328,283	\$ 213,542	\$ 295,372	\$ 250,064
Recovery Ratio	40%	42%	41%	40%	50%	38%	50%
Fort Steilacoom Park:							
Revenues	\$ 222,616	\$ 229,551	\$ 282,142	\$ 298,997	\$ 245,841	\$ 272,618	\$ 329,182
Expenditures	\$ 604,482	\$ 588,850	\$ 672,444	\$ 733,560	\$ 619,238	\$ 840,313	\$ 715,634
General Fund Subsidy	\$ 381,866	\$ 359,299	\$ 390,302	\$ 434,563	\$ 373,397	\$ 567,695	\$ 386,452
Recovery Ratio	37%	39%	42%	41%	40%	32%	46%
Subtotal Direct Cost:							
Revenues	\$ 756,815	\$ 835,013	\$ 884,789	\$ 953,501	\$ 730,341	\$ 884,833	\$ 880,719
Expenditures	\$ 1,717,575	\$ 1,741,562	\$ 1,815,003	\$ 1,991,734	\$ 1,521,763	\$ 2,042,560	\$ 1,727,959
General Fund Subsidy	\$ 960,760	\$ 906,549	\$ 930,214	\$ 1,038,233	\$ 791,422	\$ 1,157,727	\$ 847,240
Recovery Ratio	44%	48%	49%	48%	48%	43%	51%
Administration (Indirect Cost):							
Revenues	\$ 79,621	\$ 87,032	\$ 89,860	\$ 94,133	\$ 122,958	\$ 104,017	\$ 154,319
Expenditures	\$ 293,036	\$ 304,327	\$ 301,174	\$ 329,201	\$ 341,371	\$ 389,134	\$ 419,838
General Fund Subsidy	\$ 213,415	\$ 217,295	\$ 211,314	\$ 235,068	\$ 218,413	\$ 285,117	\$ 265,519
Recovery Ratio	27%	29%	30%	29%	36%	27%	37%
Total Direct & Indirect Cost:							
Revenues	\$ 836,436	\$ 922,045	\$ 974,649	\$ 1,047,634	\$ 853,299	\$ 988,850	\$ 1,035,038
Expenditures	\$ 2,010,611	\$ 2,045,889	\$ 2,116,177	\$ 2,320,935	\$ 1,863,134	\$ 2,431,694	\$ 2,147,797
General Fund Subsidy	\$ 1,174,175	\$ 1,123,844	\$ 1,141,528	\$ 1,273,301	\$ 1,009,835	\$ 1,442,844	\$ 1,112,759
Recovery Ratio	42%	45%	46%	45%	46%	41%	48%
5-Year Average General Fund Subsidy (2017 - 2021)						\$ 1,132,253	
5-Year Average Recovery Ratio (2017 - 2021)						46%	

COVID-19 caused closure/event cancellation and participant capacity limitations in 2020 and 2021.

Note:

- Revenues includes Parks Sales
- Revenues for Administration (Indirect Cost) is the program's prorated share of Parks Sales Tax.
- Beginning in 2015, internal service charges are allocated to user departments.
- Expenditures do not include Indirect overhead Cost allocation for finance, human resources, legal, legislative and executive functions.

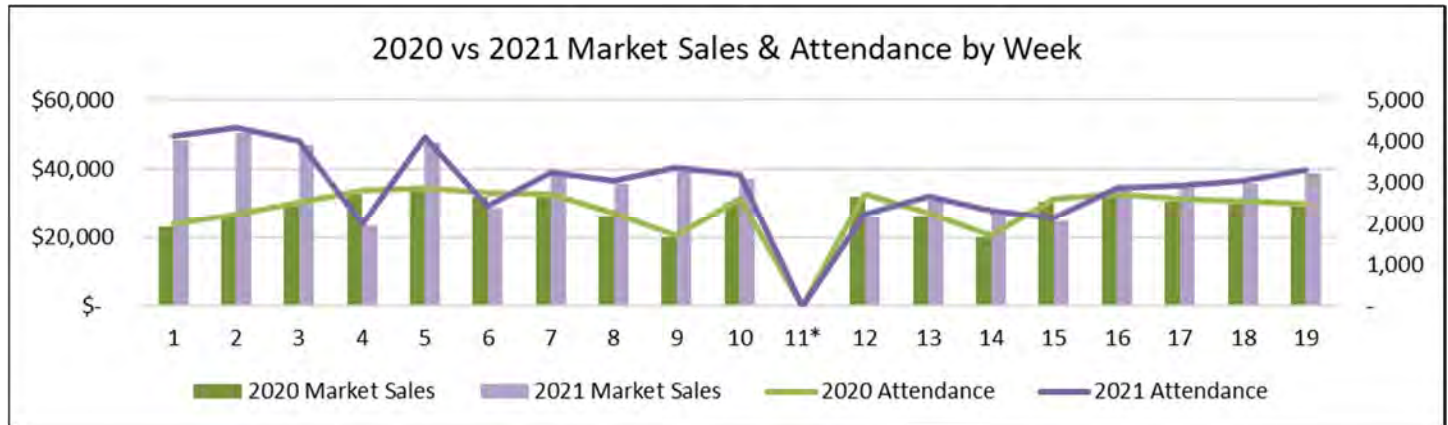
Farmers Market

In 2020, State pandemic restrictions forced the City to move its traditional "Night Market" to Fort Steilacoom Park, which is more wide-open and suitable to social distancing guidelines. With this move, the event experienced increased vendor sales as local demand for fresh produce in a safe environment was stimulated during the lockdown. The market is open on Fridays, May 21 through September 24, from 2:00pm -6:30pm. Future plans are to add more days to the schedule to accommodate the public interest. The market features food trucks and local wine and beer in addition to local produce and handcraft.

The following tables provide farmers market financial information.

Farmers Market Activity Year-to-date through September			
Financial Information	2020	2021	
	Annual Actual	Revised Budget	YTD Actual
Sources:			
Vendor Fees	\$ 15,896	\$ 15,000	\$ 23,176
Grants	-	57,350	20,000
Sponsorships & Donations	9,025	11,000	11,000
Lodging Tax	2,958	35,000	3,477
Total Sources	27,879	118,350	57,653
Uses:			
Temporary Personnel	2,598	19,580	-
Office & Operating Supplies	-	14,100	7,814
Professional Services	-	33,000	6,073
Advertising	2,863	15,400	8,117
Printing & Binding	-	-	118
Memberships & Dues	450	350	-
Tourism & Promotion	2,958	35,000	3,477
Total Uses *	8,869	117,430	25,599
Sources Over/(Under) Uses	\$ 19,010	\$ 920	\$ 32,054

* Uses does not include regular employees personnel costs.



Note: No market during week 11. Estimated attendance assumes average sales of \$35 per person and each person is accompanied by two other people, for a family or group of three.

Market Sales and Attendance							
Week/Month	Market Sales		2021 vs 2020 Over/(Under)		Estimated Attendance**		
	2020	2021	\$	%	2021	2021	
1 May	\$ 23,197	\$ 48,184	\$ 24,987	107.7%	1,988	4,130	
2 May	26,116	50,352	24,236	92.8%	2,239	4,316	
3 Jun	29,549	46,726	17,177	58.1%	2,533	4,005	
4 Jun	32,649	23,439	(9,210)	-28.2%	2,798	2,009	
5 Jun	33,475	47,606	14,131	42.2%	2,869	4,081	
6 Jun	31,958	28,545	(3,413)	-10.7%	2,739	2,447	
7 Jul	31,751	37,982	6,232	19.6%	2,721	3,256	
8 Jul	26,400	35,570	9,171	34.7%	2,263	3,049	
9 Jul	19,983	39,248	19,265	96.4%	1,713	3,364	
10 Jul	30,577	37,170	6,593	21.6%	2,621	3,186	
11 Jul	-	-	-	-	-	-	
12 Aug	31,750	25,977	(5,773)	-18.2%	2,721	2,227	
13 Aug	26,399	30,983	4,584	17.4%	2,263	2,656	
14 Aug	19,983	27,000	7,017	35.1%	1,713	2,314	
15 Aug	30,577	25,000	(5,577)	-18.2%	2,621	2,143	
16 Sep	31,667	33,432	1,765	5.6%	2,714	2,866	
17 Sep	30,444	34,275	3,831	12.6%	2,609	2,938	
18 Sep	29,740	35,653	5,913	19.9%	2,549	3,056	
19 Sep	29,150	38,721	9,571	32.8%	2,499	3,319	
Total - YTD Sep	\$ 515,364	\$ 645,864	\$ 130,500	25.3%	44,174	55,360	

Human Services Program

Since incorporation, the City has dedicated 1% of General Fund in for human services programs that support our most vulnerable populations and create conditions that enable people in need to access resources and support services which foster healthy and functional individuals and families where children thrive and achieve their full potential.

Agency	Program	2019 Actual	2020 Actual	2021 Allocation	2021 Actual
	Total	\$ 353,356	\$ 329,605	\$ 380,000	\$ 354,224
Access to Health & Behavior Health		\$ 59,000	\$ 54,005	\$ 41,500	\$ 39,054
Communities In Schools	Lakewood School-Wide Support	-	-	-	-
Community Healthcare	Primary Medical Care	20,000	15,000	14,000	14,000
Community Healthcare	Uncompensated Medical Care for ESL	-	-	-	-
Franciscan Health System	Children's Immunization	-	-	-	-
Lindquist Dental Clinic for Children	Dental Care for Children	14,000	14,005	15,000	15,000
Pierce County Aids Foundation	Case Management	12,500	12,500	-	-
Pierce County Project Access	Donated Care Program	12,500	12,500	12,500	10,054
Emotional Supports and Youth Programming		\$ 86,903	\$ 85,973	\$ 125,000	\$ 101,670
Asian Pacific Cultural Center	Promised Leaders of Tomorrow	-	-	20,000	20,000
Centerforce	Inclusion for Adult with Disabilities	10,000	10,000	-	-
Communities In Schools	After School Program	17,500	17,500	25,000	25,000
Lakewood Boys & Girls Club	After School Program	20,000	20,000	20,000	20,000
Pierce College	Computer Clubhouse	-	-	-	-
Pierce College / City of Lakewood (*)	Lakewood's Promise	21,403	25,664	25,000	17,964
Pierce County Aids Foundation	Oasis Youth Center	10,000	10,000	15,000	10,588
YMCA of Pierce & Kitsap Counties	Late Night Youth Programs	8,000	2,809	20,000	8,117
Housing Assistance and Homelessness Prevention		\$ 25,953	\$ 29,000	\$ 40,000	\$ 40,000
Catholic Community Services	Family Housing Network	11,953	15,000	14,000	14,000
Rebuilding Together South	Rebuilding Day & Year-Round Services	14,000	14,000	14,000	14,000
Tacoma Rescue Mission	Adams Street Family Shelter	-	-	12,000	12,000
Crisis Stabilization and Advocacy		\$ 106,500	\$ 85,627	\$ 68,000	\$ 68,000
Caring for Kids	Ready to Learn Fair & School Supplies	-	-	-	-
Greater Lakes Mental Health	Emergency Assistance	25,000	25,000	25,000	25,000
Lakewood Area Shelter Association (LASA)	Client Services Center	18,750	3,555	-	-
Rebuilding Hope Sexual Assault Center	Therapy & Advocacy Programs	14,000	14,000	12,500	12,500
South Sound Outreach Services	Connection Center Utility Assistance	-	-	-	-
Springbrook Connections	Direct Services & Resource Connections	-	-	12,500	12,500
Tacoma Community House	Victims of Crime Advocacy Program	18,750	13,072	-	-
YWCA Pierce County	Domestic Violence Services	30,000	30,000	18,000	18,000
Access to Food		\$ 75,000	\$ 75,000	\$ 105,500	\$ 105,500
Emergency Food Network	Food Distribution	25,000	25,000	25,000	25,000
Making a Difference Foundation	Eloise's Cooking Pot Food Delivery	-	-	15,500	15,500
Nourish Pierce Co (Fish Food Banks)	Food Bank	20,000	20,000	25,000	25,000
St. Leo Food Connection	Children's Feeding Program	-	-	-	-
St. Leo Food Connection	Springbrook Mobile Food Bank	30,000	30,000	25,000	25,000
Tillicum Community Center	Emergency Services - Food	-	-	15,000	15,000

Notes:

* In 2017, the City brought Lakewood's Promise work back in-house and cancelled the contract with Pierce College.

Fund 502 Property Management

The table below provides the operating costs of maintaining City Hall, Police Station and Sounder Station and 1-time property management expenditures.

Property Management Operating Expenditures 2021 Annual Totals						
	2019 Actual	2020 Actual	2021		Over/(Under)	
			Annual Budget	YTD Actual	2021 Actual vs 2021 Budget	
Sources:						
M&O Revenue	\$ 683,461	\$ 702,611	\$ 695,603	\$ 769,605	\$ 74,002	10.6%
Interest Earnings/Misc	14,728	2,278	-	549	549	-
Replacement Reserves Collections	100,000	100,000	-	-	-	-
1-Time M&O/Capital Contributions	-	56,178	126,500	26,782	(99,718)	-78.8%
Total Sources	\$ 798,189	\$ 861,067	\$ 822,103	\$ 796,936	\$ (25,167)	-3.1%
Operating Exp:						
City Hall Facility	\$ 369,872	\$ 374,899	\$ 381,034	\$ 415,462	\$ 34,428	9.0%
Personnel	121,578	122,649	125,534	118,484	(7,050)	-5.6%
Supplies	32,199	21,762	35,810	27,064	(8,746)	-24.4%
Services	109,081	127,510	80,400	159,622	79,222	98.5%
Utilities	107,014	102,978	139,290	110,292	(28,998)	-20.8%
Police Station	\$ 266,904	\$ 275,469	\$ 245,052	\$ 294,848	\$ 49,796	20.3%
Personnel	62,438	66,397	61,832	56,654	(5,178)	-8.4%
Supplies	12,466	12,654	25,700	24,205	(1,495)	-5.8%
Services	80,244	82,857	66,390	97,543	31,153	46.9%
Utilities	111,757	113,561	91,130	116,446	25,316	27.8%
Sounder Station *	\$ 61,413	\$ 54,521	\$ 69,517	\$ 59,844	\$ (9,673)	-13.9%
Personnel	12,487	13,279	12,367	11,769	(598)	-4.8%
Supplies	3,278	2,085	5,000	2,263	(2,737)	-54.7%
Services	39,531	33,156	52,150	42,276	(9,874)	-18.9%
Utilities	6,116	6,001	-	3,536	3,536	-
Subtotal - Operating Exp	\$ 698,189	\$ 704,887	\$ 695,603	\$ 770,153	\$ 74,550	10.7%
Capital & Other 1-Time:						
Caretaker House Repairs	-	-	50,000	11,858	(38,142)	-76.3%
CH Water Pump Repair	9,899	-	-	-	-	-
City Hall Boiler Repair & Replacement	37,456	-	-	-	-	-
City Hall Exterior Beam Painting	-	-	75,000	-	(75,000)	-100.0%
City Hall Parking Lot Improvements	-	-	5,000	-	(5,000)	-100.0%
City Hall Space Evaluation	-	-	30,000	-	(30,000)	-100.0%
Exhaust fan repair	2,410	-	-	-	-	-
Gate repair	2,160	-	-	-	-	-
Generator repair	3,700	-	-	-	-	-
HVAC & Security System	11,741	-	-	-	-	-
Light Bulb & Battery Replacement Program	2,346	757	-	-	-	-
Parks Facilities Secure Access	6,400	-	-	-	-	-
Parks O&M Facility HVAC Replacement	141	-	-	-	-	-
Parks O&M Facility LED Lighting	4,963	-	-	-	-	-
FS O&M Replace Fuel Tank /Paving of Washdown Station	-	-	160,000	-	(160,000)	-100.0%
Salt Bin Cover at Front St O&M	-	-	10,000	-	(10,000)	-100.0%
Police Firearms Range Equipment	-	-	45,000	9,822	(35,178)	-78.2%
Police Station Parking Lot Improvements	-	-	20,000	-	(20,000)	-100.0%
Police Station Sprinkler in Server Room	25,865	-	-	-	-	-
Police Station Window Security Film	-	7,178	-	-	-	-
Security System Repairs Front Street O&M Shop	-	-	30,000	-	(30,000)	-100.0%
Sound Transit Elevator Repair	-	-	16,500	14,924	(1,576)	-9.6%
Subtotal 1-Time/Capital	\$ 107,080	\$ 7,934	\$ 441,500	\$ 36,604	\$ (404,896)	-91.7%
Total Uses	\$ 805,270	\$ 712,822	\$ 1,137,103	\$ 806,757	\$ (330,346)	-29.1%
Sources Over/(Under) Uses	\$ (7,081)	\$ 148,245	\$ (315,000)	\$ (9,821)	\$ 305,179	-96.9%
Beginning Balance	\$ 493,139	\$ 436,058	\$ 584,300	\$ 584,300	\$ -	0.0%
Ending Balance	\$ 486,058	\$ 584,303	\$ 269,300	\$ 574,479	\$ 305,179	113.3%

* Reflects Sounder Station operating expenditures accounted for in Fund 502 Property Management.

Fund 301 – Parks CIP

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

Fund 301 Parks CIP - As of December 31, 2021		2021 Budget	2021 Actual
Revenues:			
Grants		\$ 7,583,229	\$ 686,715
Contributions/Donations		10,000	13,540
MVET		-	4,683
Interest/Other		-	1,539
Transfer In - Fund 001 General		2,562,260	2,562,260
Transfer In - Fund 102 REET		158,000	158,000
Transfer In - Fund 104 LTAC		140,941	68,049
Transfer In - Fund 401 SWM		206,277	-
Total Revenues		\$ 10,660,707	\$ 3,494,786
Expenditures:			
301.0003	Harry Todd Playground Replacement	1,415,918	1,211,637
301.0005	Chambers Creek Trail Planning	748,110	83,528
301.0006	Gateways	190,941	111,879
301.0014	Ft Steilacoom Park/South Angle Lane Parking & Elwood Fencing	353,241	262,964
301.0016	Park Equipment Replacement	67,483	14,859
301.0017	Park Playground Resurfacing	16,342	7,078
301.0018	Project Support	160,209	30,298
301.0019	Edgewater Dock	29,156	27,600
301.0020	Wards Lake Improvements	2,250,778	52,273
301.0022	Street Banners & Brackets Phase II	8,789	-
301.0024	Fort Steilacoom Park Barn Restoration	20,000	20,000
301.0025	Fort Steilacoom Park ADA/Sensorty All Abilities Playground	193,300	196,348
301.0027	American Lake Improvement (ADA, Playground)	2,103,795	85,613
301.0031	Fort Steilacoom Park Turf Infields	3,209,340	60,756
301.0032	Springbrook Park Expansion V	1,502,173	99,523
301.0034	Kiwanis Park Playground Replacement	90,000	-
301.0035	Fort Steilacoom Park Pavilion Restroom Improvements	129,304	128,933
301.0036	Service Club Sign	22,510	27,684
301.0037	Property Acquisition & Demolition (Near Washington Park)	115,700	50,056
301.0039	American Lake Park - North Parking Lot	470,000	225,223
301.0040	Fort Steilacoom Park Barn Demolition	25,000	15,813
301.0041	Parks Sign Replacement	20,000	-
301.0042	Downtown Park	100,000	-
Total Expenditures		\$ 13,242,089	\$ 2,712,062
Beginning Fund Balance		\$ 2,605,498	\$ 2,605,498
Ending Fund Balance		\$ 24,116	\$ 3,388,223

Fund 303 Real Estate Excise Tax

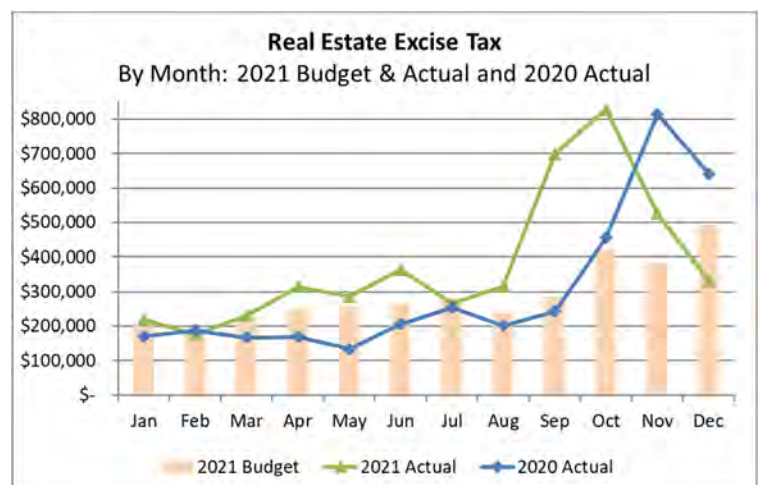
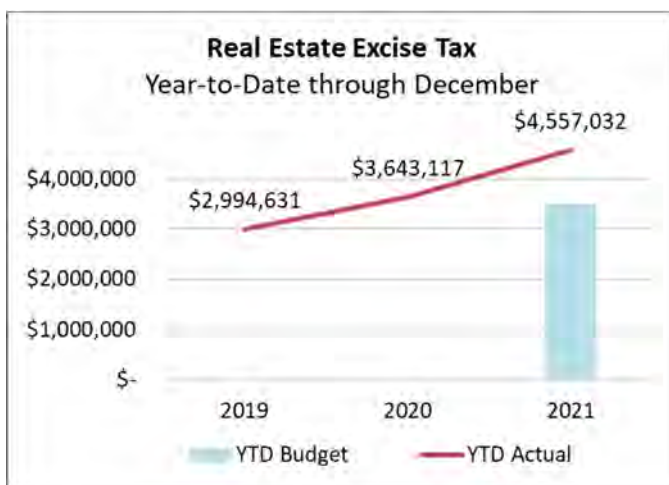
Prior to January 1, 2020, the State of Washington levied a flat 1.28% real estate excise tax (REET) upon all sales of real estate under chapter 82.45 RCW. Beginning January 1, 2020 the state implemented a graduated tax scale based on the selling price ranging from 1.1% for the portion of sale that is \$500,000 and less to 3.0% on the portion that is greater than \$3M. The selling price thresholds listed above will be reviewed and adjusted every fourth year beginning July 1, 2022 based on the growth of the Consumer Price Index (CPI) for shelter of 5.0%, whichever is less, rounded to the nearest \$1,000. If the CPI growth is negative, the thresholds will remain unchanged.

This graduated scale applies only to the state portion of real estate excise tax. The locally imposed REET remains unchanged.

Chapter 82.46 RCW authorizes cities and towns to impose local real estate excise taxes on top of the state rate. The tax is calculated based on the full selling price, including the amount of any liens, mortgages and other debts given to secure the purchase. The City of Lakewood is planning under the Growth Management Act (GMA) and enacted both the first ¼% and second ¼% tax, for a total of 0.50%.

Real estate excise taxes are typically the responsibility of the seller of the property, not the buyer, although the buyer is liable if the tax is not paid. However, sometimes the buyer pays some or all of the tax as part of the negotiated sale agreement. The Pierce County Treasurer collects the real estate excise tax and remits to the City on a monthly basis.

Real Estate Excise Tax								
Annual Totals								
Month	2019	2020	2021		Over / (Under)			
			Budget	Actual	2021 Actual vs 2020 Actual		2021 Actual vs 2021 Budget	
					\$	%	\$	%
Jan	\$ 177,064	\$ 170,333	209,963	\$ 219,089	\$ 48,756	28.6%	\$ 9,127	4.3%
Feb	73,074	187,573	188,780	176,802	(10,771)	-5.7%	(11,978)	-6.3%
Mar	281,814	166,651	227,609	231,280	64,629	38.8%	3,671	1.6%
Apr	385,709	169,105	253,314	314,889	145,784	86.2%	61,575	24.3%
May	237,058	133,477	258,628	286,068	152,591	114.3%	27,439	10.6%
Jun	307,045	206,539	263,548	364,377	157,838	76.4%	100,829	38.3%
Jul	202,258	254,238	277,624	265,602	11,364	4.5%	(12,022)	-4.3%
Aug	158,917	201,397	238,587	315,485	114,088	56.6%	76,898	32.2%
Sep	222,439	243,682	285,922	698,559	454,877	186.7%	412,637	144.3%
Oct	293,584	454,960	420,514	828,032	373,072	82.0%	407,518	96.9%
Nov	154,694	814,336	381,637	524,688	(289,648)	-35.6%	143,051	37.5%
Dec	500,975	640,825	493,873	332,161	(308,665)	-48.2%	(161,712)	-32.7%
Total Annual	\$ 2,994,631	\$ 3,643,117	\$ 3,500,000	\$ 4,557,032	\$ 913,915	25.1%	\$ 1,057,032	30.2%
5-Year Ave Change (2017 - 2021): 17.1%								



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

Transactions that are exempt from REET include (WAC 458-61A):

- Gifts;
- Inheritance of devise;
- Community property, dissolution of marriage or domestic partnership, legal separation, decree of invalidity;
- Tenants in common and joint tenants;
- Governmental transfers*;
- Condemnation proceedings;
- Bankruptcy;
- Transfers pursuant to deeds of trusts, foreclosure proceedings, executions of judgment, deeds in lieu of foreclosure, and contract forfeiture;
- Rescission of sale;
- Irrevocable trusts;
- Mere change in identity or form – family corporations and partnerships;
- Transfers where gain is not recognized under the Internal Revenue Code;
- IRS “tax deferred” exchange;
- Nominee;
- Clearing or exiting title, and additions to title;
- Mortgage insurers;
- Rerecord;
- Low income housing; and
- Developmentally disabled person-Housing-Transfers and Improvements.

** The transfer from a governmental is not subject to the tax. However, transfers to a governmental entity is generally subject to the tax, unless otherwise exempted (condemnation not subject to tax). Transfers to a governmental entity for a public purpose in connection with the development of real property by a developer when the transfer is required for plat approval are not subject to the real estate excise tax (example – a developer who deeds property to the city for streets and utilities).*

Month	Transaction Type			# of Parcels	Major Transactions - 2021		
	Exempt	Taxable	Total		Description	Sales Price	Net Tax
Jan	54	81	135	143	Single Family Residence 128 Country Club Circle SW Condo 13140 Country Club Drive SW Unit 403 Vacant Commercial Land & Improvements 7907 Washington Blvd SW Bridgeport Plaza 11001 to 10017 Bridgeport Way Americas Best Value Inn 4215 Sharondale St Industrial Land & Land Improvements 10720 26th Ave S	\$1,120,000 \$1,425,000 \$1,500,000 \$2,500,000 \$4,200,000 \$5,553,000	\$5,544 \$7,054 \$7,425 \$12,375 \$20,790 \$27,487
Feb	65	98	163	171	Woodbrook Food Center 14421 Woodbrook SW Dirk's Truck Repair 2421 110th St S Single Family Residence 8921 North Thorne Lane SW New Apartment Complex 14607 - 14619 Murray Rd SW NewDuplexes 8113 to 8133 John Dower Road SW Vacant Industrial Land 7402 150th St SW	\$1,030,000 \$1,200,000 \$1,500,000 \$1,750,000 \$1,760,500 \$3,390,017	\$5,099 \$5,940 \$7,425 \$8,663 \$8,714 \$16,781
Mar	56	99	155	158	Apartments 14405 to 14417 Union Ave SW Single Family Residence 12785 Gravelly Lake Drive SW Single Family Residence 7235 Interlaaken Drive SW Herfy's Texaco Minimart & Laundry 12706 Bridgeport Way SW	\$1,521,440 \$1,680,000 \$1,999,000 \$2,840,000	\$7,531 \$8,316 \$9,895 \$14,058
Apr	56	121	177	189	Single Family Residence 6803 75th St W Darrelyn Apartments 3409 88th St S Single Family Residence 7817 Walnut St SW Single Family Residence 12230 Gravelly Lake Dr SW The Fairy Store Cinema Plaza Pad "D" 2202 84th St S Flett Creek Plaza Condo 7602 Bridgeport Way W Unit 1A Foothills Family Property 3612 100th St SW Single Family Residence 8019 N Thorne Ln SW Days Inn 9325 S Tacoma Way	\$1,010,000 \$1,050,000 \$1,150,000 \$1,200,000 \$1,350,000 \$1,658,800 \$1,700,000 \$2,229,000 \$5,770,000	\$5,000 \$5,198 \$5,693 \$5,940 \$6,683 \$8,211 \$8,415 \$11,034 \$28,562
May	74	116	190	202	Kentucky Fried Chcken 15116 Union Ave South Single Family Residence 13006 Avenue DuBois SW Single Family Residence 108 County Club Cir SW Single Family Residence 8201 North Thorne Lane SW Monta Vista Court Apts 3407 to 3411 92nd St S	\$1,500,000 \$1,850,000 \$2,000,000 \$2,650,000 \$2,750,000	\$7,425 \$9,158 \$9,900 \$13,118 \$13,613
Jun	50	120	170	181	Single Family Residence 31 Country Club Drive SW Single Family Residence 10501 Brook Lane SW Single Family Residence 7420 North St SW Westland Apts 6124 88th St SW Single Family Residence 12629 Gravelly Lake Drive SW Single Family Residence 10311 Interlaaken Drive SW Condo 13140 Country Club Drive SW Unit 304 Heritage Bank 8801 South Tacoma Way Maple Creek Retirement Home 10420 Gravelly Lake Drive Single Family Residence 11407 Gravelly Lake Drive Oak Terrace Apts 42 Thunderbird Parkway SW	\$1,130,000 \$1,149,000 \$1,164,795 \$1,305,000 \$1,350,000 \$1,370,000 \$1,450,000 \$1,490,000 \$3,181,260 \$3,550,000 \$10,500,000	\$5,594 \$5,688 \$5,766 \$6,460 \$6,683 \$6,782 \$7,178 \$7,376 \$15,747 \$17,573 \$51,975
Jul	71	118	189	201	Commercial Retail 12314 Pacific Highway SW Single Family Residence 14 Beach Lane SW Retail, Residential & Storage Space 5503 to 5495 Steilacoom Blvd SW Single Family Residence 85 Country Club Circ SW Gas Station Mini Mart 3701 Steilacoom Blvd SW Ponders Collision Center 12424 Pacific Highway SW	\$1,000,000 \$1,338,000 \$1,500,000 \$1,699,500 \$1,900,000 \$3,911,169	\$4,950 \$6,623 \$7,425 \$8,413 \$9,405 \$19,360
Aug	42	112	154	161	Single Family Residence 6708 70th St SW Commercial Vacant Land 6145 Steilacoom Blvd SW Single Family Residence 8719 North Thorne Ln SW Black Angus Restaurant 9905 Bridgeport Way SW Other Residential 8902 Frances Folsom St SW Commercial Vacant Land Panattoni XXX 47th Ave SW Commercial Retail 9522 to 9537 Gravelly Lake Dr SW	\$1,000,000 \$1,075,000 \$1,362,000 \$1,450,000 \$1,600,000 \$4,500,000 \$10,375,000	\$4,950 \$5,321 \$6,742 \$7,178 \$7,920 \$22,275 \$51,356
Sep	43	126	169	177	Duplex 11013 to 11013 B Lagoon Lane SW Melody Apts 4914 115th St Ct SW Villa Lane Village 10102 Bridgeport Way SW Custer Square Commercial Retail 7402 to 7406 Custer Rd W Evergreen Ridge Apts 12615 to 12623 Lincoln Ave SW Woodspring Suites Hotel 11329 Pacific Hwy SW Citizen and Oak Apts 5406 82nd St SW	\$1,025,000 \$1,577,662 \$2,430,000 \$2,900,000 \$2,916,225 \$19,042,000 \$59,785,000	\$5,074 \$7,809 \$12,029 \$14,355 \$14,435 \$94,258 \$295,936

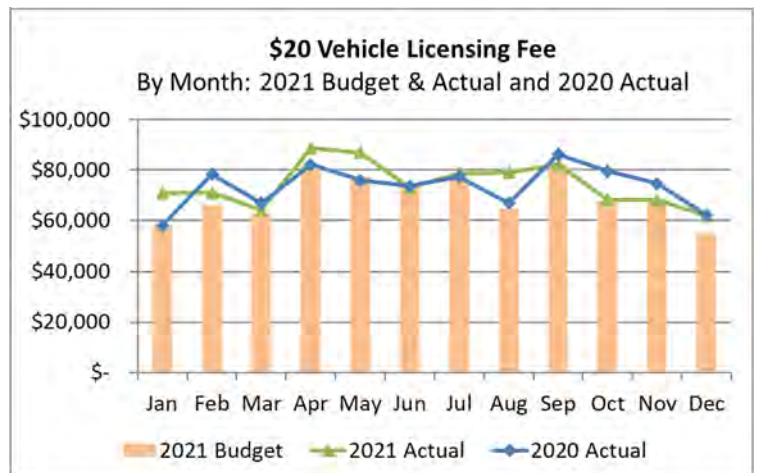
Month	Transaction Type			# of Parcels	Major Transactions - 2021 (continued)		
	Exempt	Taxable	Total		Description	Sales Price	Net Tax
Oct	59	109	168	175	Single Family Residence 11440 Gravelly Lake Dr SW	\$1,400,000	\$6,930
					Vacant Commercial Land Star Lite 8327 South Tacoma Way	\$1,400,000	\$6,930
					Used Car Lot 8121 South Tacoma Way	\$1,700,000	\$8,415
					European Square 6108 Mt Tacoma Dr SW	\$2,120,000	\$10,494
					Lakewood Professional Center 7502 Lakewood Dr West	\$2,415,000	\$11,954
					Clover Creek Apts 12502 Addison St SW	\$2,700,000	\$13,365
					Steilacoom Blvd Plaza 8520 Steilacoom Blvd SW	\$7,500,000	\$37,125
					Lakewood You Store It 12611 Pacific Highway SW	\$10,950,000	\$54,203
					Curbsmart Storage 12117 Pacific Highway SW	\$14,500,000	\$71,775
					Wellstone Bridgeport Apts 12535 Bridgeport Way SW	\$71,821,212	\$355,515
Nov	59	109	168	176	Single Family Residence 11409 Gravelly Lake Drive SW	\$1,325,000	\$6,559
					Single Family Residence 3411 South 90th St	\$1,450,000	\$7,178
					Retail Trade 9315 Gravelly Lake Dr SW	\$1,500,000	\$7,425
					Jack In the Box 8814 South Tacoma Way	\$1,540,000	\$7,623
					Single Family Residence 9908 Meadow Road SW	\$1,695,000	\$8,390
					Single Family Residence 13006 Avenue Dubois SW	\$2,115,500	\$10,472
					Chandelle Apts 3408 to 3412 South 90th St	\$4,984,000	\$24,671
					Somerset Gardens Apts 5110 Chicago Ave SW	\$5,487,400	\$27,163
					Grand Central Casino 10115 to 10117 South Tacoma Way	\$8,250,000	\$40,838
					The James Apts 4828 123rd St SW	\$32,550,000	\$161,123
Dec	60	105	165	181	Single Family Residence 11406 Gravelly Lake Drive SW	\$1,085,000	\$5,371
					Single Family Residence 8815 Lake Steilacoom Point Rd SW	\$1,200,000	\$5,940
					Commercial Vacant Land 3515 82nd Street South	\$2,000,000	\$9,900
					Vacant Undeveloped Land XXX Country Club Lane SW	\$3,000,000	\$14,850
					Lakewood Village/Towne Center Apts 10240 Bridgeport Wy SW Ste 106	\$9,266,750	\$45,870
Total Annual	689	1,314	2,003	2,115		\$406,818,230	\$2,013,750

Month	Transaction Type			# of Parcels	Major Transactions - 2020		
	Exempt	Taxable	Total		Description	Sales Price	Net Tax
Jan	60	67	127	142	Apartment Complex 14405 to 14417 Union Ave SW Crest Apartments 3276 South 92nd St Washington Oaks Apartments 15308 Washington Ave SW Carlyle Apartments 12721 47th Ave SW Clover Creek Apartments 12502 Addison St SW Eden Plaza 9312 South Tacoma Way Steilacoom Square 3865 Steilacoom Blvd SW	\$1,198,400 \$1,199,000 \$1,700,000 \$1,700,000 \$1,750,000 \$3,280,000 \$4,612,500	\$5,932 \$5,935 \$8,415 \$8,415 \$8,663 \$16,236 \$22,832
Feb	42	70	112	124	Auto Repair Services 4046 100th St SW Entertainment Bars 8920 South Tacoma Way Single Family Residence 7708 Walnut Street SW Gas Station Mini Mart 15408 Union Ave SW Western Inn 9920 South Tacoma Way	\$1,400,000 \$1,890,000 \$2,000,000 \$2,500,000 \$7,170,000	\$6,930 \$9,356 \$9,900 \$12,375 \$35,492
Mar	53	82	135	143	Single Family Residence 12746 Gravelly Lake Drive SW Malibu Apts 4120 109th St SW Grand Cedars Apts 5226 to 5230 Chicago Ave SW Amber Court Apts 12809 Lincoln Ave SW	\$1,625,000 \$2,093,000 \$2,820,000 \$3,080,000	\$8,044 \$10,360 \$13,959 \$15,246
Apr	38	73	111	174	Land & Land Improvements 5400 Chicago Ave SW Single Family Residences 124xx - 125xx Springbrook Lane	\$2,472,600 \$7,417,400	\$12,239 \$36,716
May	40	72	112	118	Vincent Apartments 3313 to 3317 92nd St South Single Family Residence 11702 Madera Drive SW Single Family Residence 8904 Frances Folsom St SW	\$1,200,000 \$1,236,000 \$1,403,000	\$5,940 \$6,118 \$6,945
Jun	43	100	143	153	Vacant Undeveloped Land 8109 North Thorne Lane SW Single Family Residence 8911 North Thorne Lane SW Medical Office 5605 100th St SW STE A-D Islander Apts 10417 to 10423 112th St SW Apt 5810 to 5816 77th St West Single Family Residence 11507 Gravelly Lake Drive SW Residential 6922 & 6918 146th St SW and 14714, 14704, 14601 Woodbrook Dr SW	\$1,000,000 \$1,010,000 \$1,100,000 \$1,175,000 \$1,300,000 \$1,872,500 \$2,514,998	\$4,950 \$5,000 \$5,445 \$5,816 \$6,435 \$9,269 \$12,449
Jul	59	103	162	174	Single Family Residence 11420 Gravelly Lake Drive SW Single Family Residence 8925 Lake Steilacoom Point Road SW Vacant Industrial Land 7301 150th Street SW Apt Condo High Rise 13140 Country Club Drive SW Unit 303 Auto Parking XXX 36th Ave Court SW Bell Garden Apartments 8810 John Dower Road SW Vacant Undeveloped Residential Land XXX Moreland Ave SW Boral Roofing 10920 Steele St S	\$1,150,000 \$1,225,000 \$1,300,000 \$1,300,000 \$2,500,000 \$2,644,000 \$2,700,000 \$6,100,000	\$5,693 \$6,064 \$6,435 \$6,435 \$12,375 \$13,088 \$13,365 \$30,195
Aug	41	95	136	138	Single Family Residence 9705 Lake Steilacoom Drive SW Single Family Residence 15 Lagoon Ln N Single Family Residence 8812 Frances Folsom St SW Single Family Residence 7308 North St S	\$1,000,000 \$1,150,000 \$1,334,000 \$1,650,000	\$4,950 \$5,693 \$6,603 \$8,168
Sep	53	98	151	165	Single Family Residence 7233 Interlaaken Drive SW Retail Trade 12612 Pacific Highway SW Single Family Residence 10807 Evergreen Terrace SW Single Family Residence 10007 Lake Steilacoom Drive SW Single Family Residence 9104 116th St SW Gas Station Mini Mart 7718 Bridgeport Way W Multi-Family Apts 110 Country Club Lane Duplex 8102 Sherwood Forest St SW Gas Station Mini Mart 8306 Tacoma Mall Boulevard	\$1,050,000 \$1,100,000 \$1,280,000 \$1,300,000 \$1,300,000 \$1,500,000 \$2,190,000 \$2,348,400 \$5,250,000	\$5,198 \$5,445 \$6,336 \$6,435 \$6,435 \$7,425 \$10,841 \$11,625 \$25,988
Oct	61	98	159	164	Single Family Residence 12617 Gravelly Lake Drive SW General Warehousing Storage 3003 107th St South Multi-Family Apts 6415 Steilacoom Blvd SW Multi-Family Apts 11216 to 11230 Kline St SW Single Family Residence 8420 Woodholme Rd SW Professional Svcs Building 5712 Main St SW Vacant Industrial Land 3451 84th St South	\$1,000,000 \$1,100,000 \$1,317,500 \$1,450,000 \$2,038,200 \$11,350,000 \$39,500,000	\$4,950 \$5,445 \$6,522 \$7,178 \$10,089 \$56,183 \$195,525
Nov	48	91	139	153	Single Family Residence 48 Loch Lane SW Jack In the Box 8814 South Tacoma Way Precision Countertops 8201 Durango St SW Clover Meadows Apartments 12517 47th Ave SW Warehouse Condo 2624 112th St S Village at Seeley Lake Apts 9221 57th Ave S	\$1,025,000 \$1,400,000 \$1,630,000 \$3,272,250 \$5,550,000 \$119,000,000	\$5,074 \$6,930 \$8,069 \$16,198 \$27,473 \$589,050
Dec	66	119	185	217	Single Family Residence 10313 Interlaaken Drive SW General Warehousing Storage 3727 112th St SW General Merchandise Retail Trade 8016 Durango St SW Governmental Services 12811 Pacific Highway SW (DHS) Business Park 10029 South Tacoma Way Beaumont Apts 8609 82nd St SW	\$1,000,000 \$2,600,000 \$2,950,000 \$5,573,000 \$18,231,250 \$62,116,500	\$4,950 \$12,870 \$14,603 \$27,586 \$90,245 \$307,477
Total Annual	604	1,068	1,672	1,865		\$387,194,498	\$1,916,613

Month	Transaction Type			# of Parcels	Major Transactions - 2019		
	Exempt	Taxable	Total		Description	Sales Price	Net Tax
Jan	60	90	150	159	Commercial/Retail 5221 100th St SW Commercial/Retail (Custer Square) 4102 to 7406 Custer Rd W Apartment Complex 12802 True Lane SW	\$1,850,000 \$2,550,000 \$5,293,600	\$9,158 \$12,623 \$26,203
Feb	39	54	93	98	Single Family Residence 6718 76th St W	\$1,050,000	\$5,198
Mar	61	90	151	198	Universal Tires & Wheels 9210 South Tacoma Way Single Family Residence 14 Country Club Drive SW General Warehousing 3401 96th St South	\$1,000,000 \$1,650,000 \$27,200,000	\$4,950 \$8,168 \$134,640
Apr	65	101	166	178	Single Family Residence 8921 North Thorne Lane SW Commercial Retail Trade 10506 Bridgeport Way SW Apartment Complex 5314 San Francisco Ave SW Beaumont Apartments 8609 82nd St SW	\$1,100,000 \$1,200,000 \$1,877,500 \$46,393,200	\$5,445 \$5,940 \$9,294 \$229,646
May	58	107	165	196	Single Family Residence 25 Forest Glen Ln SW Commercial Land & Improvements 11329 Pacific Hwy SW Commercial Land & Improvements 9530 Front St South Commercial Land & Improvements 9522 to 9537 Gravelly Lake Drive	\$1,175,000 \$1,600,000 \$5,000,000 \$7,865,000	\$5,816 \$7,920 \$24,750 \$38,932
Jun	51	116	167	185	Single Family Residence 11901 Greendale Drive SW RV Storage Yard XXX Steilacoom Blvd SW General Warehousing Storage/Farmers Coffee 9412 Front St S Walgreens 9505 Bridgeport Way SW Bridgeport Professional/Medical Svcs Bldg 7424 Bridgeport Wy Star Lite Market Place 8327 S Tacoma Way	\$1,072,500 \$1,200,000 \$1,225,000 \$4,327,714 \$7,250,000 \$11,700,000	\$5,309 \$5,940 \$6,064 \$21,422 \$35,888 \$57,915
Jul	53	99	152	167	Single Family Residence 11914 Nyanza Rd SW	\$1,200,000	\$5,940
Aug	54	101	155	170	No major transactions (\$1M+)	n/a	n/a
Sep	53	106	159	189	76 Union Gas Station Mini Mart 7718 Bridgeport Way West Tillicum Manor Mobile Park 23 Spaces 2 Duplexes 15317 WA Ave SW Single Family Residence 7 Country Club Drive West Commercial General Merchandise Retail Trade 10408 South Tac Way Commerical 9314 to 9316 Bridgeport Way SW Commercial Lakewood Square 6010 Mt Tacoma Drive SW	\$1,500,000 \$1,618,000 \$1,795,000 \$2,425,000 \$2,500,000 \$4,466,000	\$7,425 \$8,009 \$8,885 \$12,004 \$12,375 \$22,107
Oct	55	109	164	181	Single Family Residence 12404 Gravelly Lake Drive SW Lake Center Apt 5925 99th St SW Les Schwab xxx Durango St SW Klauser Building 3625 Perkins Ln Single Family Residence 12753 Gravelly Lake Drive SW Mt Tahoma Square Phase One 9505 South Tacoma Wy Butler House 4901 115th St Ct SW Macau Casino Restaurant 9811 South Tacoma Wy CVS Pharmacy 9332 to 9400 Bridgeport Way SW	\$1,140,000 \$1,150,000 \$1,218,000 \$1,450,000 \$1,775,000 \$2,100,000 \$3,197,100 \$6,000,000 \$8,505,300	\$5,643 \$5,693 \$6,029 \$7,178 \$8,786 \$10,395 \$15,826 \$29,700 \$42,101
Nov	42	83	125	136	Meadow Park Trlr Ct & Computer Repair 7416 Custer Road W Professional Office Building 9881 Bridgeport Way LLC New Construction Multi Family Apts 15001 Woodbrook Dr SW Single Family Residence 12718 Gravelly Lake Dr SW Single Family Residence 23 Country Dr SW Dutch Brothers Coffee 6229 Lake Grove St W	\$1,000,000 \$1,120,000 \$1,350,000 \$1,940,000 \$2,000,000 \$2,095,000	\$4,950 \$5,544 \$6,683 \$9,603 \$9,900 \$10,370
Dec	69	91	160		Single Family Residence 57 Country Club Road SW Single Family Residence 10502 Brook Lane SW Single Family Residence 7117 Interlaaken Drive SW Freeport Apts 10211 47th Ave SW Medical Office 11203 Bridgeport Way SW Single Family Residence 6820 150th St SW Oakridge Condos 8008 83rd Ave SW Royal Oaks Apts 8008 to 8248 Bridgeport Way SW	\$1,002,000 \$1,021,000 \$1,450,000 \$1,751,500 \$2,160,000 \$5,000,000 \$20,169,600 \$25,154,000	\$4,960 \$5,054 \$7,178 \$8,670 \$10,692 \$24,750 \$99,840 \$124,512
Total Annual	660	1,147	1,807	1,857		\$242,832,014	\$1,202,019

Fund 103 Transportation Benefit District

\$20 Vehicle Licensing Fee								
<i>Annual Totals</i>								
Month	2019 Actual	2020 Actual	2021		Over / (Under)			
			Budget	Actual	2021 Actual vs 2020 Actual		2021 Actual vs 2021 Budget	
					\$	%	\$	%
Jan	\$ 60,311	\$ 57,938	\$ 58,575	70,902	\$ 12,964	22.4%	\$ 12,327	21.0%
Feb	65,498	78,329	66,287	70,983	(7,346)	-9.4%	4,696	7.1%
Mar	52,470	66,865	62,769	64,192	(2,673)	-4.0%	1,422	2.3%
Apr	80,200	82,118	81,706	88,760	6,642	8.1%	7,054	8.6%
May	86,823	75,953	77,556	86,863	10,910	14.4%	9,307	12.0%
Jun	76,931	73,676	74,450	73,042	(634)	-0.9%	(1,408)	-1.9%
Jul	69,201	77,463	76,602	78,742	1,280	1.7%	2,140	2.8%
Aug	70,290	66,960	64,823	79,022	12,062	18.0%	14,199	21.9%
Sep	83,477	86,194	81,964	82,114	(4,080)	-4.7%	150	0.2%
Oct	66,370	79,594	67,768	68,261	(11,333)	-14.2%	493	0.7%
Nov	73,750	74,686	67,644	68,100	(6,586)	-8.8%	456	0.7%
Dec	45,363	62,073	54,854	61,816	(257)	-0.4%	6,961	12.7%
Annual Total	\$ 830,685	\$ 881,849	\$ 835,000	\$ 892,797	\$ 10,948	1.2%	\$ 57,797	6.9%
5-Year Ave Chg (2017 - 2021):			1.7%					



On August 6, 2012, the Lakewood City Council adopted Ordinance #550, creating a transportation benefit district (TBD) in the City of Lakewood, referred to as the Lakewood TBD. The TBD is a quasi-municipal corporation and independent taxing district created for the sole purpose of acquiring, constructing, improving, providing and funding transportation improvement within the city limits of Lakewood. It has the authority to impose certain taxes and fees, either through the vote of the people of board action, for transportation purposes. The TBD is governed by the members of the Lakewood City Council as the District's Board of Directors and the Mayor services as Chair of the Board. The Transportation Benefit District authority automatically expires on 12:01 am on July 16, 2032, unless dissolved sooner.

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

The fees are effective for tabs due beginning April 1, 2015. The Washington State Department of Licensing (DOL) collects the fees and distributes the net proceeds to the City on a monthly basis. DOL automatically deducts one percent (1%) of the \$20 fee at the time of

collection for administration and collections expenses incurred. The 1% administration fee is the maximum amount permitted by RCW 82.80.140.

On July 1, 2015 the Washington State Legislature enacted Second Engrossed Substitute Bill 5987 (SESSB 5987), which authorizes the City to assume the rights, powers, functions, and obligation of the TBD. On November 22, 2016, the City Council declared its intent to conduct a public hearing to consider the proposed assumption of the rights, powers, function, and obligations of the existing City of Lakewood TBD. The City Council conducted the public hearing on December 5, 2016. On December 12, 2016, the City Council adopted the ordinance to assume the TBD.

On December 20, 2021 the City Council approved to use the Transportation Benefit District \$20 vehicle license fee to leverage the issuance of bonds in support of seven transportation projects totaling \$11,600,000. The estimated bond repayment period is 20 years with annual debt service of \$835,000. Ordinance 767 added these seven projects the list of TBD eligible projects and extended the original sunset date from 12:01 AM on July 16, 2032 unless dissolved sooner to 12:01 AM December 2, 2044 to coincide with the debt service schedule.

On December 2021, 2021, the Lakewood TBD adopted Ordinance # 767, authorizing seven additional eligible projects and identified completed TBD projects as follows:

Completed Projects

- Steilacoom Boulevard – Lakewood Drive to West of South Tacoma Way
- Lakewood Drive – 100th to Steilacoom Boulevard
- Main Street – Gravelly Lake Drive to 108th St
- 59th – Main Street to 100th
- 108th – Bridgeport to Pacific Highway
- 108th – Main Street to Bridgeport

Current Eligible Projects

- Pacific Highway – 108th to SR 512
- 100th – Lakeview to South Tacoma Way
- New LED Street Lights
- Signal Projects
- Minor Capital Projects
- Neighborhood Traffic Safety
- Personnel, Engineering, Professional Services
- Chip Seal Program – Local Access Roads
- Lakewood Drive – Flett Creek to North City Limits
- 59th – 100th to Bridgeport
- Custer – Steilacoom to John Dower
- 88th – Steilacoom to Custer
- 100th – 59th to Lakeview
- Non-Motorized Trail: Gravelly Lake Drive – Washington Blvd to Nyanza Road SW (added 5/6/2019)
- Overlay & Sidewalk Fill-In: Custer Road – John Dower to 500' West of Bridgeport Way (added 5/6/2019)
- Nyanza Road SW: Gravelly Lake Drive to Gravelly Lake Drive (added 12/20/2021)
- Mt Tacoma Drive SW (Interlaaken to Whitman Ave SW) (added 12/20/2021)
- Ardmore/Whitman/93rd Street (added 12/20/2021)
- Hipkins Road SW from Steilacoom Boulevard to 104th Street SW (added 12/20/2021)
- Idlewild Road SW: Idlewild School to 112th Street SW (added 12/20/2021)
- 112th Street SW: Idlewild Road SW to Interlaaken Drive SW (added 12/20/2021)
- Interlaaken from 112th Street to Washington Boulevard (added 12/20/2021)

Vehicles Subject to the Vehicle Licensing Fee

The annual vehicle fee is due for each vehicle subject to license tab fees and for each vehicle subject to gross weight fees with an unladen (scale) weight of 6,000 pounds or less as described in table below. Vehicles with non-expiring registration, such as Disabled American Veteran and Collector Vehicles, are exempt from the tax. The annual vehicle licensing fee applies only when renewing a vehicle registration, and is effective upon the registration renewal date as provided by the Department of Licensing.

The following vehicles are subject to the vehicle licensing fee under RCW 82.80.140:

Vehicles Subject to the VLF		
Use Type	Description	Authority
CAB	Taxicab	RCW 46.17.350
CMB	Combination	RCW 46.17.355 if scale weight is 6000 pounds or less
CMB (non-powered)	Trailers	RCW 46.16A.450(b)
COM	Commercial vehicle	RCW 46.17.350 if scale weight is 6000 pounds or less
COM non powered	Commercial	RCW 46.16A.450
CYC	Motorcycle	RCW 46.17.350
FIX	Fixed Load vehicle	RCW 46.17.355 if scale weight is 6000 pounds or less
FRH, 6 seats or less	For Hire	RCW 46.17.350
FRH, 7 seats or more	For Hire	RCW 46.17.355 if scale weight is 6000 pounds or less
HDL	House Moving Dolly	RCW 46.17.350
LOG (powered)	Used Exclusively for hauling logs	RCW 46.17.355 if scale weight is 6000 pounds or less
LOG (non-powered)	Used exclusively for hauling logs	RCW 46.17.355
MHM	Motor home	RCW 46.17.350
MOB	Mobile Home	RCW 46.17.350 (if actually licensed)
PAS	Passenger vehicle	RCW 46.17.350
STA, 6 seats or less	Stage	RCW 46.17.350
STA, 7 seats or more	Stage	RCW 46.17.355 if scale weight is 6000 pounds or less
TLR	Private –use trailer (if over 2000 pounds scale weight)	RCW 46.17.350
TOW	Tow truck	RCW 46.17.350
TRK	Truck	RCW 46.17.355 if scale weight is 6000 pounds or less
TVL	Travel trailer	RCW 46.17.350
NEP	Neighborhood electric passenger vehicle	RCW 46.17.350
NET	Neighborhood electric truck	RCW 46.17.355 if scale weight is 6000 pounds or less
MEP	Medium-speed electric passenger vehicle	RCW 46.17.350
MET	Medium-speed electric truck	RCW 46.17.355 if scale weight is 6000 pounds or less

Vehicles Exempt from the Vehicle Licensing Fee

The following vehicles are specifically exempted from the vehicle licensing fee:

- a. Campers, as defined in RCW 46.04.085;
- b. Farm tractors or farm vehicles as defined in RCW 46.04.180 and 46.04.181;
- c. Mopeds, as defined in RCW 46.04.304;
- d. Off-road and non-highway vehicles as defined in RCW 46.04.365;
- e. Private use single-axle trailer, as defined in RCW 46.04.422;
- f. Snowmobiles as defined in RCW 46.04.546; and
- g. Vehicles registered under chapter 46.87 RCW and the international registration plan.

The following vehicles are not subject to the vehicle fee under RCW 82.80.140:

Vehicles Exempt from VLF		
Use Type	Description	Reasoning
ATQ	Antique Vehicle (any vehicle 30 years old)	Not subject to license fees
ATV	Motorized Non highway vehicle	Not subject to RCW 82.80.140
CGR	Converter Gear	Not subject to license fees
CMP	Campers	Exempt under RCW 82.80.140
GOV	State, County, City, Tribal	Not subject to license fees
FAR	Farm	Exempt under RCW 82.80.140
FCB	Farm Combination	Exempt under RCW 82.80.140
FED	Federally Owned	Not subject to license fees
FEX	Farm Exempt	Not subject to license fees
FMC	Federal Motorcycle Trailer	Not subject to license fees
ORV	Off Road Vehicles	Exempt under RCW 82.80.140
PED	Moped	Exempt under RCW 82.80.140
ATQ	Restored and Collector Vehicles	Not subject to license fees
SCH	Private School	Not subject to license fees
SNO, SNV	Snowmobiles	Exempt under RCW 82.80.140
SNV	Vintage snowmobiles	Exempt under RCW 82.80.140
SNX	State, County, City owned snowmobiles	Exempt under RCW 82.80.140
TLR	Personal use trailers, single axle (less than 2,000 pounds scale weight)	Exempt under RCW 82.80.140

Fund 302 – Transportation CIP

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

Fund 302 Transportation CIP - As of December 30, 2021		2021 Budget	2021 Actual
Revenues:			
Motor Vehicle Excise Tax		\$ 344,330	\$ 318,668
Increased Motor Vehicle Excise Tax		70,235	71,360
Multi-Modal Distribution		80,440	81,553
Grants		8,494,718	3,574,537
Contributions From Utilities/Developers/Partners		1,299,985	950,443
Pavement Degradation		-	44,110
Interest/Other		-	4,346
GO Bond Proceeds		6,600,000	6,639,010
Transfer In - Fund 001 General		700,000	700,000
Transfer In - Fund 102 REET		818,295	818,295
Transfer In - Fund 190 CDBG		294,960	18,137
Transfer In - Fund 401 SWM		4,316,155	930,556
Total Revenues		\$ 23,019,118	\$ 14,151,015
Expenditures:			
302.0000 Unallocated		-	56,319
302.0001 Personnel, Engineering & Professional Svcs		587,000	503,492
302.0002 New LED Streetlights		340,836	149,202
302.0003 Neighborhood Traffic Safety		50,248	522
302.0004 Minor Capital		320,113	269,526
302.0005 Chip Seal Program		380,000	332,633
302.0015 112th/111th Bridgeport Way to Kendrick		1,316,132	1,035,304
302.0024 Steilacoom Blvd - Farwest to Phillips		365,668	130,889
302.0060 Signal Projects		875,001	713,690
302.0068 Overlay: Pac Hw to 112th St SW		37,861	46,934
302.0071 Safety: SRTS - Phillips Rd Sidewalks & Bike Lanes (Steilacoom to Onyx)-Phase II		452,000	23,177
302.0072 Sidewalks: 59th Ave – 100th to Bridgeport Way		-	1,956
302.0074 Streets: S Tacoma Way - 88th to 80th St		535,935	58,472
302.0080 Overlay: 108th Street – Bridgeport Way to Pacific Highway		703,619	721,440
302.0119 Sidewalks: Lakewood Drive - Steilacoom Blvd. to Flett Creek		993,933	849,897
302.0133 Street & Sidewalks: Steilacoom Blvd (Farwest to Weller) ROW Acquisition		1,100,000	-
302.0134 Veterans Dr - GL Dr to Amer Lake Park		1,998,341	1,579,744
302.0135 Building, Street & Park Improvements		10,885,660	5,366,407
302.0137 Streets: Steilacoom Blvd/88th (Weller to Custer Rd.)		3,991,565	101,753
302.0138 Sidewalks: Onyx Dr SW - 89th to 97th		786,622	83,873
302.0144 146th St - Woodbrook to Murray		221,620	6,131
302.0164 Sidewalks: Farwest Dr, 112th to Lakes HS, 100th St Ct SW to STL Blvd		1,475,000	-
Total Expenditures		\$ 27,417,155	\$ 12,031,361
Beginning Fund Balance		\$ 4,869,919	\$ 4,869,919
Ending Fund Balance		\$ 471,882	\$ 6,989,573

Sewer CIP Funds

The Sewer Capital Project CI Fund accounts for the construction and expansion of a sewer system and related costs to maintain and operate the fund. The City Council also adopted Resolution 2018-19, which supports continuing the sewer surcharge and expanding the geographical area to include the entire city and identifies that the surcharge are to be used for design, construction and other costs associated with sewer projects beyond paying for debt service. This will allow the City to use surcharge revenue to pay for sewer projects both inside and outside of Tillicum and Woodbrook.

Fund 311 Sewer Capital Project - As of December 31, 2021		2021 Budget	2021 Actual
Revenues:			
Interest/Other		\$ -	\$ 85,930
Grant		75,000	-
Sewer Availability charges		348,760	379,392
Sewer Collection charges		235,000	234,124
Transfer In - Fund 204 Sewer Project Debt (4.75% Surcharge)		190,000	190,000
Total Revenues		\$ 848,760	\$ 889,447.06
Expenditures:			
311.0000	Unallocated	35,000	24,924
311.0002	Side Sewer CIPS	250,419	-
311.0005	Maple St Sewer Extension	1,231,042	870,941
311.0013	Fort Steilacoom Park Sewer Extension	227,000	-
Total Expenditures		\$ 1,743,461	\$ 895,865.19
Beginning Fund Balance		\$ 1,531,918	\$ 1,531,918
Ending Fund Balance		\$ 637,217	\$ 1,525,500

Fund 401 – Surface Water Management Operations & CIP

The Surface Water Management Fund accounts for activities that provide storm water collection and disposal services to the City. Activities include administration, engineering, construction, operation, maintenance, and repairs, which are primarily supported by user fees. The fees are billed by Pierce County and are included in the semi-annual property taxes, and remitted by the County to the City.

Fund 401 Surface Water Management - As of December 31, 2021		2021 Budget	2021 Actual
Storm Drainage Fees & Charges		\$ 4,401,500	\$ 4,682,408
Site Development Permits		50,000	86,145
Special Assessment		33,285	32,659
GO Bond Proceeds		1,000,000	4,028,365
Interest Earnings / Other		15,600	6,283
Grants/Contributions		3,435	37,518
Total Revenues		\$ 5,503,820	\$ 8,873,377
Expenditures:			
401.0000	Operations & Maintenance	3,197,496	2,681,198
401.0000	Transfers to Parks CIP	206,277	-
401.0000	Transfers to Transportation CIP	4,316,155	930,556
401.0000	Debt Service Payment	60,566	-
401.0008	Outfall Retrofit	124,184	-
401.0012	Outfall Retrofit Feasibility Project	60,000	-
401.0014	Water Quality Improvements	45,000	-
401.0015	Oakbrook Outfall Retrofits	219,577	-
401.0018	Waughop Lake Treatment	20,000	8
401.0020	2022 Drainage Pipe Repair Project	35,000	37,484
401.0021	American Lake Treatment Project	61,121	31,129
401.0023	Clover Creek Flood Risk Reduction Study	125,000	6,263
401.9999	IT Maintenance & Operations	27,613	31,880
Total Expenditures		\$ 8,497,989	\$ 3,718,518
Beginning Fund Balance		\$ 5,821,019	\$ 5,821,019
Ending Fund Balance		\$ 2,826,850	\$ 10,975,878

ADMINISTRATIVE SERVICES

Fund 104 Hotel/Motel Lodging Tax

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

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

Hotel/Motel Lodging Tax								
Annual Totals								
Month	2019 Actual	2020 Actual	2021		Over / (Under)			
			Budget	Actual	2021 Actual vs 2020 Actual		2021 Actual vs 2021 Budget	
					\$	%	\$	%
Jan	\$ 52,821	\$ 80,098	\$ 63,515	\$ 78,567	\$ (1,531)	-1.9%	\$ 15,052	23.7%
Feb	65,824	58,654	68,436	61,859	3,205	5.5%	(6,577)	-9.6%
Mar	84,328	51,444	83,156	99,524	48,080	93.5%	16,368	19.7%
Apr	82,032	53,538	72,982	88,869	35,331	66.0%	15,887	21.8%
May	97,918	72,138	83,568	111,327	39,189	54.3%	27,759	33.2%
Jun	111,782	79,755	98,991	140,640	60,885	76.3%	41,649	42.1%
Jul	121,053	87,560	108,280	144,932	57,372	65.5%	36,652	33.8%
Aug	122,802	97,783	111,620	155,248	57,465	58.8%	43,628	39.1%
Sep	109,087	81,284	93,698	108,717	27,433	33.7%	15,019	16.0%
Oct	94,968	81,553	87,130	90,941	9,388	11.5%	3,810	4.4%
Nov	80,038	63,713	68,542	81,749	18,036	28.3%	13,207	19.3%
Dec	69,300	59,791	60,082	77,448	17,657	29.5%	17,367	28.9%
Annual Total	\$ 1,091,953	\$ 867,311	\$ 1,000,000	\$ 1,239,821	\$ 372,510	43.0%	\$ 239,821	24.0%
5-Year Ave Change (2017 - 2021):			12.5%		Decreases in 2020 due to COVID-19 caused closure/cancellation of events.			



The following table provides details of the hotel/motel lodging tax allocations for year-to-date December 31, 2021.

Hotel/Motel Lodging Tax Summary	2021	
	Annual Budget	Actual YTD Dec
4% Revenue:		
Special Hotel/Motel Tax (2%)	\$ 276,572	\$ 353,905
Transient Rental Income (2%)	308,571	355,057
Subtotal	585,143	708,963
3% Revenue:		
Special Hotel/Motel Tax (3%)	414,857	530,858
Subtotal	414,857	530,858
Interest	-	2,118
Total Revenue	1,000,000	1,241,939
4% Expenditure:		
Asia Pacific Cultural Center	15,000	15,000
City of Lakewood Communications - Imaging Promotion	40,000	37,144
City of Lakewood - Concert Series	20,000	17,543
City of Lakewood - PRCS - Farmers Market	35,000	33,143
City of Lakewood - PRCS - SummerFEST	80,000	4,250
Historic Fort Steilacoom Association	12,000	12,000
Lakewold Gardens	50,000	50,000
Lakewood Arts Festival Association	19,500	19,500
Lakewood Chamber of Commerce	90,000	88,315
Lakewood Chamber of Commerce - Nights of Lights	25,000	15,929
Lakewood Historical Society & Museum	35,000	35,001
Lakewood Playhouse	25,000	6,479
Lakewood Sister Cities Association - Gimhae	16,350	1,155
Lakewood Sister Cities Association - Int'l Festival	7,550	4,525
Tacoma Regional Convention + Visitor Bureau & Tacoma Sound Sports Commission	100,000	85,657
Subtotal	570,400	425,640
3% Expenditure:		
City of Lakewood - PRCS - Gateways	140,941	68,049
CPTC McGavick Center Payment	101,850	101,850
Subtotal	242,791	169,899
		-
Total Expenditures	\$ 813,191	\$ 595,538
Beginning Balance	\$ 1,659,033	\$ 1,659,033
Ending Balance	\$ 1,845,842	\$ 2,305,435

Fund 501 Fleet & Equipment

The Fleet and Equipment Replacement Fund accounts for all costs associated with operating, maintaining and replacing the City's vehicles and other motorized equipment. This fund owns and depreciates all non-proprietary fund assets of this nature. Fleet and equipment user charges are allocated to the operating funds based on usage.

Fund 501 - Fleet & Equipment Fund				
<i>As of December 31</i>				
	2019 Annual Actual	2020 Annual Actual	2021	
			Annual Budget	YTD Actual
Sources:				
M&O Revenue	\$ 763,367	\$ 617,408	\$ 740,720	\$ 609,767
Interest Earnings/Misc	71,013	19,472	15,000	3,932
Interfund Loan Proceeds	-	880,204	-	-
Replacement Reserves Collections	805,481	-	907,987	835,636
Capital Contributions	-	25,807	119,900	99,695
Proceeds from Sale of Assets	13,339	11,716	-	30,580
Transfer In from Insurance Recovery	81,184	64,851	-	-
Total Sources	\$ 1,734,384	\$ 1,619,458	\$ 1,783,607	\$ 1,579,610
Operating Exp:				
Fuel/Gasoline	323,206	255,476	424,150	323,367
Other Supplies	18,655	11,720	3,990	12,089
Repairs & Maintenance	499,389	380,884	327,580	308,472
Other Services & Charges	6,468	516	-	352
Subtotal - Operating Exp	\$ 847,718	\$ 648,596	\$ 755,720	\$ 644,280
Capital & Other 1-Time:				
Fleet & Equipment Replacement	941,993	490,005	821,552	585,059
Transfer to Fund 180 Narcotics Seizure	-	-	14,500	14,500
Subtotal - Capital & Other 1-Time Exp	\$ 941,993	\$ 490,005	\$ 836,052	\$ 599,559
Total Uses	\$ 1,789,711	\$ 1,138,601	\$ 1,591,772	\$ 1,243,839
Sources Over/(Under) Uses	\$ (55,327)	\$ 480,857	\$ 191,835	\$ 335,771
Beginning Balance	\$ 3,835,778	\$ 3,780,451	\$ 4,261,308	\$ 4,261,308
Ending Balance	\$ 3,780,451	\$ 4,261,308	\$ 4,453,143	\$ 4,597,080

Fund 503 Information Technology

The Information Technology Fund accounts for all costs and services associated with the City's Information Technology needs. This fund supports all internal systems such as the City's Geographical Information Systems (GIS) needs, Internal & External Web Resources (WWW, Intranet & FTP), E-Mail Systems, business continuity needs, infrastructure resources, applications and overall support. In addition, the fund leverages emerging technologies to reduce cost, limit growth in the workforce, and improve services to citizens and employees; and to provide the most innovative and cost effective technology services for managing the City of Lakewood. Information technology costs are allocated to the operating funds based on a combination of FTEs and usage.

Fund 503 - Information Technology				
<i>As of December 31</i>				
	2019 Annual Actual	2020 Annual Actual	2021	
			Annual Budget	YTD Actual
Sources:				
M&O Revenue	\$ 1,202,671	\$ 1,337,482	\$ 1,933,629	\$ 1,381,651
Interest Earnings/Misc	2,201	2,826	-	215
Replacement Reserves Collections	48,678	66,845	-	-
Capital Contributions/Grants	593,944	305,350	786,155	344,580
Total Sources	\$ 1,847,494	\$ 1,712,503	\$ 2,719,784	\$ 1,726,446
Operating Exp:				
Personnel	562,728	524,535	588,699	583,361
Supplies	40,330	60,796	179,520	49,704
Other Services & Charges	601,814	754,976	1,165,410	748,801
Subtotal - Operating Exp	\$ 1,204,872	\$ 1,340,307	\$ 1,933,629	\$ 1,381,866
Capital & Other 1-Time:				
Website Update/Redesign	4,726	520	7,499	2,421
Disaster Recover/Co-Location Police (MO)	26,800	-	20,000	19,957
Computer Replacement	131,682	142,264	162,250	68,808
Vulnerability & Penetration Testing	33,255	-	-	-
Security Enhancements	1,869	-	-	-
Server/Hardware Upgrades	28,963	-	30,000	-
Legal Workflow System	3,209	-	-	-
In Car Video System	131,949	121,333	-	-
Police SANS Storage Implementation	113,506	-	-	-
O&M Facility Fiber Installation	18,134	-	-	-
Cloud Enabled Backup Storage	37,612	-	-	-
Cybersecurity	62,239	-	-	-
CW - Co-Location for Disaster Recovery	-	-	80,000	-
Fiber Optic Connection FSP O&M	-	36,860	-	-
Rental Housing Project	-	-	75,000	17,836
Document Management System	-	3,594	296,406	194,613
CED+ / PALS Permit System	-	779	-	-
Video Surveillance	-	-	20,000	-
Disaster Recover/Co-Location Police Station	-	-	3,000	-
Redundant Voice/Data at Police Station	-	-	10,000	5,596
Replace Radio Antenna	-	-	22,000	24,886
MS Exchange Server & Client Licenses	-	-	50,000	-
Enterprise Vault	-	-	10,000	10,463
Subtotal - Capital & Other 1-Time Exp	\$ 593,944	\$ 305,350	\$ 786,155	\$ 344,580
Total Uses	\$ 1,798,816	\$ 1,645,657	\$ 2,719,784	\$ 1,726,446
Sources Over/(Under) Uses	\$ 48,678	\$ 66,846	\$ -	\$ -
Beginning Balance	\$ 90,000	\$ 138,678	\$ 205,522	\$ 205,522
Ending Balance	\$ 138,678	\$ 205,522	\$ 205,522	\$ 205,522

Fund 504 Risk Management

The Risk Management Fund accounts for the financial administration of the City's comprehensive risk management program. The Fund assures that the revenues and assets of the City are protected through an established risk control and risk finance program including risk management goals and objectives, a formalized risk assessment process and methodology for reviewing and monitoring of the effectiveness of the risk management program. Risk management functions include property, casualty and general liability and similar functions. Risk management provides departments with information and assistance about recommended insurance requirements for various City contracts. Through the safety program, information and training is provided on how to reduce the risk of injury to employees, the general public and the City owned and leased property. This fund is funded primarily through user charges allocated to the operating funds based on a combination of FTEs and usage.

Fund 504 - Risk Management				
<i>As of December 31</i>				
	2019 Annual Actual	2020 Annual Actual	2021	
			Annual Budget	YTD Actual
Sources:				
M&O Revenue	\$ 1,561,705	\$ 1,289,027	\$ 1,406,350	\$ 1,273,297
AWC Retro Refund	-	128,938	-	117,286
Insurance Proceeds/3rd Party Recoveries	285,680	371,383	200,000	215,508
Total Sources	\$ 1,847,385	\$ 1,789,348	\$ 1,606,350	\$ 1,606,091
Uses:				
Safety Program	2,782	2,474	13,850	2,754
AWC Retro Program	35,792	37,356	37,500	33,944
WCIA Assessment	1,411,230	1,438,931	1,355,000	1,364,838
Claims/Judgments & Settlements	316,397	245,735	200,000	204,553
Transfer Insurance Proceeds to Fleet & Equipment	81,184	64,851	-	-
Total Uses	\$ 1,847,385	\$ 1,789,348	\$ 1,606,350	\$ 1,606,090
Sources Over/(Under) Uses	\$ -	\$ -	\$ -	\$ 0
Beginning Balance	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ -	\$ -	\$ -	\$ 0

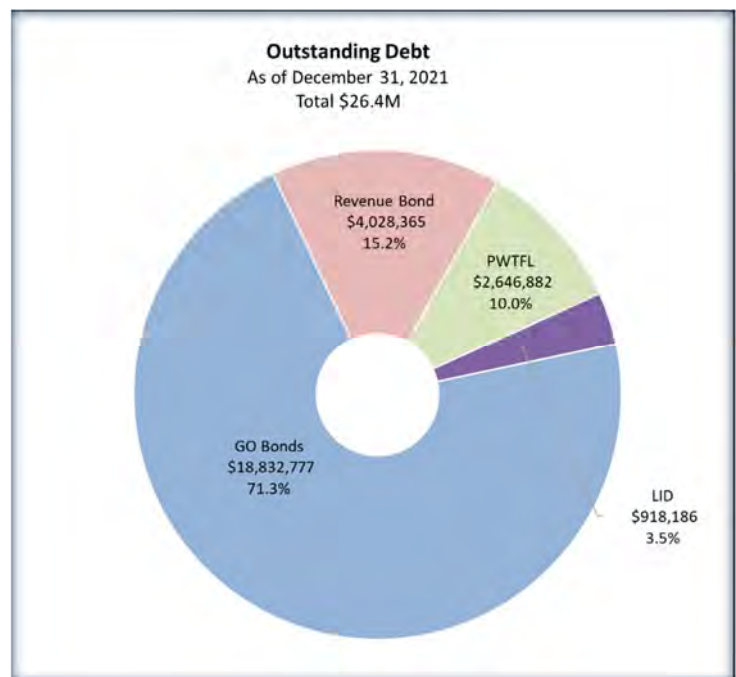
Debt Service

Under RCW 39.36.020(2), the public may vote to approve bond issues for general government in an amount not to exceed 2.5% of the value of all taxable property within the City. Within the 2.5% limit, the City Council may approve bond issues not to exceed 1.5% of the City's assessed valuation. Prior to the passage of new legislation in 1994, the statutory limit on councilmanic (non-voted) debt for general government purposes was 0.75% of assessed valuation. Another 0.75% of councilmanic debt was available only for lease-purchase contracts (RCW 35.43.200). These two components are combined and can be used for any municipal purpose, including using the entire 1.5% for bonds. Therefore, the City's remaining debt capacity without voter approval is \$102.8M and an additional \$81.1M may be accessed with voter approval. The voter-approved capacity is generally referred to as unlimited tax general obligation debt, which requires 60% voter approval and the election must have a voter turnout of at least 40% of those who voted in the last State general election. With this vote, the voter approves additional property tax be levied above and beyond the constitutional and statutory caps on property tax.

In addition to this general purpose debt capacity, RCW 39.36.030(4) also allows voter approval of park facilities and utility bond issues, each limited to 2.5% of the City's assessed valuation. Therefore, legally the City can issue up to a total of 7.5% of the City's assessed valuation in bonds for \$589.5M. The tables below show the City's available debt capacity and outstanding debt as of December 31, 2021.

Computation of Limitation of Indebtedness As of December 31, 2021					
Description	General Purpose		Excess Levy Open Space & Park (voted)	Excess Levy Utility Purposes (voted)	Total Debt Capacity
	Councilmanic (Limited GO)	Excess Levy (with a vote)			
AV = \$8,111,198,629 (A)					
1.50%	\$ 121,667,979	\$ (121,667,979)			\$ -
2.50%		\$ 202,779,966	\$ 202,779,966	\$ 202,779,966	\$ 608,339,897
Add: Cash on Hand for Redemption (B)	\$ -				\$ -
Less: Bonds Outstanding	\$ (18,832,777)	\$ -	\$ -	\$ -	\$ (18,832,777)
Remaining Debt Capacity	\$102,835,203	\$81,111,986	\$202,779,966	\$202,779,966	\$589,507,120
General Capacity (C)	\$183,947,189				
(A) Final Assessed Valuation for 2021 Property Tax Collection					
(B) Debt Service Prefunding (the City currently does not prefund debt service)					
(C) Combined Total for Councilmanic and Excess Levy Capacities					

Public Works Trust Fund Loans & SWM Revenue Bonds: The City borrowed a total of \$7.93M at rates between 0.50% and 1.0% for 20 years from the State's Public Works Trust Fund (PWTF) to finance sewer projects. The PWTF is a revolving loan managed by the State to provide below market rate financing for health and safety related public works improvement projects through a competitive application process. The City also issued \$4.0 in SWM Revenue Bonds in 2021. These loans are backed by the rates collected from users thus are not considered as the City's general obligation debt nor are they subject to the limitation of calculation.



Summary of Outstanding Debt As of December 31, 2021								
Description	Purpose	Issue Date	Final Maturity	Interest Rate %	Amount Issued	Outstanding Debt	Average Annual Payment	Funding Source
Limited Tax General Obligation Bonds (LTGO) - 2021A	Transportation Projects	10/16/2021	12/01/2023	1.00%	\$ 667,375	\$ 667,375	\$ 333,000	REET
Limited Tax General Obligation Bonds (LTGO) - 2021B	Transportation Projects	10/16/2021	12/01/2037	2.00%	\$ 5,971,635	\$ 5,971,635	\$ -	REET
2020 Limited Tax General Obligation Bonds (LTGO)	Transportation Projects	12/9/2020	12/1/2035	2.00%	\$ 3,029,885	\$ 2,853,435	\$ 183,000	REET
2019 Limited Tax General Obligation Bonds (LTGO)	Transportation Projects	5/8/2019	12/1/2038	3.0 - 5%	\$ 7,460,000	\$ 6,930,000	\$ 270,000	REET
2016 Limited Tax General Obligation Bonds (LTGO)	Refunding 2009 LTGO	4/19/2016	12/1/2028	1.40 - 2.41%	\$ 1,884,032	\$ 1,355,590	\$ 210,000	General Fund
LOCAL Financing	LED Streetlight Retrofit	3/24/2015	12/1/2027	2.33%	\$ 1,460,000	\$ 840,000	\$ 156,000	General Fund
59th Avenue Promissory Note	Right-of-Way / Roadway in Lakewood Towne Center	4/30/2005	4/30/2024	3.74%	\$ 1,071,000	\$ 214,742	\$ 77,000	General Fund
Subtotal					\$ 21,543,927	\$ 18,832,777	\$ 1,229,000	
Surface Water Management Revenue Bond - 2021	Surface Water Management Projects	10/16/2021	12/1/2030	1.50%	\$ 4,028,365	\$ 4,028,365	\$ 440,000	SWM
Subtotal					\$ 4,028,365	\$ 4,028,365	\$ 440,000	
PWTFL 04-691-PRE-132	American Lake Gardens/ Tillicum Sewer	7/7/2005	7/7/2024	1.00%	\$ 593,864	\$ 89,145	\$ 31,000	Assessments on all Lakewood Sewer Accounts
PWTFL 06-962-022	American Lake Gardens/ Tillicum Sewer	9/18/2006	9/18/2026	0.50%	\$ 5,000,000	\$ 1,472,410	\$ 302,000	Assessments on all Lakewood Sewer Accounts
PWTFL 08-951-025	American Lake Gardens/ Tillicum Sewer	3/1/2008	7/1/2028	0.50%	\$ 1,840,000	\$ 728,183	\$ 107,000	Assessments on all Lakewood Sewer Accounts
PWTFL 12-951-025	American Lake Gardens/ Tillicum Sewer	6/1/2012	6/1/2031	0.50%	\$ 500,000	\$ 357,143	\$ 37,000	Assessments on all Lakewood Sewer Accounts
Subtotal					\$ 7,933,864	\$ 2,646,882	\$ 477,000	
Combined Local Improve District (CLID) 1101/1103	Street Improvements	12/1/2006	12/1/2026	3.75 - 4.65%	\$ 2,824,704	\$ -	\$ 210,000	Assessment on Eight Property Owners
Local Improvement District (LID) 1108	Street Improvements	1/1/2008	12/1/2027	4.22 - 5.3%	\$ 880,000	\$ 66,186	\$ 56,000	Assessment on Single Business
Local Improvement District (LID) 1109	Street Improvements	3/2/2020	3/1/2033	2.76 - 3.47%	\$ 922,757	\$ 852,000	\$ 71,000	Assessment on Single Business
Subtotal					\$ 4,627,461	\$ 918,186	\$ 337,000	
Total					\$ 38,133,617	\$ 26,426,210	\$ 2,530,000	

Compensated absences are an unfunded liability comprised of all outstanding vacation pay and accrued compensatory time that is recorded as an expenditure when paid. This occurs when an employee is paid out for unused vacation or compensatory time when an employee leaves the City. The calculation is made on an annual basis. As of December 31, 2021, this unfunded liability totals \$3.2M.

Legacy Cost						
Group	December 31, 2019		December 31, 2020		December 31, 2021	
	FTE	Total Liability	FTE	Total Liability	FTE	Total Liability
Non-Rep	33.00	\$ 428,358	33.00	\$ 525,929	35.00	\$ 600,304
AFSCME	86.25	\$ 602,564	86.00	\$ 664,352	90.50	\$ 711,374
LPMG	4.00	\$ 182,650	4.00	\$ 222,861	4.00	\$ 215,585
LPIG	93.00	\$ 1,727,578	92.00	\$ 1,845,670	95.00	\$ 1,659,124
Teamsters	4.00	\$ 23,565	4.00	\$ 22,168	2.00	\$ 18,163
Total	220.25	\$ 2,964,715	219.00	\$ 3,280,980	226.50	\$ 3,204,550

Cash & Investments

The City currently maintains cash in its bank account to earn earnings credit, which offsets banking service fees. The remainder is invested with the Local Government Investment Pool (LGIP). As of December 31, 2021, the total invested with the LGIP is \$52.83M with net earnings of 0.10% compared to the average yield on the 6-month Treasury Bill of 0.09%.

By Fund Summary

The following table provides a summary of each fund's activity as of December 31, 2021.

Fund	Beginning Fund Balance 1/1/2021	YTD Activity		Revenue Over/(Under) Expenditures	Ending Fund Balance 12/31/2021	Cash Balance ⁽³⁾ 12/31/2021
		Revenues ⁽¹⁾	Expenditures ⁽²⁾			
Total All Funds	\$42,200,407	\$95,220,585	\$ 78,393,776	\$ 16,826,809	\$ 59,027,223	\$ 59,752,263
001General Fund	\$13,730,802	\$46,058,514	\$ 42,038,661	\$ 4,019,853	\$ 17,750,656	\$ 14,473,577
1XX Special Revenue Funds	\$ 5,230,493	\$ 8,592,853	\$ 6,970,691	\$ 1,622,162	\$ 6,852,659	\$ 10,879,516
101 Street Operations & Maintenance	-	2,276,692	2,252,912	23,781	23,781	-
103 Transportation Benefit District	687,753	893,671	-	893,671	1,581,424	1,581,424
104 Hotel/Motel Lodging Tax	1,659,031	1,241,939	595,538	646,401	2,305,435	2,168,133
105 Property Abatement/RHSP/1406 Funds	658,414	594,805	603,598	(8,792)	649,622	686,782
106 Public Art	135,500	22,624	37,902	(15,277)	120,222	120,224
180 Narcotics Seizure	226,196	32,681	66,876	(34,194)	192,004	196,643
181 Felony Seizure	47,837	40	11,679	(11,640)	36,197	36,198
182 Federal Seizure	160,906	1,100	18,501	(17,401)	143,505	143,505
190 CDBG	1,381,724	931,232	799,461	131,770	1,513,493	-
191 Neighborhood Stabilization Program	255,114	52,182	52,620	(438)	254,677	255,119
192 South Sound Military Partnership	18,018	786,151	771,870	14,281	32,299	-
195 Public Safety Grants	-	460,460	460,460	(0)	(0)	-
196 ARPA (American Rescue Plan Act)	-	1,299,275	1,299,275	-	-	5,691,488
2XX Debt Service Fund	\$ 988,318	\$ 2,271,523	\$ 2,273,710	\$ (2,187)	\$ 986,131	\$ 986,132
201 General Obligation Bond Debt Service	-	1,222,095	1,222,095	-	-	-
202 Local Improvement District Debt Service	248,038	252,442	381,529	(129,087)	118,951	118,950
204 Sewer Project Debt Service	607,313	796,861	670,086	126,775	734,088	734,088
251 Local Improvement District Guaranty	132,968	125	-	125	133,093	133,093
3XX Capital Project Funds	\$11,278,846	\$23,094,097	\$ 17,389,184	\$ 5,704,913	\$ 16,983,759	\$ 16,244,526
301 Parks CIP	2,605,498	3,494,786	2,712,062	782,724	3,388,223	3,686,631
302 Transportation CIP	4,869,919	14,151,015	12,031,361	2,119,654	6,989,573	6,806,288
103 Real Estate Excise Tax	2,271,511	4,558,849	1,749,896	2,808,953	5,080,463	4,223,615
311 Sewer Project CIP	1,531,918	889,447	895,865	(6,418)	1,525,500	1,527,993
4XX Enterprise Funds	\$ 5,821,019	\$ 8,873,377	\$ 3,718,518	\$ 5,154,860	\$ 10,975,880	\$ 11,258,613
401 Surface Water Management	5,821,019	\$8,873,377	3,718,518	5,154,860	10,975,879	11,258,613
5XX Internal Service Funds	\$ 5,051,129	\$ 5,709,083	\$ 5,383,133	\$ 325,950	\$ 5,377,081	\$ 5,766,492
501 Fleet & Equipment	4,261,308	1,579,611	1,243,839	335,772	4,597,081	4,638,452
502 Property Management	584,300	796,936	806,758	(9,822)	574,479	646,562
503 Information Technology	205,523	1,726,446	1,726,446	-	205,523	415,500
504 Risk Management	-	1,606,091	1,606,091	-	-	65,978
6XX Fiduciary Funds	\$ 99,799	\$ 621,137	\$ 619,878	\$ 1,259	\$ 101,058	\$ 143,408
631 Custodial Funds	99,799	621,137	619,878	1,259	101,058	143,408

(1) Revenues includes all sources, ongoing and one-time.

(2) Expenditures includes all uses, ongoing and one-time.

(3) Negative cash balance due to timing of grant reimbursements and/or revenue collection.

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
(001) GENERAL FUND					
REVENUES:					
Taxes	\$30,197,457	\$28,546,334	\$27,259,500	\$29,722,500	\$33,579,772
Property Tax	7,159,443	7,259,756	7,412,100	7,412,100	7,431,434
Local Sales & Use Tax	11,955,004	11,946,044	10,060,000	12,000,000	14,413,902
Sales/Parks	663,655	671,080	575,000	650,000	789,461
Brokered Natural Gas Use Tax	50,477	39,494	34,000	34,000	54,213
Criminal Justice Sales Tax	1,179,058	1,213,087	1,043,000	1,193,000	1,434,092
Admissions Tax	504,879	96,599	200,000	150,000	226,165
Utility Tax	5,575,351	5,402,943	5,479,100	5,479,100	5,436,800
Leasehold Tax	9,779	6,903	4,300	4,300	6,936
Gambling Tax	3,099,813	1,910,429	2,452,000	2,800,000	3,786,769
Franchise Fees	4,145,138	4,289,904	4,269,000	4,269,000	4,364,450
Cable, Water, Sewer, Solid Waste	3,021,837	3,082,339	3,029,000	3,029,000	3,191,516
Tacoma Power	1,123,301	1,204,366	1,240,000	1,240,000	1,172,934
Small Cell	-	3,200	-	-	-
Development Service Fees	1,749,026	2,252,765	1,755,200	1,760,200	2,066,139
Building Permits	690,016	992,686	735,600	735,600	963,054
Other Building Permit Fees	315,885	273,605	297,700	297,700	175,675
Plan Review/Plan Check Fees	603,498	810,634	581,400	581,400	747,948
Other Zoning/Development Fees	139,627	175,840	140,500	145,500	179,462
Licenses & Permits	415,674	354,013	382,525	382,525	409,993
Business License	292,489	254,104	276,525	276,525	282,550
Alarm Permits & Fees	84,348	63,533	70,000	70,000	92,496
Animal Licenses	38,838	36,376	36,000	36,000	34,947
State Shared Revenues	1,144,373	1,479,167	1,236,695	1,236,695	1,373,339
Criminal Justice	167,506	179,221	173,235	173,235	187,341
Criminal Justice High Crime	162,777	427,878	249,450	249,450	275,031
Liquor Excise Tax	330,276	393,090	339,770	339,770	436,678
Liquor Board Profits	483,806	478,969	474,240	474,240	474,288
Marijuana Enforcement/Excise Tax	8	8	-	-	-
Intergovernmental	528,086	453,830	288,665	216,110	224,685
Police FBI & Other Misc	14,080	12,870	12,000	12,000	12,960
Police-Animal Svcs-Steilacoom	18,012	15,630	16,601	16,601	17,543
Police-Animal Svcs-Dupont	33,252	33,917	34,514	34,514	34,595
Police-South Sound 911 Background Investigations	32,640	17,298	15,000	15,000	21,590
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	63,917
Muni Court-City of Dupont	121,505	35,565	87,550	68,079	68,080

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
(001) GENERAL FUND-continued					
Charges for Services & Fees	1,648,838	1,365,370	1,331,550	1,331,550	1,243,338
Parks & Recreation Fees	279,541	127,720	191,250	191,250	153,762
Police - Various Contracts	19,943	3,851	4,000	4,000	9,855
Police - Towing Impound Fees	10,000	3,000	4,000	4,000	-
Police - Extra Duty	978,470	875,281	775,000	775,000	719,810
Police - Western State Hospital Community Policing	355,500	355,500	355,500	355,500	355,750
Other	5,384	18	1,800	1,800	4,162
Fines & Forfeitures	1,762,837	1,273,308	1,363,205	1,388,205	1,629,997
Municipal Court	812,773	608,159	663,205	588,205	546,047
Photo Infraction	950,064	665,148	700,000	800,000	1,083,951
Miscellaneous/Interest/Other	417,942	161,833	129,201	129,201	169,515
Interest Earnings	160,388	52,458	67,930	67,930	19,124
Penalties & Interest - Taxes	167,569	34,294	7,500	7,500	19,004
Miscellaneous/Other	89,985	75,081	53,771	53,771	131,388
Interfund Transfers	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
Subtotal Operating Revenues	\$42,294,072	\$40,461,225	\$38,300,241	\$40,720,686	\$45,345,928
<i>EXPENDITURES:</i>					
City Council	135,995	134,101	148,287	148,287	132,143
Legislative	133,874	134,101	144,837	144,837	132,128
Sister City	2,121	-	3,450	3,450	15
City Manager	722,760	636,362	709,664	711,784	618,248
Executive	567,347	551,617	590,909	593,029	519,561
Communications	155,413	84,745	118,755	118,755	98,687
Municipal Court	1,958,515	1,853,556	1,990,524	1,997,484	1,745,159
Judicial Services	1,065,824	1,045,965	1,076,121	1,083,081	1,007,638
Professional Services	591,672	562,198	572,000	572,000	573,451
Probation & Detention	301,019	245,393	342,403	342,403	164,071
Administrative Services	1,775,396	1,840,554	1,911,795	1,918,275	1,880,081
Finance	1,193,231	1,265,348	1,285,342	1,289,662	1,279,028
Human Resources	582,165	575,206	626,453	628,613	601,053
Legal	1,706,817	1,430,939	1,623,752	1,628,883	1,560,131
Civil Legal Services	1,124,353	956,930	1,024,671	1,029,261	977,929
Criminal Prosecution Services	232,724	164,818	220,030	220,030	214,387
City Clerk	204,178	217,889	224,051	224,591	195,951
Election	145,562	91,302	155,000	155,000	171,865

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
(001) GENERAL FUND-continued					
Community & Economic Development	2,266,964	2,188,040	2,519,919	2,534,721	2,439,060
Current Planning	718,158	715,817	775,895	783,106	849,705
Long Range Planning	218,809	196,147	240,978	243,255	203,805
Building	1,146,618	1,135,909	1,303,025	1,307,579	1,186,925
Economic Development	183,379	140,167	200,021	200,780	198,627
Parks, Recreation & Community Services	2,903,440	2,407,609	2,930,296	3,116,742	2,788,467
Human Services	403,779	370,123	482,039	482,039	419,355
Administration	329,201	341,371	312,761	389,134	419,838
Recreation	467,173	297,314	479,387	479,387	359,860
Senior Services	246,535	180,325	243,300	243,300	153,114
Parks Facilities	544,466	424,886	444,965	479,560	499,351
Fort Steilacoom Park	733,560	619,238	789,994	840,313	715,634
Street Landscape Maintenance	178,727	174,352	177,850	203,009	221,316
Police	24,953,309	22,920,852	24,460,328	25,564,202	24,337,584
Command	4,084,467	3,413,795	3,840,266	4,488,236	4,009,900
Jail Service	811,899	365,591	700,000	700,000	286,225
Dispatch Services/SS911	2,069,771	2,048,834	1,995,290	2,023,290	2,024,211
Investigations	3,935,607	3,898,138	4,326,224	4,326,224	4,133,204
Patrol	7,730,510	7,522,202	7,743,477	8,171,381	8,247,439
Special Units	373,704	291,102	268,573	268,573	150,489
SWAT/Special Response Team	148,476	37,322	70,730	70,730	95,717
Neighborhood Policing Unit (Formerly Crime Prevention)	1,195,099	1,287,326	1,328,064	1,328,064	1,278,287
Contracted Services (Extra Duty, offset by Revenue)	1,033,057	900,942	775,000	775,000	804,173
Community Safety Resource Team (CSRT)	403,968	370,379	478,116	478,116	429,601
Training	843,556	749,949	812,777	812,777	853,910
Traffic Policing	928,309	883,041	955,384	955,384	762,349
Property Room	276,447	229,129	314,888	314,888	263,380
Reimbursements	356,392	276,459	64,650	64,650	207,665
Emergency Management	51,141	47,987	39,640	39,640	44,785
Animal Control	324,810	319,129	357,249	357,249	369,110
Road & Street/Camera Enforcement	386,095	279,528	390,000	390,000	377,140
Non-Departmental	121,530	107,234	136,925	136,925	119,720
Citywide	121,530	107,234	136,925	136,925	119,720
Interfund Transfers	1,983,711	1,462,408	1,866,823	1,916,600	1,764,403
Transfer to Fund 101 Street O&M	1,512,108	981,149	1,381,902	1,431,679	1,280,910
Transfer to Fund 105/190 Abatement Program	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	448,494
Subtotal Operating Expenditures	\$38,528,437	\$34,981,655	\$38,298,313	\$39,673,903	\$37,384,996
OPERATING INCOME (LOSS)	3,765,635	5,479,570	1,928	1,046,783	7,960,932
As a % of Operating Expenditures	9.8%	15.7%	0.01%	2.64%	21.29%

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
(001) GENERAL FUND-continued					
<i>OTHER FINANCING SOURCES:</i>					
Grants, Donations/Contrib, 1-Time	544,035	3,434,273	100,250	869,756	712,586
Contributions/Donations/Other	97,102	58,319	100,250	193,046	78,706
Grants	446,933	3,375,954	-	676,710	633,879
Subtotal Other Financing Sources	\$544,035	\$3,434,273	\$100,250	\$869,756	\$712,586
<i>OTHER FINANCING USES:</i>					
Capital & Other 1-Time	1,620,058	4,042,415	185,656	2,209,181	1,169,618
Municipal Court	94,366	76,136	8,800	87,810	66,228
City Manager	25,796	1,666	17,131	113,312	32,293
Administrative Services	32,136	5,447	8,190	36,917	17,205
City-Wide COVID-19 Grants	-	2,877,860	-	2,689	5,847
Legal/Clerk	57,002	34,302	8,825	61,881	41,504
Community & Economic Development	600,928	293,575	14,663	415,776	209,439
Parks, Recreation & Community Services	102,495	156,355	40,262	424,471	261,131
Police	707,335	597,075	87,785	1,066,325	535,972
Interfund Transfers	1,663,097	1,014,676	880,000	3,605,930	3,484,047
Transfer Out - Fund 101 Street	-	-	-	121,883	-
Transfer Out - Fund 105 Property Abatement/RHSP	50,000	50,000	50,000	149,287	149,287
Transfer Out - Fund 106 Public Art	100,000	-	-	22,500	22,500
Transfer Out - Fund 192 SSMCP	50,000	50,000	50,000	50,000	50,000
Transfer Out - Fund 301 Parks CIP	479,300	494,129	80,000	2,562,260	2,562,260
Transfer Out - Fund 302 Transportation CIP	983,797	393,547	700,000	700,000	700,000
Transfer Out - Fund 311 Sewer	-	27,000	-	-	-
Subtotal Other Financing Uses	\$3,283,155	\$5,057,091	\$1,065,657	\$5,815,111	\$4,653,665
Total Revenues and Other Sources	\$42,838,107	\$43,895,498	\$38,400,491	\$41,590,442	\$46,058,514
Total Expenditures and other Uses	\$41,811,592	\$40,038,746	39,363,970	\$45,489,014	\$42,038,661
Beginning Fund Balance:	\$8,847,534	\$9,874,049	\$5,767,631	\$13,730,802	\$13,730,802
Ending Fund Balance:	\$9,874,049	\$13,730,802	\$4,804,152	\$9,832,230	\$17,750,655
Ending Fund Balance as a % of Gen/Street Operating Rev	22.8%	33.2%	12.2%	23.6%	38.3%
Reserve - Total Target 12% Reserves & Set Aside	\$5,194,795	\$4,958,178	\$4,711,458	\$5,001,912	\$5,560,616
2% Contingency Reserves	\$865,799	\$826,363	\$785,243	\$833,652	\$926,769
5% General Fund Reserves	\$2,164,498	\$2,065,908	\$1,963,108	\$2,084,130	\$2,316,923
5% Strategic Reserves	\$2,164,498	\$2,065,908	\$1,963,108	\$2,084,130	\$2,316,923
Set Aside for Economic Development Opportunity Fund	\$0	\$0	\$0	\$1,000,000	\$1,000,000
Unreserved/Designated 2022-2024 Budget	\$4,679,253	\$8,772,623	\$92,694	\$3,830,318	\$11,190,039

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 101 STREET OPERATIONS & MAINTENANCE					
<i>REVENUES:</i>					
Permits	154,287	147,196	106,500	106,500	189,474
Engineering Review Fees	-	40	-	-	11,408
Motor Vehicle Fuel Tax	841,601	709,693	855,410	855,410	791,653
Subtotal Operating Revenues	\$ 995,888	\$ 856,929	\$ 961,910	\$ 961,910	\$ 992,535
<i>EXPENDITURES:</i>					
Emergency Services					
Street Lighting	367,112	353,182	337,210	337,210	390,257
Traffic Control Devices	386,439	235,746	430,523	430,523	311,617
Snow & Ice Response	5,446	28,747	45,500	45,500	39,171
Road & Street Preservation	1,633,811	1,190,004	1,514,151	1,580,357	1,356,749
Subtotal Operating Expenditures	\$2,392,808	\$1,807,679	\$2,327,384	\$2,393,590	\$2,097,795
OPERATING INCOME (LOSS)	(\$1,396,920)	(\$950,750)	(\$1,365,474)	(\$1,431,680)	(\$1,105,260)
<i>OTHER FINANCING SOURCES:</i>					
Grants		12,000	-	-	-
Judgments, Settlements/Miscellaneous	589	319	-	-	3,247
Transfer In From General Fund	1,512,108	981,149	1,381,902	1,553,562	1,280,910
Subtotal Other Financing Sources	\$1,512,697	\$993,467	\$1,381,902	1,553,562	\$1,284,157
<i>OTHER FINANCING USES:</i>					
Building, Vehicles, Equipment & Other 1-Time	110,987	47,507	16,428	121,883	155,117
Subtotal Other Financing Uses	\$110,987	\$47,507	\$16,428	\$121,883	\$155,117
Total Revenues and Other Sources	\$2,508,585	\$1,850,396	\$2,343,812	\$2,515,472	\$2,276,692
Total Expenditures and other Uses	\$2,503,796	\$1,855,185	\$2,343,812	\$2,515,472	\$2,252,912
Beginning Fund Balance:	\$0	\$4,789	\$0	\$0	(\$0)
Ending Fund Balance:	\$4,789	\$0	\$0	\$0	\$23,780

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 103 LAKEWOOD TRANSPORTATION BENEFIT DISTRICT					
<i>REVENUES:</i>					
\$20 Vehicle License Fee (Net of State Admin Fee)	830,684	881,849	835,000	835,000	892,796
Interest Earnings	3,447	904	-	-	875
Total Revenue	\$834,131	\$882,753	\$835,000	\$835,000	\$893,671
<i>EXPENDITURES:</i>					
Transfer to Fund 302 Transportation Capital	923,000	247,457	-	-	-
Total Expenditures	\$923,000	\$247,457	\$0	\$0	\$0
Beginning Fund Balance:	\$141,325	\$52,457	\$640,000	\$687,753	\$687,753
Ending Fund Balance:	\$52,457	\$687,753	\$1,475,000	\$1,522,753	\$1,581,424

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 104 HOTEL/MOTEL LODGING TAX					
<i>REVENUES:</i>					
Special Hotel/Motel Lodging Tax (5%)	\$774,671	\$619,508	\$571,429	\$691,429	\$884,764
Transient Rental income Tax (2%)	317,282	247,803	228,571	308,571	355,057
Interest Earnings	22,666	7,693	-	-	2,118
Total Revenues	\$1,114,619	\$875,005	\$800,000	\$1,000,000	\$1,241,939
<i>EXPENDITURES:</i>					
Lodging Tax Programs	540,352	456,515	672,250	672,250	527,489
Lodging Tax Programs-Transfer Out to Fund 301 Parks CIP	178,836	320,093	-	140,941	68,049
Total Expenditures	\$719,189	\$776,609	\$672,250	\$813,191	\$595,538
Beginning Fund Balance:	\$1,165,206	\$1,560,637	\$1,247,353	\$1,659,033	\$1,659,033
Ending Fund Balance (earmarked for next year's grant awards)	\$1,560,637	\$1,659,033	\$1,375,103	\$1,845,842	\$2,305,435

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 105 PROPERTY ABATEMENT/RENTAL HOUSING SAFETY PROGRAM/1406 FUNDS					
<i>REVENUES:</i>					
Abatement Program:	238,946	132,535	147,000	147,000	173,509
Abatement Charges	138,739	59,134	77,000	77,000	93,741
Interest Earnings	36,581	13,401	35,000	35,000	44,768
Judgments & Settlements/Other Misc	3,625	-	-	-	-
Transfer In - Fund 001 General	60,000	60,000	35,000	35,000	35,000
Rental Housing Safety Program:	230,307	204,398	225,000	324,587	312,254
Transfer In - Fund 001 General	25,000	25,000	50,000	149,287	149,287
Rental Housing Safety Program Fees	205,307	179,398	175,000	175,300	162,967
1406 Affordable Housing Program:	-	72,316	98,000	98,000	109,042
Sales Tax	-	72,316	98,000	98,000	109,042
Total Revenues	\$469,253	\$409,250	\$470,000	\$569,587	\$594,805
<i>EXPENDITURES:</i>					
Abatement	132,474	92,934	147,000	757,386	365,186
Rental Housing Safety Program	199,841	263,719	225,000	300,300	238,412
1406 Affordable Housing Program	-	-	98,000	170,315	-
Total Expenditures	\$332,315	\$356,653	\$470,000	\$1,228,001	\$603,598
Beginning Fund Balance:	\$468,879	\$605,817	\$0	\$658,414	\$658,414
Ending Fund Balance:	\$605,817	\$658,414	\$0	\$0	\$649,622
Abatement Program	\$570,784	\$610,386	\$0	\$0	\$418,710
Rental Housing Safety Program	\$35,033	(\$24,288)	\$0	\$0	\$49,554
1406 Affordable Housing Program	\$0	\$72,316	\$0	\$0	\$181,359

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 106 PUBLIC ART					
<i>REVENUES:</i>					
Interest Earnings	893	722	-	-	124
Facility Rentals	21,000	(3,000)	7,500	7,500	-
Transfer In - Fund 001 General	100,000	-	-	22,500	22,500
Total Revenues	\$121,893	(\$2,278)	\$7,500	\$30,000	\$22,624
<i>EXPENDITURES:</i>					
Arts Commission Programs	-	-	2,000	10,000	-
Public Art	4,000	5,000	5,500	155,500	37,902
Total Expenditures	\$4,000	\$5,000	\$7,500	\$165,500	\$37,902
Beginning Fund Balance:	\$24,885	\$142,778	\$0	\$135,500	\$135,500
Ending Fund Balance:	\$142,778	\$135,500	\$0	\$0	\$120,223

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 180 NARCOTICS SEIZURE					
<i>REVENUES:</i>					
Forfeitures	123,275	71,670	-	-	15,794
Law Enforcement Contracts	38,171	33,485	-	-	2,217
Interest Earnings	6,098	1,197	-	-	171
Transfer In from Fleet & Equipment Fund	-	-	-	14,500	14,500
Total Revenues	\$167,544	\$106,352	-	14,500	32,681
<i>EXPENDITURES:</i>					
Investigations /Predictive Policing	201,584	162,477	-	120,696	66,876
Capital Purchases	-	-	120,000	120,000	-
Total Expenditures	\$201,584	\$162,477	\$120,000	\$240,696	\$66,876
Beginning Fund Balance:	\$316,361	\$282,321	\$120,000	\$226,196	\$226,196
Ending Fund Balance:	\$282,321	\$226,196	\$0	\$0	\$192,002

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 181 FELONY SEIZURE					
<i>REVENUES:</i>					
Forfeitures/Misc/Interest	14,121	42,660	-	-	40
Total Revenues	\$14,121	\$42,660	\$0	\$0	\$40
<i>EXPENDITURES:</i>					
Investigations/Predictive Policing	21,022	2,966	-	47,837	11,679
Total Expenditures	\$21,022	\$2,966	\$0	\$47,837	\$11,679
Beginning Fund Balance:	\$15,044	\$8,143	\$0	\$47,837	\$47,837
Ending Fund Balance:	\$8,143	\$47,837	\$0	\$0	\$36,198

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 182 FEDERAL SEIZURE					
<i>REVENUES:</i>					
Forfeitures	264,203	63,492	-	-	919
Interest Earnings	-	1,132	-	-	181
Total Revenues	\$264,203	\$64,624	\$0	\$0	\$1,100
<i>EXPENDITURES:</i>					
Crime Prevention	4,374	399	-	40,906	18,501
Capital	-	163,147	120,000	120,000	-
Total Expenditures	\$4,374	\$163,546	\$120,000	\$160,906	\$18,501
Beginning Fund Balance:	\$0	\$259,829	\$120,000	\$160,907	\$160,907
Ending Fund Balance:	\$259,829	\$160,907	\$0	\$0	\$143,505

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 190 CDBG					
REVENUES:					
Grants	843,178	385,342	595,000	4,364,908	925,565
Interest Earnings	6	16	-	-	6
Miscellaneous/Contributions	1,309	3,411	-	-	5,661
Total Revenues	\$844,493	\$388,769	\$595,000	\$4,364,908	\$931,232
EXPENDITURES:					
Grants	348,605	402,213	595,000	5,746,632	799,461
Transfer Out - Fund 302 Transportation	486,445	8,056	-	-	-
Total Expenditures	\$835,050	\$410,269	\$595,000	\$5,746,632	\$799,461
Beginning Fund Balance:	\$1,393,781	\$1,403,224	\$0	\$1,381,724	\$1,381,724
Ending Fund Balance:	\$1,403,224	\$1,381,724	\$0	\$0	\$1,513,494

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 191 NEIGHBORHOOD STABILIZATION PROGRAM					
REVENUES:					
Grant-NSP 1	55,697	43,741	-	42,000	46,093
Grant-NSP 3	-	57,505	-	-	-
Abatement Charges	-	-	63,000	-	-
Abatement Interest	1,766	12,257	15,000	-	6,090
Total Revenues	\$57,462	\$113,503	\$78,000	\$42,000	\$52,182
EXPENDITURES:					
Grant-NSP 1	3,662	822	78,000	297,114	9,263
Grant-NSP 3	-	-	-	-	43,357
Total Expenditures	\$3,662	\$822	\$78,000	\$297,114	\$52,620
Beginning Fund Balance:	\$88,632	\$142,433	\$0	\$255,115	\$255,115
Ending Fund Balance:	\$142,433	\$255,115	\$0	\$0	\$254,676

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 192 SSMCP (SOUTH SOUND MILITARY COMMUNITIES PARTNERSHIP)					
REVENUES:					
Grants	241,825	461,015	-	8,909,228	531,351
Partner Participation	182,400	186,000	177,500	186,000	204,800
Misc/Other	1	500	-	-	-
Transfer In From Fund 001 General	50,000	50,000	50,000	50,000	50,000
Total Revenues	\$474,227	\$697,515	\$227,500	\$9,145,228	\$786,151
EXPENDITURES:					
OEA/SSMCP	494,496	732,928	227,500	9,163,073	771,870
Total Expenditures	\$494,496	\$732,928	\$227,500	\$9,163,073	\$771,870
Beginning Fund Balance:	\$73,700	\$53,431	\$0	\$18,018	\$18,018
Ending Fund Balance:	\$53,431	\$18,018	\$0	\$173	\$32,299

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 195 PUBLIC SAFETY GRANTS					
REVENUES:					
Grants	317,474	535,656	132,328	715,481	460,460
Total Revenues	\$317,474	\$535,656	\$132,328	\$715,481	\$460,460
EXPENDITURES:					
Grants	317,473	535,656	132,328	715,481	460,460
Total Expenditures	\$317,473	\$535,656	\$132,328	\$715,481	\$460,460
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance:	\$0	\$0	\$0	\$0	(\$0)

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 196 ARPA (AMERICAN RESCUE PLAN ACT) GRANT					
REVENUES:					
Grants	-	-	-	4,192,719	1,298,065
Interest			-	-	1,209
Total Revenues	-	\$0	\$0	\$4,192,719	\$1,299,275
EXPENDITURES:					
Grants	-	-	-	4,192,719	1,299,275
Total Expenditures	\$ -	\$ -	\$ -	\$ 4,192,719	\$ 1,299,275
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance:	\$0	\$0	\$0	\$0	\$0

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 201 GENERAL OBLIGATION BOND DEBT SERVICE					
REVENUES:					
Transfer-In From Fund 001 General	436,603	446,260	449,921	449,921	448,494
Transfer-In From Fund 102 REET	164,000	535,296	1,240,900	1,240,900	773,601
Bond Proceeds	-	-	-	-	-
Total Revenues	\$600,603	\$981,556	\$1,690,821	\$1,690,821	\$1,222,095
EXPENDITURES:					
Principal & Interest - 59th Avenue	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
Principal & Interest - LOCAL LED Streetlight	155,025	154,650	160,327	160,327	158,900
Principle & Interest - Transp CIP Bond - 2019-2022 LTGO	158,396	540,900	1,240,900	1,240,900	537,900
Principle & Interest - Transp CIP Bond - 2020 LTGO	-	-	-	-	235,701
Total Expenditures	\$600,603	\$981,556	\$1,690,821	\$1,690,821	\$1,222,095
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance:	\$0	\$0	\$0	\$0	\$0

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 202 LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE					
<i>REVENUES:</i>					
Interest	1,876	1,407	-	-	224
Assessments	201,429	270,724	268,920	254,590	252,218
LID 1109 Bond Proceeds for Admin Fees (Fund 302)	-	17,730	-	-	-
Total Revenues	\$203,305	\$289,861	\$268,920	\$254,590	\$252,442
<i>EXPENDITURES:</i>					
LID 1101/1103	167,641	10,800	109,833	220,611	220,690
LID 1108	68,293	65,521	62,749	63,661	63,100
LID 1109	-	600	96,338	97,732	97,739
Total Expenditures	\$235,934	\$76,921	\$268,920	\$382,004	\$381,529
Beginning Fund Balance:	\$67,726	\$35,097	\$0	\$248,038	\$248,038
Ending Fund Balance:	\$35,097	\$248,038	\$0	\$120,624	\$118,951

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 204 SEWER PROJECT DEBT SERVICE					
<i>REVENUES:</i>					
Sewer Charges (4.75% Sewer Surcharge)	822,295	791,007	785,000	785,000	790,478
Interest Earnings/Other	20,829	4,127	6,600	6,600	734
Sanitary Side Sewer Connection Home Loan Repayment	7,767	30,413	8,881	8,881	5,649
Total Revenues	\$850,891	\$825,547	\$800,481	\$800,481	\$796,861
<i>EXPENDITURES:</i>					
Principal & Interest	485,023	482,554	480,086	480,086	480,086
Transfer To Fund 311 Sewer Capital	987,000	55,000	190,000	190,000	190,000
Total Expenditures	1,472,023	\$537,554	\$670,086	\$670,086	\$670,086
Beginning Fund Balance:	\$940,452	\$319,321	\$578,288	\$607,313	\$607,313
Ending Fund Balance:	\$319,321	\$607,313	\$708,683	\$737,708	\$734,088

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 251 LOCAL IMPROVEMENT DISTRICT (LID) GUARANTY DEBT SERVICE					
<i>REVENUES:</i>					
Interest Earnings	2,606	674	-	-	125
Total Revenues	\$2,606	\$674	\$0	\$0	\$125
<i>EXPENDITURES:</i>					
Transfer Out - Fund 001 General	-	-	-	-	-
Total Expenditures	\$0	\$0	\$0	\$0	\$0
Beginning Fund Balance:	\$129,688	\$132,294	\$132,294	\$132,968	\$132,968
Ending Fund Balance:	\$132,294	\$132,968	\$132,294	\$132,968	\$133,093

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 301 PARKS CAPITAL					
<i>REVENUES:</i>					
Grants	714,360	2,112,047	332,000	7,583,229	686,715
Motor Vehicle Excise Tax for Paths & Trails	4,978	4,198	-	-	4,683
Interest Earnings	33,800	12,768	-	-	1,539
Contributions/Donations/Utility & Developers	208,974	5,023	-	10,000	13,540
Transfer In From Fund 001 General	479,300	494,129	80,000	2,562,260	2,562,260
Transfer In From Fund 102 REET	1,443,130	519,589	158,000	158,000	158,000
Transfer In From Fund 104 Hotel/Motel Lodging Tax	178,836	320,093	-	140,941	68,049
Transfer In From Fund 302 Transportation CIP	5,087	-	-	-	
Transfer In From Fund 401 Surface Water Mgmt	131,537	-	-	206,277	-
Transfer In - Fund 502 Property Management	50,000	-	-	-	
Total Revenues	\$3,250,004	\$3,467,848	\$570,000	\$10,660,707	\$3,494,786
<i>EXPENDITURES:</i>					
Capital	2,025,972	3,478,905	570,000	13,242,089	2,712,062
Transfer to Fund 102 REET	-	100,000	-	-	-
Total Expenditures	\$2,025,972	\$3,578,905	\$570,000	\$13,242,089	\$2,712,062
Beginning Fund Balance:	\$1,492,525	\$2,716,557	\$0	\$2,605,500	\$2,605,500
Ending Fund Balance:	\$2,716,557	\$2,605,500	\$0	\$24,118	\$3,388,224

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 302 TRANSPORATION CAPITAL PROJECT					
<i>REVENUES:</i>					
Motor Vehicle Excise Tax	338,774	285,676	344,330	344,330	318,668
State Transportation Package - Multi-Modal Distribution	82,162	81,341	80,440	80,440	81,553
State Transportation Package - Increased Gas Tax (MVET)	71,893	71,174	70,235	70,235	71,360
Traffic Mitigation Fees	103,505	-	-	-	
Pavement Degradation Fees	52,741	28,135	-	-	44,110
Grants	1,421,106	2,192,897	4,786,400	8,494,718	3,574,537
Contributions from Utilities/Developers/Partners	179,351	150,126	150,302	1,299,985	950,443
LID Financing	-	922,757	-	-	-
Proceeds from Sale of Asset/Street Vacation	200,000	65,203	-	-	-
Interest/Other	136,879	57,861	-	-	4,346
GO Bond Proceeds	8,055,905	3,029,885	6,600,000	6,600,000	6,639,010
Transfer In - Fund 001 General	983,797	512,000	700,000	700,000	700,000
Transfer In - Fund 102 REET	1,304,031	1,100,950	679,295	818,295	818,295
Transfer In - Fund 103 TBD	923,000	247,457	-	-	-
Transfer In - Fund 190 CDBG	486,445	8,056	-	294,960	18,137
Transfer In - Fund 401 SWM	788,275	492,901	1,575,000	4,316,155	930,556
Total Revenues	\$15,127,864	\$9,246,420	\$14,986,002	\$23,019,118	\$14,151,015
<i>EXPENDITURES:</i>					
Capital Projects	7,256,185	14,571,364	15,732,002	27,417,155	11,981,972
Debt Issue Cost	55,881	19,500	-	-	49,389
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	\$27,417,155	\$12,031,361
Beginning Fund Balance:	\$3,543,426	\$11,354,136	\$927,246	\$4,869,918	\$4,869,918
Ending Fund Balance:	\$11,354,136	\$4,869,918	\$181,246	\$471,881	\$6,989,572

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 303 REAL ESTATE EXCISE TAX					
<i>REVENUES:</i>					
Real Estate Excise Tax	2,994,634	3,643,117	1,800,000	3,500,000	4,557,032
Interest Earnings	7,380	2,413	-	-	1,817
Transfer In - Fund 301 Parks CIP	-	100,000	-	-	-
Total Revenue	\$3,002,014	\$3,745,530	\$1,800,000	\$3,500,000	\$4,558,849
<i>EXPENDITURES:</i>					
Transfer Out - Fund 201 GO Bond Debt Service	164,000	535,296	1,240,900	1,240,900	773,601
Transfer Out - Fund 301 Parks CIP	1,443,130	519,589	158,000	158,000	158,000
Transfer Out - Fund 302 Transportation CIP	1,304,031	1,219,403	679,295	818,295	818,295
Total Expenditures	\$2,911,161	\$2,274,288	\$2,078,195	\$2,217,195	\$1,749,896
Beginning Fund Balance:	\$709,416	\$800,269	\$540,095	\$2,271,510	\$2,271,510
Ending Fund Balance:	\$800,270	\$2,271,510	\$261,900	\$3,554,315	\$5,080,463

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 311 SEWER CAPITAL PROJECT					
<i>REVENUES:</i>					
Grants	450,000	-	-	75,000	-
Sewer Availability Charge	245,401	297,919	165,000	583,760	613,517
Interest Earnings	18,382	5,381	-	-	81,850
Proceeds from Lien	1,474	1,543	-	-	4,081
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
Transfer In Fund 312 Sanitary Sewer Connection Capital	815,483	-	-	-	-
Total Revenues	\$2,517,741	\$394,844	\$355,000	\$848,760	\$889,447
<i>EXPENDITURES:</i>					
Capital/Administration	1,390,145	108,745	795,000	1,743,461	895,865
Total Expenditures	\$1,390,145	\$108,745	\$795,000	\$1,743,461	\$895,865
Beginning Fund Balance:	\$118,225	\$1,245,820	\$465,586	\$1,531,919	\$1,531,919
Ending Fund Balance:	\$1,245,820	\$1,531,919	\$25,586	\$637,218	\$1,525,500

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 401 SURFACE WATER MANAGEMENT					
<i>REVENUES:</i>					
Storm Drainage Fees & Charges	4,256,773	4,480,680	4,351,500	4,401,500	4,682,408
Site Development Permit Fee	46,968	74,816	50,000	50,000	86,145
Interest Earnings & Misc	79,984	22,701	15,600	15,600	6,283
Subtotal Operating Revenues	\$4,383,724	\$4,578,197	\$4,417,100	\$4,467,100	\$4,774,836
<i>EXPENDITURES:</i>					
Engineering Services	1,431,957	1,430,305	1,860,808	1,885,946	1,478,580
Operations & Maintenance	810,393	623,702	961,416	961,416	889,557
Revenue Bonds - Debt Service (15-Year Life, 4%)	-	-	126,000	126,000	-
Transfer to Fund 001 General Admin Support	284,700	284,700	284,700	284,700	284,700
Subtotal Operating Expenditures	\$2,527,049	\$2,338,707	\$3,232,924	\$3,258,062	\$2,652,837
OPERATING INCOME (LOSS)	\$1,856,675	\$2,239,490	\$1,184,176	\$1,209,038	\$2,122,000
<i>OTHER FINANCING SOURCES:</i>					
Grants/Contributions	-	120,168	-	3,435	37,518
American Lake Management District	119,313	32,337	33,285	33,285	32,659
Flood Control Opportunity Fund	-	300,202	-	-	-
Revenue Bonds - Bond Proceeds	-	-	1,000,000	1,000,000	4,028,365
Transfer In From Fund 302 Transportation Capital	-	241,840	-	-	-
Subtotal Other Financing Sources	\$119,313	\$694,546	\$1,033,285	\$1,036,720	\$4,098,541
<i>OTHER FINANCING USES:</i>					
Capital/1-Time	225,438	903,821	231,665	656,374	75,635
Debt Issue Cost	-	-	-	-	28,361
American Lake Management District	124,619	14,584	29,886	61,121	31,129
Transfer to Fund 301 Parks CIP	133,958	-	-	206,277	-
Transfer to Fund 302 Transportation Capital	785,855	492,901	1,575,000	4,316,155	930,556
Transfer To Fund 311 Sewer Capital	-	8,000	-	-	-
Subtotal Other Financing Uses	\$1,269,870	\$1,419,305	\$1,836,551	\$5,239,927	\$1,065,681
Total Revenues and Other Sources	\$4,503,037	\$5,272,743	\$5,450,385	\$5,503,820	\$8,873,377
Total Expenditures and other Uses	\$3,796,920	\$3,758,013	\$5,069,475	\$8,497,989	\$3,718,518
Beginning Fund Balance:	\$3,600,172	\$4,306,289	\$1,500,405	\$5,821,019	\$5,821,019
Ending Fund Balance:	\$4,306,289	\$5,821,019	\$1,881,315	\$2,826,850	\$10,975,879
Ending Fund Balance as a % of Operating Rev/Exp	98.2%	127.1%	42.6%	63.3%	229.9%
33% Operating Reserves (of operating expenditures)	\$833,926	\$771,773	\$1,066,865	\$1,075,160	\$875,436
1% Capital Reserves	\$458,330	\$453,795	\$490,130	\$490,130	\$490,130
American Lake Management District	\$16,571	\$31,237	\$31,549	\$314	\$29,679
SWM Bonds for Transportation CIP	\$0	\$0	\$0	\$0	4,000,004
Unreserved / (Shortfall):	\$2,997,462	\$4,564,214	\$292,771	\$1,261,246	\$5,580,629

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 501 FLEET & EQUIPMENT					
<i>OPERATING REVENUES:</i>					
M&O Revenue	763,367	617,408	740,720	740,720	609,767
Interest Earnings	71,013	19,472	15,000	15,000	3,932
Total Revenues	\$834,380	\$636,880	\$755,720	\$755,720	\$613,700
<i>OPERATING EXPENDITURES:</i>					
Fuel/Gasoline	323,206	255,476	424,150	424,150	323,367
Other Supplies	18,655	11,720	3,990	3,990	12,089
Repairs & Maintenance	499,389	380,884	327,580	327,580	308,472
Other Services & Charges	6,468	516	-	-	352
Total Expenditures	\$847,719	\$648,597	\$755,720	\$755,720	\$644,280
Operating Revenue Over/(Under) Expenditures	(\$13,339)	(\$11,716)	\$0	\$0	(\$30,580)
<i>OTHER FINANCING SOURCES:</i>					
Interfund Loan (Fund 302 LID Interim Financing)	-	880,204	-	-	-
Replacement Reserves Collections	805,481	-	-	907,987	835,636
Capital Contribution	-	25,807	-	119,900	99,695
Proceeds From Sale of Assets	13,339	11,716	-	-	30,580
Transfer In From Fund 504 Risk Management	81,184	64,851	-	-	-
Total Other Financing Sources	\$900,004	\$982,578	\$0	\$1,027,887	\$965,911
<i>OTHER FINANCING USES:</i>					
Fleet & Equipment New & Replacement	941,993	490,005	484,000	821,552	585,059
Transfer to Fund 180 Narcotics Seizure	-	-	-	14,500	14,500
Total Other Financing Uses	\$941,993	\$490,005	\$484,000	\$836,052	\$599,559
Total Revenues	\$1,734,384	\$1,619,459	\$755,720	\$1,783,607	\$1,579,611
Total Expenditures	\$1,789,712	\$1,138,602	\$1,239,720	\$1,591,772	\$1,243,839
Beginning Fund Balance:	\$3,835,778	\$3,780,451	\$3,940,779	\$4,261,308	\$4,261,308
Ending Fund Balance:	\$3,780,451	\$4,261,308	\$3,456,779	\$4,453,143	\$4,597,080

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 502 PROPERTY MANAGEMENT					
<i>OPERATING REVENUES:</i>					
M&O Revenue	683,461	702,611	695,603	695,603	769,605
Interest Earnings	14,728	2,278	-	-	549
Total Operating Revenues	\$ 698,189	\$ 704,888	\$ 695,603	\$ 695,603	\$ 770,154
<i>OPERATING EXPENDITURES:</i>					
City Hall Facility	369,872	374,899	381,034	381,034	415,462
Police Station	266,905	275,469	245,052	245,052	294,848
Parking Facilities/Light Rail	61,413	54,521	69,517	69,517	59,844
Total Operating Expenditures	\$ 698,189	\$ 704,888	\$ 695,603	\$ 695,603	\$ 770,154
Operating Revenue Over/(Under) Expenditures	\$ (0)	\$ -	\$ -	\$ -	\$ -
<i>OTHER FINANCING SOURCES:</i>					
Replacement Reserve Collections / Other 1-Time	100,000	156,178	-	126,500	26,782
Total Other Financing Sources	\$ 100,000	\$ 156,178	\$ -	\$ 126,500	\$ 26,782
<i>OTHER FINANCING USES:</i>					
Capital/1-Time/6-Year Property Management Plan	157,082	7,934	230,000	441,500	36,604
Total Other Financing Uses	\$ 157,082	\$ 7,934	\$ 230,000	\$ 441,500	\$ 36,604
Total Revenues	\$ 798,188	\$ 861,066	\$ 695,603	\$ 822,103	\$ 796,936
Total Expenditures	\$ 855,271	\$ 712,823	\$ 925,603	\$ 1,137,103	\$ 806,758
Beginning Fund Balance:	\$493,139	\$436,057	\$389,124	\$584,300	\$584,300
Ending Fund Balance:	\$436,057	\$584,300	\$159,124	\$269,300	\$574,479

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 503 INFORMATION TECHNOLOGY					
<i>REVENUES:</i>					
M&O Revenue	1,202,671	1,337,482	1,891,129	1,933,629	1,381,651
Misc/Interest/Other	2,201	2,826	-	-	215
Total Operating Revenues	\$ 1,204,872	\$ 1,340,308	\$ 1,891,129	\$ 1,933,629	\$ 1,381,866
<i>EXPENDITURES:</i>					
Personnel	562,728	524,535	588,699	588,699	583,361
Supplies	40,330	60,796	179,520	179,520	49,704
Services & Charges	601,814	754,976	1,122,910	1,165,410	748,801
6-Year IT Strategic Plan/IS Expenses to be Allocated	-	-	-	-	-
Total Operating Expenditures	\$1,204,872	\$1,340,308	\$1,891,129	\$1,933,629	\$1,381,866
Operating Revenue Over/(Under) Expenditures	\$0	\$0	\$0	\$0	\$0
<i>OTHER FINANCING SOURCES:</i>					
Replacement Reserve Collection	48,678	66,845	-	-	-
Capital Contrib & Other 1-Time /6-Year Strategic Plan	593,944	305,350	168,750	786,155	344,580
Total Other Financing Sources	\$642,622	\$372,195	\$168,750	\$786,155	\$344,580
<i>OTHER FINANCING USES:</i>					
One-Time/Capital	593,944	305,350	168,750	786,155	344,580
Total Other Financing Uses	\$593,944	\$305,350	\$168,750	\$786,155	\$344,580
Total Revenues	\$1,847,494	\$1,712,503	\$2,059,879	\$2,719,784	\$1,726,446
Total Expenditures	\$1,798,816	\$1,645,658	\$2,059,879	\$2,719,784	\$1,726,446
Beginning Fund Balance:	\$90,000	\$138,678	\$205,522	\$205,522	\$205,523
Ending Fund Balance:	\$138,678	\$205,523	\$205,522	\$205,522	\$205,523

	2019 Annual Actual	2020 Annual Actual	2021 Original Budget	2021 Current Revised	2021 Annual Actual
FUND 504 RISK MANAGEMENT					
<i>REVENUES:</i>					
M&O Revenue	1,561,705	1,289,027	1,396,480	1,406,350	1,273,297
AWC Retro Refund	-	128,938	-	-	117,286
Insurance Proceeds/3rd Party Recoveries	285,680	371,383	200,000	200,000	215,508
Total Revenues	\$1,847,386	\$1,789,348	\$1,596,480	\$1,606,350	\$1,606,091
<i>EXPENDITURES:</i>					
Safety Program	2,782	2,474	3,980	3,980	2,754
AWC Retro Program	35,792	37,356	37,500	37,500	33,945
WCIA Assessment	1,411,230	1,438,931	1,355,000	1,364,870	1,364,838
Claims/Judgments & Settlements	316,397	245,735	200,000	200,000	204,554
Total Expenditures	\$1,766,202	\$1,724,497	\$1,596,480	\$1,606,350	\$1,606,091
<i>OTHER FINANCING SOURCES:</i>					
Capital Contribution/1-Time M&O	-	-	-	-	-
Total Other Financing Sources	\$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
Total Revenues	\$1,847,386	\$1,789,348	\$1,596,480	\$1,606,350	\$1,606,091
Total Expenditures	\$1,847,386	\$1,789,348	\$1,596,480	\$1,606,350	\$1,606,091
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance:	\$0	\$0	\$0	\$0	\$0

City Council

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
# of City Council retreats	2 times per year	1	1	0	0
# of City Council sponsored/supported events	20 per year	2	4	4	11

MLK Jr. Celebration
 APCC Asia Pacific New Year Celebration
 Community Clean-Up Event
 2021 Kids' Fest and Children's Museum at JBLM Ribbon Cutting Ceremony
 Lancer Field Dedicatoin Ceremony
 Rotary Club of Lakewood Sportsmans Dinner & Auction
 Lakewood History Museum Grand Re-Opening
 APCC Samoa Cultural Day
 National Night Out
 25th Anniversary Event Celebration

 Lakewold Gardens Fall Soiree
 Truck and Tractor Day
 Film, Arts and Book Festival
 Emergency Food Network Virtual Auction
 Fall Community Clean-Up Event

 n
 United Way - Poverty to Possibility Event
 SSMCP Elected Officials Council
 Lakewold Gardens Winter Soiree
 Holiday Parade at Fort Steilacoom Park
 Joint City / County Ribbon Cutting Celebration for Chambers Creek Canyon Trai

City Manager

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Average # of items on study session agendas	< 6 items	3.3	4	3.3	4.66
# of presentations of State of the City	10	3	3	0	0
# of new followers: City Twitter	45 per quarter	data not available	2,480	2612	2710
# of new followers: LPD Twitter	45 per quarter	data not available	7,955	8428	8809
#of new likes: City FB	45 per quarter	6	8,942	9501	10907
#of new likes: LPD FB	45 per quarter	data not available	16,385	16893	18248
#of new likes: Parks FB	45 per quarter	data not available	1,495	data not available	data not available
#of new likes: Senior Ctr FB	45 per quarter	data not available	494	516	523
# of posts: City Instagram	45 per quarter	11	36	52	49
# of multimedia items produced - video	3 per quarter	0	15	9	7

Finance

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Type/Description- Finance					
# of invoices paid annually	n/a	1699	1875	2010	1637
% of invoices paid within 30 days of invoice date ⁽¹⁾	95%	87.0%	88.1%	90.5%	91.4%
% of accounts receivable aged balances over 60 days versus annual billing	5%	0.66%	1.76%	0.24%	0.17%
GFOA Award Received for the Annual Comprehensive Financial Report (ACFR) for 2013-2019 ⁽²⁾	Yes	FY2020 Pending Review			
GFOA Award Received for the Popular Annual Financial Report (PAFR) for 2016-2019 ⁽²⁾	Yes	FY2020 Pending Review			
GFOA Award Received for Distinguished Budget Presentation for 2015/2016 through 2021/2022 Biennium Budget Document ⁽²⁾	Yes	Received			
Clean Audit for Prior Fiscal Year	Yes	Clean Audit for FY 2020 in			
Bond Rating Per Standard & Poor's	AA	AA	AA	AA	AA

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

(2) Received Triple Crown Medallion Award which signifies government has received all three GFOA awards (the Certificate of Achievement for Excellence in Financial Reporting Award (FY 2019), the Distinguished Budget Presentation Award (2019/2020 Budget), and the Popular annual Financial Report (FY 2019).

Information Technology

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
# of new systems implemented	n/a	0	0	0	0
# of users served	n/a	259	259	259	258
# of personal computers maintained	n/a	444	444	444	492
# of applications maintained	n/a	139	139	139	140
# of servers maintained (LAN/WAN)	n/a	81	81	81	81
# of Hot Spots & In-Car Cradlepoint cellular devices maintained	n/a	130	130	130	130
# of Cell Phones/maintained	n/a	205	205	205	205
# of Shoretel phones operated and maintained	n/a	290	290	290	290
# of radios maintained	n/a	N/A	N/A	N/A	N/A
% of IT system up-time during normal business hours	100%	100%	100%	100%	99%
% of communications up-time during normal business hours	100%	100%	100%	100%	100%
Overall Phish-Prone Percentage (Cyber Phishing) (Current Industry is 29%)	29%	4%	4%	5%	4%
Number of help desk requests received	n/a	371	393	407	430
Help desk requests resolved: Total requests resolved	n/a	519	324	337	298
Total # of Blocked incoming email messages (spam)	n/a	11,848	Unavailable	5,262	7,825
Total # of Allowed incoming email messages	n/a	256,755	Unavailable	135,880	149,835
Total # of Blocked outgoing email messages	n/a	3,751	Unavailable	6,417	5,947
Total # of Allowed outgoing email messages	n/a	76,522	Unavailable	57,962	64,259
Total # of Blocked Website pages (via policy)	n/a	9,572	Unavailable	8,674	7,215
Total # of Blocked Website pages (via Spyware/Infected)	n/a	335	Unavailable	289	351
Total # of Allowed Website hits (Overall)	n/a	68,396,074	Unavailable	80,375,226	72,358,952
<p><i>Note: Items listed as "n/a" do not have a set threshold that is met. Totals are exact numbers provided to show activity in these areas based on overall use and submission from staff (i.e. helpdesk requests).</i></p> <p><i>"Unavailable" = Unavailable due to corruption on the BARRACUDA appliances. Log file corruption resulting in loss of previous stored data for reporting capabilities.</i></p>					

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Measure- CDBG					
# of persons with new or improved access to public facility or infrastructure	5,115	0	0	0	0 - PW in design phase
# of owner-occupied units rehabilitated	12	3	4	2	2
# of new affordable housing units constructed	3	0	0	0	0
# persons assisted with emergency HOME tenant-based rental assistance	100	56	52	0	0
# persons assisted with emergency CDBG-CV assistance payments for rental and mortgage assistance	150	0	73	193	128
# persons with access to affordable housing through fair housing activities	50	0	0	0	0
# units assisted that are occupied by the elderly	tbd	0	5-Major/ 21 Rental Assistance	2- Major	0
\$ program income received (CDBG & NSP)	tbd	\$58,329	\$121,954	\$81,546	\$8,465
Measure - Nuisances and Abatements**					
#of dangerous building abatements completed annually	30	7	1	1	7
#of dangerous building abatements pending		19	19	22	18
#of public nuisances completed annually	3	0	2	1	2
#of public nuisances pending		4	2	6	4
Measure- RHSP					
# rental properties registered	3,732	1,624	210	58	29
# rental units registered	13,915	9,811	1,045	553	220
# rental properties inspected annually	913	72	75	56	51
# rental units inspected annually	2,451	90	95	90	119
Measure- Economic Development					
\$ investment created through economic dev efforts	\$320,000,000	\$75,907,000	\$99,777,787	\$163,270,186	\$131,046,073
# of business retention/expansion of interviews conducted	80	21	33	25	27
# of new market rate, owner-occupied housing units constructed annually	40	10	31	24	24
# of projects where permit assistance was provided	40	24	15	13	8
# of special projects completed	50	28	14	12	10
# of economic development inquiries received	200	82	68	54	73
# of participant attending forums, focus groups, or special events	500	0	0	36	117
# of new companies located in Lakewood	20	243	133	180	176
# of new development projects assisted	30	8	11	6	7
Measure- Building Permit					
# of permits issued	tbd	380	414	393	
# of plan reviews performed	tbd	30	49	874	
# of inspections performed	tbd	1,564	1,643	1,474	
Measure- Long Range Planning					
# of privately initiated land use amendments	4	4	0	0	0
# of city initiated land use amendments	6	6	9	9	9
Adoption of the Lakewood Station District Subarea Plan	2nd qtr	In-process	In-process	Completed	N/A
2021 comprehensive plan & zoning code amendments (includes energy & climate change chapter)	3rd qtr	In-process	9	Completed	N/A
Review of 2020 shoreline restoration report	1st qtr	Completed	N/A	N/A	N/A
Buildable Lands Report	4th qtr	In-process; dates subject to change	In-process; dates subject to change; report to city council September 7, 2021	Completed	N/A
2022 Comprehensive Plan Docket	4th qtr	Not started	In-process	In-process	In-process
Annual zoning development regulations update (follows close of legislative session)	3rd/4th qtrs	Not started	In-process	In-process	In-process
ARPA administration	Annual	In-process	In-process	In-process	In-process
Lakewood VISION 2050 population allocations	Special	In-process	In-process; tied to Buildable Lands Report	In-process	In-process
Update Pierce County-Wide Planning Policies	4th qtr	In-process	In-process	In-process	In-process
Complete annual assignments - capital facilities plan update, tracking housing date, and prepare multi-family tax credit report	Annual	Housing report completed	Not started	Not started	In-process

	Quarter 1					Quarter 2					Quarter 3					Quarter 4				
Permit Type- Current Planning	Target # of Days	Total Permits	Average Days	% w/in Target?	# Outside Target	Target # of Days	Total Permits	Average Days	% w/in Target?	# Outside Target	Target # of Days	Total Permits	Average Days	% w/in Target?	# Outside Target	Target # of Days	Total Permits	Average Days	% w/in Target?	# Outside Target
Zoning Certification	30	10	19.00	80%	2	30	11	25.54	100%	0	30	14	24	93%	1.00	30	12	15	100%	0%
Conditional use	120	0	n/a	n/a	n/a	120	1	28	100%	0	120	1	28.00	100%	0.00	120	3	65	100%	0%
Administrative use	120	n/a	n/a	n/a	n/a	120	n/a	n/a	n/a	n/a	120	n/a	n/a	n/a	n/a	120	n/a	n/a	n/a	n/a
Preliminary plat	120	0	n/a	n/a	n/a	120	0	n/a	n/a	n/a	120	0	n/a	n/a	n/a	120	0	n/a	n/a	n/a
Preliminary short plat	90	2	29.00	100%	0	90	5	24.8	100%	0	90	3	24.25	100%	0.00	90	5	22.6	100%	0%
Sign permit	20	9	3.50	100%	0	20	13	10	100%	0	20	12	13.25	100%	0.00	20	17	19	100%	0%
Site development permit	90	n/a	n/a	n/a	n/a	90	n/a	n/a	n/a	n/a	90	n/a	n/a	n/a	n/a	90	n/a	n/a	n/a	n/a
Building Permit	20	92	18.11	100%	0	20	78	12.8	100%	0	20	91	18.27	100%	0.00	20	74	19.1	100%	100%
Shoreline permit	180	4	31.75	100%	0	180	6	24.33	100%	0	180	7	21.5	100%	0.00	180	2	17	100%	100%
Permit Type	Target # of Days	Total Permits	Average Days	% w/in Target?	# Outside Target	Target # of Days	Total Permits	Average Days	% w/in Target?	# Outside Target	Target # of Days	Total Permits	Average Days	% w/in Target?	# Outside Target	Target # of Days	Total Permits	Average Days	% w/in Target?	Outside Target
Residential model homes (basic)	30	0	0	0	0	30	0	0	0	0	30	0	0	0	0	30	0	0	0	0
New single family residential	30	27	26	77%	6	30	9	15	100%	0	30	35	20	97%	1	30	1	29	100%	0
Residential additions	30	4	24	100%	0	30	10	16	90%	1	30	10	17	100%	0	30	2	20	100%	0
New multi-family	30	1	20	100%	0	30	0	0	0%	0	30	0	0	0%	0	30	0	0	0%	0
New commercial buildings	30	7	38	57%	3	30	2	12	100%	0	30	3	35	67%	1	30	1	37	0%	1
Commercial tenant improvements - major (change of use)	30	15	12	100%	0	30	13	14	92%	1	30	32	15	100%	0	30	(6+4) 10	91+29=120 12	100%	0

Parks and Recreation

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3
Measure- Admin				
Cost Recovery % Target - 45% for parks and recreation services *	45 %	44%	50%	52%
Measure- Human Services				
Monthly average attendance at Lakewood Community Collaboration Meetings	40 each month	22	28	27
# of human services contracts Managed	25	25	25	26
Measure- Recreation				
\$ vendor sales generated from Farmers Market	\$140,000	na	\$245,000	\$275,00
# of partners at SummerFEST	50	na	na	na
\$ vendor fees generated from SummerFest	\$17,000	na	na	na
\$ sponsorship, grants and in-kind service	\$70,000	\$33,150	\$17,500	na
Math Relay School/participants	8/240	Postponed	Postponed	Postponed
# of registered participants at SummerFEST Triathlon	200	na	na	na
Measure- Senior Center				
# of unduplicated seniors served	1,400	276	184	164
\$ revenue generated from grants, fees, donations & in-kind support	\$80,000	\$7,578	\$8,562	\$7,534
# of volunteer hours	1,300	219.05	126.1	130.75
Measure- Park Facilities				
# of special use permits generated at park site (not FSP)	160	4	30	54
Boat Launch Revenue	\$50,000	\$7,556	\$26,636	\$25,529
# of returning customers	20	2	12	18
Measure- Fort Steilacoom				
# of acres of open space to maintain	500	500	500	500
# of special use permits for park use	230	18	109	158
# of returning customers	25	9	26	59
Measure- Landscape				
# of sites maintained	38	46	47	50
# of special projects completed outside of regular maintenance schedule	10	3	6	4
Measure- Property Management				
# of square feet of coverage per building maintenance employee	158,615	158,615	158,615	158,615
# of unscheduled system failures	0	Fire Alarm Testing @ CH & LPD, Test fire Sprinkler system at CH, LPD, & ST, LNI elevator inspections	LPD HVAC Shutdown (heat) & maintenance, HVAC3 at CH reset, LPD Gate & Door Entry (Heat)	LPD Door Entry-New Motors CH- Power Shortage 2 Broilers down, AHU5 is off, controllers down, APS down, UPS battery issues in server room. ST-kendrick st Elevator controll board dead,
# of service requests	400	92	236	163
SWM Operations & Maintenance				
# of City street curb miles swept	3,600	1,103	737	657
# of catch basins cleaned or inspected	3,400	97	1533	986
# of hours of storm drain pipe video inspections recordec	900	11.5	592.5	509.0
# of linear feet of storm drain pipe cleaned	30,000	0	185	1,567
# of tons of sweeping and vactor waste disposed of	2,000	146.5	251.5	104.5
# of gallons of sweeping and vactor liquid waste disposed of	100,000	1,500	3,500	35,800
Measure- Street Operations and Maintenance				
# of MyLakewood311 service requests regarding street maintenance	NA	436	529	495
% of completed MyLakewood311 requests	100%	98%	96%	97%
# of potholes responded to	<275	72	42	20
# of reported downed signs	<400	88	87	60
# of traffic signal major equipment failures	<2	0	0	0
# of after hour call outs	<250	38	20	33

Public Works

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Measure- Transportation Capital					
# of traffic signals operated and maintained ⁽¹⁾	69	69	68	67	67
# of City maintained street lights	0	2,525	2,525	2,525	2,525
Annual transportation capital funds administered	N/A	\$1,431,615	\$2,953,253	\$3,789,747	\$3,779,017
Amount of transportation grant funds awarded	N/A	\$1,500,000	\$2,875,000	\$0	\$4,584,901
Measure- Engineering Services					
# of businesses/properties inspected for SWM compliance	400/yr	15	72	8	15

Legal

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
# of days on average to review/process a contract	3	3.3	2.64	2.62	2.59
% of cases disposed of in accordance with departmental standards	n/a	100	100%	100	100
# of criminal citation cases filed		475	386	344	
# of days on average for complete PRA response	30	15	17.65	24.72	28.34
Provide discovery within 14 calendar days of a request in 90% or more of the cases in which discovery is authorized/requested/required	90%	100%	100%	100%	100%
Make In Custody charging decisions within 8 hours of receipt of the report(s) in 90% or more of the cases	90%	100%	100%	100%	100%
Review all felony In Custody NCF cases from Pierce County within 8 hours of receipt of the report(s) in 95% or more of the cases	95%	100%	100%	100%	100%
Review incidents for charging decision within 30 days of receipt	90%	100%	100%	100%	100%

Human Resources

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Measures- Human Resources					
Number of current (unexpired) Collective Bargaining Agreements as of EOQ	4	3	3	3	4
Voluntary Employee Turnover Rate (not reported cumulatively)	<12%	1.98%	2.43%	3.43%	0.04%
Average number of recruitments/analyst	n/a	4.5	2.5	9	15
Average number of applications received/position	n/a	20	18	15	28
Percentage of employees hired during the quarter last year and still employed	100%	100%	100%	n/a	64%
Average number of days to complete external recruitment (excluding Police Officers)	<45	52	39.8	32	41
Average number of FTEs filled City-wide	220	202	205.45	204	209
Percentage of performance evaluations due during quarter completed	100%	38%	33%	0%	54%
Percentage of City Leadership Team who have achieved WCIA Supervisor credential	100%	36%	27%	27%	27%
Number of categories (out of 112) where workforce underutilization is 3% or greater	0	16	16	16	16%
Measures- Risk Management					
Percentage of employees in compliance with quarterly mandatory training	100%	85%	73%	94%	89.00%
Percentage of employees who participate in monthly safety training promotions	100%	n/a	n/a	n/a	n/a
Percentage Stay at Work applications of total medical releases to light duty	70%	33%	0.0%	0%	0
Percentage workers comp developed claim expense of total annual premium cost = Loss Ratio% (reported cumulative YTD)	<70%	5.8%	55.0%	145.6%	148.69%
Worker's Compensation Experience Factor	<1.0	0.8908	0.8908	0.8908	0.8908
Percentage of vehicle incidents that were preventable by the City employee	0%	100.00%	100%	100%	9.00%

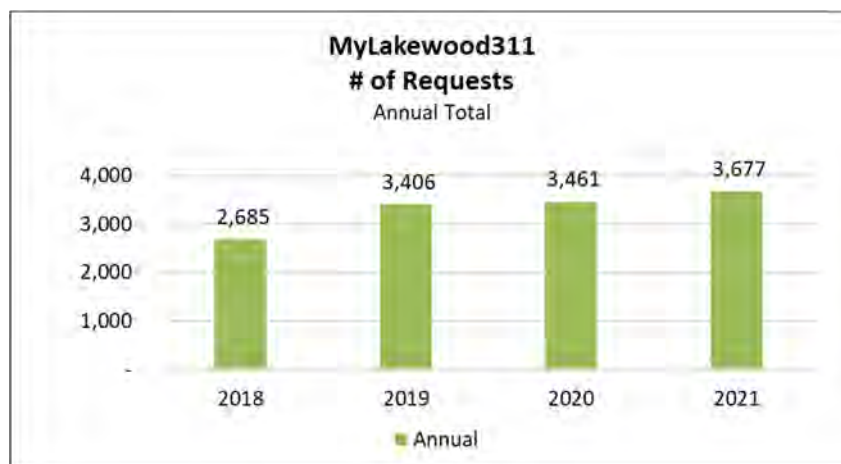
Municipal Court

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
# of community group road tours	8	5	3	3	4
# of incidents with offenders involving risk management	Informational	0	0	0	0
# of work crew hours performed in lieu of jail	Informational	312	120	56	80
Cost saved by using alternative sentencing	Informational	\$10,201	\$5,857	\$3,349	\$11,019
Cost saved from reduced number of court transports	\$35,000	\$8,750	\$6,836	\$6,180	\$8,750
Number of Veteran's Court participants	18	6	8	7	8
Number of Veteran's Court graduates	Informational	3	2	0	2

Police

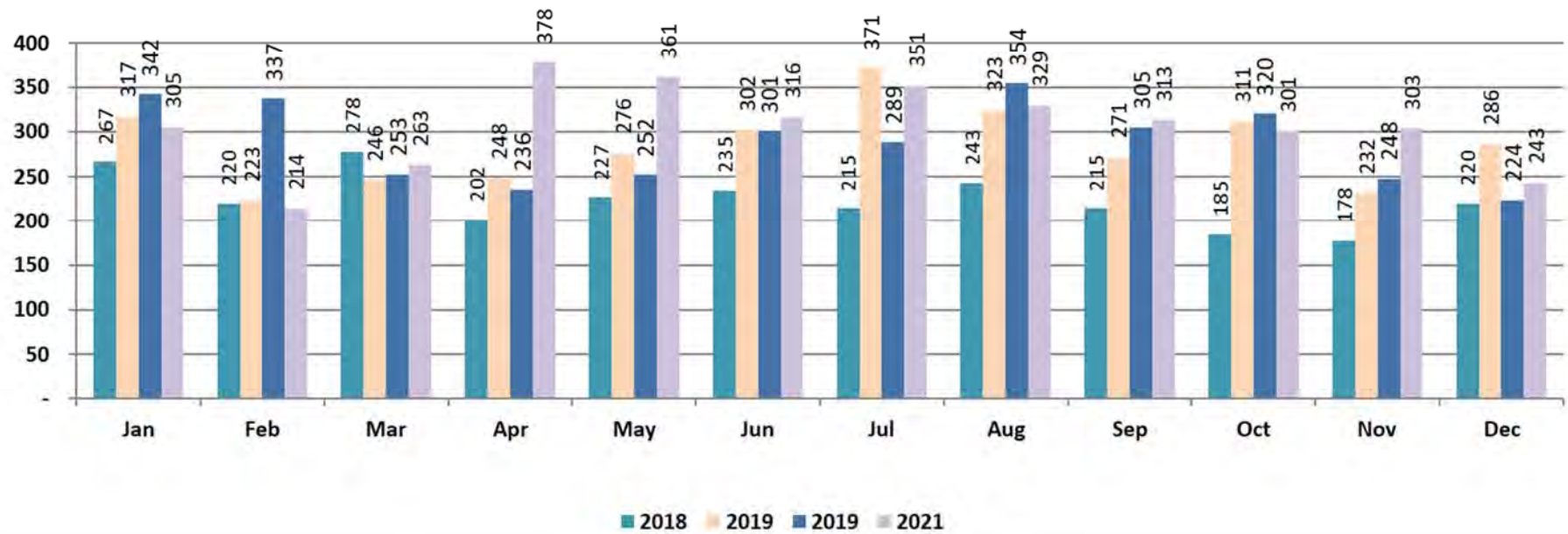
Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Measure- Specialty Units	(averages)				
# of traffic stops	9,000	1,287	715	595	840
Successful Property Room Audits (percentage)	1	0	0	1	1
Animal Complaints	2,600	227	233	164	742
# of captures by K9	25	7	7	1	2
K9 training hours		32	32	32	32
Marine Service Hours	90	12	56	60	3
SRT Mission/Callout	10	2	4	1	7
SRT Training Days	31	6	11	6	7
Civil Disturbance missions	0	0	0	1	0
Civil Disturbance Team Training Days	13	2	1	1	0
Vehicle Collisions (Fatality)	0	1	1	1	0
Vehicle Collisions (Injury)	250	50	56	64	61
Vehicle Collisions (Non-Injury)	2,100	212	213	241	326
Measure- Criminal Investigations					
Cases assigned for follow up (percent of cases followed up)	1,000	330	589	131	234
Cases cleared by investigation	700	213	513	65	294
Amount of narcotics seized (lbs)	30	8	442	0	0
# of findings during Special Operations quarterly audits	0	0	0	0	0
Measure- Patrol					
# of arrests	2,500	367	315	349	424
# of self-initiated calls for service	2,200	3,143	2194	2633	2822
# of minutes to respond to call for service	12	18	20.81	20.31	21.52
Top Priority calls: Average time from receipt to dispatch (in minutes)	3	2.65	2.9	2.65	3.14
Top Priority calls: Average time from dispatch to arrival on scene (in minutes)	3.5	3.72	4.38	3.72	4.61
Total calls for service	55,000	11,286	11,933	12,786	12,491
Measure- Professional Standards					
% of officers meeting state requirements for annual training hours	100	100	100	100	100
# of training hours provided	8,080	1,575	2,906	4,747	3,225
Successful WASPC accreditation (every 3-4 years)	Yes	na	na	na	na
# of internal investigations conducted	8	3	3	0	0
Use of force as percent of arrests (should be 5%)	5% (3% error)	8.07%	5.83%	6.23%	6.38%
Uses of force as percent of calls for service (should be .20%)	0.2% (.1% error)	0.29%	0.22%	0.17%	0.22%
Pursuit Terminations	15%	5	0	0	1
Promotional processes completed	2	1	0	0	1
Hiring processes completed	4	1	0	2	9
Measure - CSRT					
Total number of code enforcement complaints received	600	143	175	244	146
Average calendar days: Code complaint to first investigation	7	2	4	2	2
Total code enforcement cases initiated during the reporting period	500	140	163	228	140
Percent of Code enforcement cases resolved through voluntary compliance	300	49	49	100	44
Code enforcement cases resolved through forced compliance	0	22	23	10	10
Code enforcement: Average calendar days, Inspection to Forced Compliance	60	4	2	3	15
Code enforcement: Average calendar days, Inspection to Voluntary Compliance	14	10	2	16	13
Code enforcement: Average calendar days, Inspection to Compliance	60				
Community Meetings Attended	120	24	32	24	12

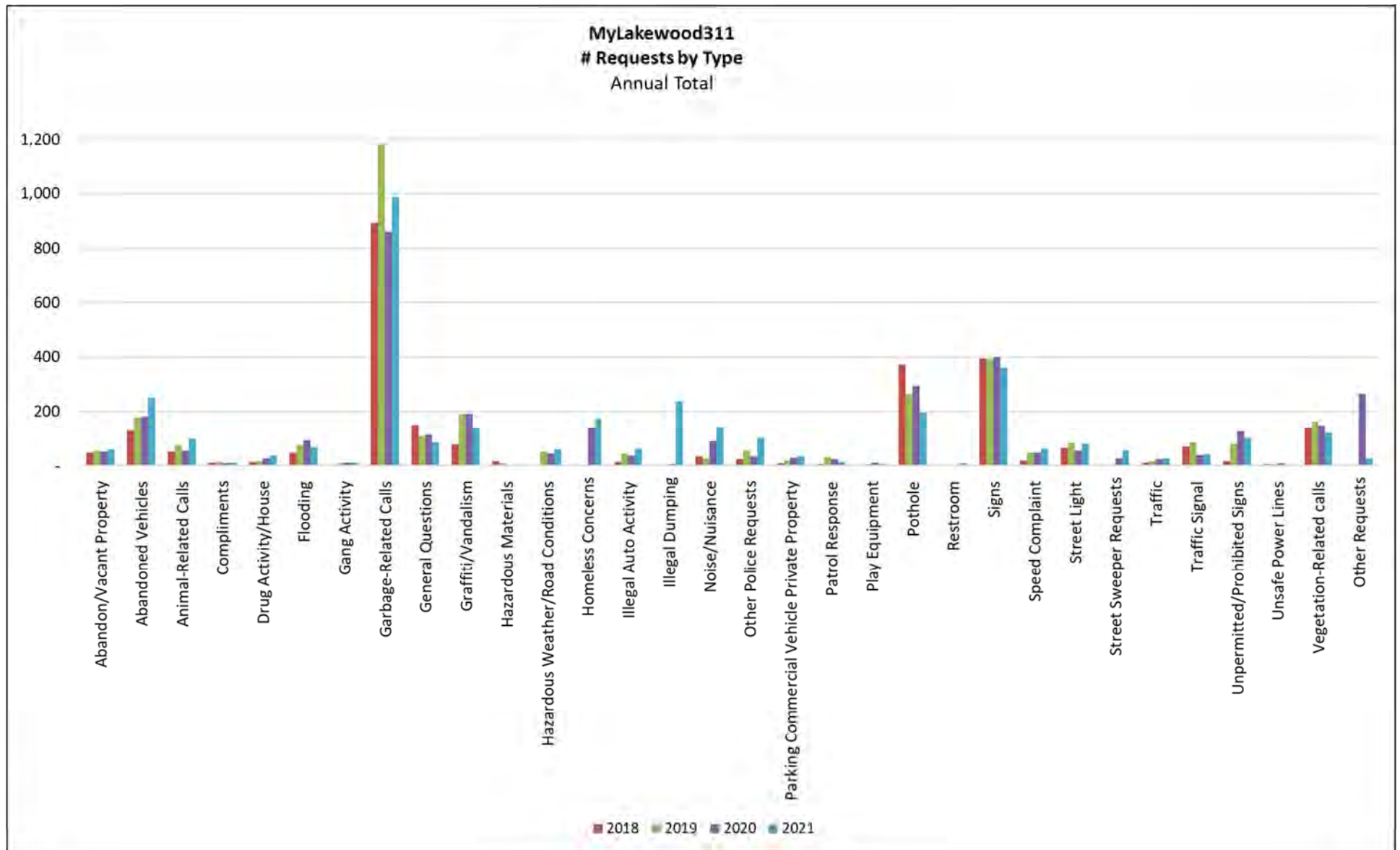
				0
Animal-Related Calls	53	77	56	98
Compliments	11	13	10	11
Drug Activity/House	14	16	27	38
Flooding	47	75	95	67
Gang Activity	3	8	11	11
Garbage-Related Calls	893	1187	861	988
General Questions	151	110	115	87
Graffiti/Vandalism	78	192	192	141
Hazardous Materials	16	8	4	2
Hazardous Weather/Road Conditions	0	52	46	60
Homeless Concerns	0	0	141	173
Illegal Auto Activity	13	44	38	62
Illegal Dumping	0	0	6	238
Noise/Nuisance	35	26	90	143
Other Police Requests	24	54	34	102
Parking Commercial Vehicle Private Property	9	18	30	35
Patrol Response	7	31	24	13
Play Equipment	3	7	11	6
Pothole	371	263	294	196
Restroom	2	2	2	8
Signs	394	392	401	362
Speed Complaint	18	47	47	62
Street Light	65	83	54	82
Street Sweeper Requests	0	0	26	56
Traffic	11	17	24	26
Traffic Signal	71	86	39	43
Unpermitted/Prohibited Signs	17	80	127	101
Unsafe Power Lines	7	5	8	4
Vegetation-Related calls	139	162	148	123
Other Requests			267	28
Total	2,685	3,406	3,461	3,677



MyLakewood311

of Requests by Month





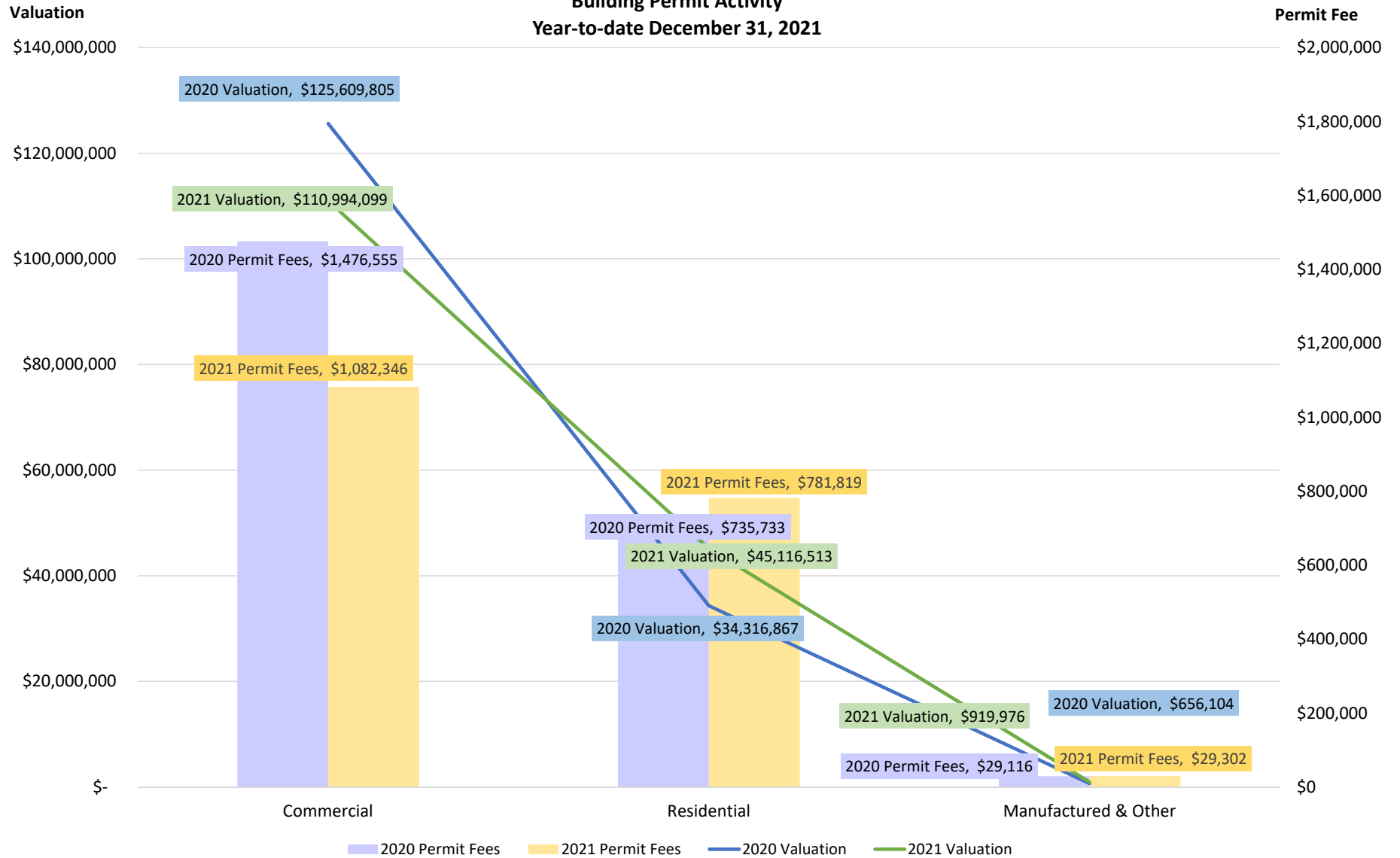
Building Permit Activity Report

							2021 Change over 2020					
	Total 2020			Total 2021			Increase/(Decrease)					
Permit Type Description	# of Permits	Permit Fees	Valuation	# of Permits	Permit Fees	Valuation	# of Permits		Permit Fees		Valuation	
Commercial	324	\$ 1,082,346	\$ 110,994,099	324	\$ 1,082,346	\$ 110,994,099	(203)	-39%	\$ (394,210)	-27%	\$ (14,615,706)	-12%
Commercial Addition	3	\$ 7,062	\$ 308,864	3	\$ 7,062	\$ 308,864	(5)	-63%	\$ (137,583)	-95%	\$ (21,527,416)	-99%
Commercial Carport	1	\$ 1,600	\$ 46,202	1	\$ 1,600	\$ 46,202	0	0%	\$ 1,101	221%	\$ 37,402	425%
Commercial Deck	-	\$ -	\$ -	-	\$ -	\$ -	(2)	-100%	\$ (2,734)	-100%	\$ (87,227)	-100%
Commercial Demolition Permit	16	\$ 4,054	\$ 1,687,499	16	\$ 4,054	\$ 1,687,499	(12)	-43%	\$ (3,583)	-47%	\$ 471,615	39%
Commercial Gate	2	\$ 2,724	\$ 60,000	2	\$ 2,724	\$ 60,000	(3)	-60%	\$ (3,624)	-57%	\$ (118,628)	-66%
Commercial Mechanical	68	\$ 30,297	\$ -	68	\$ 30,297	\$ -	(36)	-35%	\$ (92,494)	-75%	\$ -	n/a
Comm Over-the-Counter Mechanical	15	\$ 2,879	\$ -	15	\$ 2,879	\$ -	4	36%	\$ 1,442	100%	\$ -	n/a
Solar - Comm/Non-prescriptive Res	-	\$ -	\$ -	-	\$ -	\$ -	0	n/a	\$ -	n/a	\$ -	n/a
New Commercial Building	21	\$ 499,305	\$ 62,676,204	21	\$ 499,305	\$ 62,676,204	4	24%	\$ 7,569	2%	\$ (5,271,452)	-8%
New Commercial Bldg - Multi-Family	1	\$ 12,175	\$ 850,000	1	\$ 12,175	\$ 850,000	(10)	-91%	\$ (116,999)	-91%	\$ (8,000,680)	-90%
Commercial Plumbing	56	\$ 20,238	\$ -	56	\$ 20,238	\$ -	(40)	-42%	\$ (71,083)	-78%	\$ -	n/a
Commercial Swimming Pool/Spa	-	\$ -	\$ -	-	\$ -	\$ -	0	n/a	\$ -	n/a	\$ -	n/a
Comm over-the-counter plumbing	6	\$ 925	\$ -	6	\$ 925	\$ -	(4)	-40%	\$ (233)	-20%	\$ -	n/a
Commercial Retaining Wall	3	\$ 10,756	\$ 610,056	3	\$ 10,756	\$ 610,056	2	200%	\$ 9,494	752%	\$ 580,056	1934%
Commercial Remodel	88	\$ 448,423	\$ 42,347,141	88	\$ 448,423	\$ 42,347,141	(68)	-44%	\$ 10,247	2%	\$ 18,930,679	81%
Commercial Re-roof	17	\$ 20,708	\$ 1,237,041	17	\$ 20,708	\$ 1,237,041	11	183%	\$ 13,930	206%	\$ 957,288	342%
Comm re-roof over-the-counter	20	\$ 20,467	\$ 1,161,973	20	\$ 20,467	\$ 1,161,973	(1)	-5%	\$ 9,131	81%	\$ 278,584	32%
Commercial Window Replacement	1	\$ 195	\$ 1,680	1	\$ 195	\$ 1,680	(1)	-50%	\$ (3,265)	-94%	\$ (193,800)	-99%
Comm Window replacement OTC	6	\$ 538	\$ 7,439	6	\$ 538	\$ 7,439	(42)	-88%	\$ (15,526)	-97%	\$ (672,127)	-99%
Residential	1161	\$ 781,819	\$ 45,116,513	1,161	\$ 781,819	\$ 45,116,513	1	0%	\$ 46,086	6%	\$ 10,799,646	31%
Residential Accessory Structure	24	\$ 29,895	\$ 1,117,520	24	\$ 29,895	\$ 1,117,520	6	33%	\$ 5,520	23%	\$ 211,284	23%
Residential Addition	28	\$ 51,449	\$ 2,004,270	28	\$ 51,449	\$ 2,004,270	(20)	-42%	\$ (27,159)	-35%	\$ (1,174,997)	-37%
Residential Accessory Dwelling Unit	7	\$ 25,040	\$ 1,209,496	7	\$ 25,040	\$ 1,209,496	5	250%	\$ 17,724	242%	\$ 859,622	246%
Residential Demolition Permit	59	\$ 11,300	\$ 946,922	59	\$ 11,300	\$ 946,922	11	23%	\$ 2,416	27%	\$ 430,082	83%
Residential Gate	-	\$ -	\$ -	-	\$ -	\$ -	(1)	-100%	\$ (712)	-100%	\$ (15,000)	-100%
Residential Mechanical	2	\$ 223	\$ -	2	\$ 223	\$ -	1	100%	\$ 108	93%	\$ -	n/a
Res over-the-counter mechanical	564	\$ 43,930	\$ -	564	\$ 43,930	\$ -	69	14%	\$ 7,375	20%	\$ -	n/a
New Single Family Residence	64	\$ 419,449	\$ 26,496,540	64	\$ 419,449	\$ 26,496,540	6	10%	\$ 84,643	25%	\$ 5,998,323	29%
Residential Plumbing	12	\$ 1,092	\$ -	12	\$ 1,092	\$ -	3	33%	\$ 494	83%	\$ -	n/a
Res over-the-counter plumbing	58	\$ 3,814	\$ -	58	\$ 3,814	\$ -	(35)	-38%	\$ (8,092)	-68%	\$ (346,202)	-100%
Residential Re-roof	5	\$ 5,251	\$ 231,541	5	\$ 5,251	\$ 231,541	2	67%	\$ 3,713	241%	\$ 181,916	367%
Res re-roof over-the-counter	72	\$ 25,290	\$ 1,124,058	72	\$ 25,290	\$ 1,124,058	(12)	-14%	\$ (3,334)	-12%	\$ (115,595)	-9%
Residential Remodel/Repair	136	\$ 136,854	\$ 4,901,122	136	\$ 136,854	\$ 4,901,122	(31)	-19%	\$ (39,418)	-22%	\$ (1,336,690)	-21%
Solar - Residential Prescriptive OTC	11	\$ 4,098	\$ 100,420	11	\$ 4,098	\$ 100,420	8	267%	\$ 3,107	314%	\$ 45,867	84%
Residential Window Replacement	1	\$ 737	\$ 12,500	1	\$ 737	\$ 12,500	(1)	-50%	\$ (97)	-12%	\$ (9,000)	-42%
Res Window replacement OTC	118	\$ 23,398	\$ 6,972,123	118	\$ 23,398	\$ 6,972,123	(10)	-8%	\$ (201)	-1%	\$ 6,070,036	673%
WEB Residential Furnace	-	\$ -	\$ -	-	\$ -	\$ -	0	n/a	\$ -	n/a	\$ -	n/a
WEB Residential Water Heater	-	\$ -	\$ -	-	\$ -	\$ -	0	n/a	\$ -	n/a	\$ -	n/a
Manufactured Home	19	\$ 11,280	\$ 578,922	19	\$ 11,280	\$ 578,922	6	46%	\$ 2,193	24%	\$ 277,720	92%
Manufactured Home - residential lot	-	\$ -	\$ -	-	\$ -	\$ -	(2)	-100%	\$ (3,704)	-100%	\$ (160,000)	-100%
Manufactured Home - MH Park	5	\$ 951	\$ 245,000	5	\$ 951	\$ 245,000	5	n/a	\$ 951	n/a	\$ 245,000	n/a
Monument Sign	14	\$ 10,329	\$ 333,922	14	\$ 10,329	\$ 333,922	3	27%	\$ 4,946	92%	\$ 192,720	136%
Other	58	\$ 18,022	\$ 341,054	58	\$ 18,022	\$ 341,054	(13)	-18%	\$ (2,007)	-10%	\$ (13,848)	-4%
Change of Use	1	\$ 184	\$ -	1	\$ 184	\$ -	(13)	-93%	\$ (2,392)	-93%	\$ -	n/a
Day Care	-	\$ -	\$ -	-	\$ -	\$ -	(2)	-100%	\$ (350)	-100%	\$ (3,000)	-100%
Pole Sign	4	\$ 2,184	\$ 62,090	4	\$ 2,184	\$ 62,090	(2)	-33%	\$ (3,176)	-59%	\$ (141,910)	-70%
Wall Sign	34	\$ 12,158	\$ 278,964	34	\$ 12,158	\$ 278,964	7	26%	\$ 4,247	54%	\$ 131,062	89%
Adult Family Home	19	\$ 3,496	\$ -	19	\$ 3,496	\$ -	(3)	-14%	\$ (335)	-9%	\$ -	n/a
Universal Base Plan	-	\$ -	\$ -	-	\$ -	\$ -	0	n/a	\$ -	n/a	\$ -	n/a
	1,562	\$ 1,893,466	\$ 157,030,588	1,562	\$ 1,893,466	\$ 157,030,588	(209)	-12%	\$ (347,937)	-16%	\$ (3,552,188)	-2%

Note:

- Reports generated in the permits module are based either on application date range or issued date range and are meant to show activity.
- At application a portion of the fees are collected with the balance being collected at issuance which could fall in two different reporting periods.
- The report is not intended to be a revenue report, rather it is intended to show the number and types of permits and information on what those permits generated overall in permit fees and valuation.
- The Building Permit Report only reflects the building division and does not include planning and public works.
- The revenue reported on this spreadsheet is based on issued permits and will never match the financial revenue report as it does not include monies collected on permits that have not yet been issued.

Building Permit Activity Year-to-date December 31, 2021



Annual Totals	2020 # Permits	2021 # Permits	2020 Permit Fees	2021 Permit Fees	2020 Valuation	2021 Valuation
Commercial	527	324	\$ 1,476,555	\$ 1,082,346	\$ 125,609,805	\$ 110,994,099
Residential	1,160	1,161	\$ 735,733	\$ 781,819	\$ 34,316,867	\$ 45,116,513
Manufactured & Other	84	77	\$ 29,116	\$ 29,302	\$ 656,104	\$ 919,976
Total	1,771	1,562	\$ 2,241,403	\$ 1,893,466	\$ 160,582,776	\$ 157,030,588



To: Mayor and City Councilmembers
From: Tho Kraus, Deputy City Manager
Through: John J. Caulfield, City Manager *Tho Kraus*, Acting City Manager
Date: April 25, 2022
Subject: 2022 Carry Forward Budget Adjustment

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 2021 ending fund balance ;
- Adjustments to incorporate items previously approved by the City Council;
- Appropriate projects funded by grants and contributions;
- Continuation of capital projects; and
- New allocations on an exception basis.

NEXT STEPS

- Public Hearing – May 2, 2022 City Council Regular Meeting
- Adoption – May 16, 2022 City Council Regular Meeting

CURRENT STATE OF THE ECONOMY & BUDGET ADJUSTMENT APPROACH

The proposed carry forward budget adjustment takes into consideration the current state of the local, regional, national and global economy under the COVID-19 pandemic and the Russia-Ukraine conflict 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 with port congestion, rising freight costs, labor and material shortages, and inflation are of concern. Throughout the pandemic, there have been historic wait times for ships headed into ports waiting to unload cargo from China. Meanwhile, gridlock at ports overseas creates additional delays as ships seek to obtain cargo. Freight costs are expected to increase with labor shortages, rising gas prices and port congestion all factor in. The United States labor market is in flux. The rollercoaster from layoffs and quarantine to flex work and work exodus in during the pandemic will continue to carry over into 2022. Material shortages is expected to persist in 2022 with virtually every key commodity is either up in price or scarce. Inflation is high, prices have skyrocketed and companies are beginning to pass them onto consumers.

As The Economist neatly put it recently, “the era of predictable unpredictability is not going away”. As such, the City will continue 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 2021 collections came in even stronger, exceeding 2020 by \$2.4M or 20%. However, there is not a guarantee this level of sales tax collections will continue in 2023 given the continuing 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.

OTHER ITEMS FOR CONSIDERATION

Collective Bargaining Agreements. The carry forward budget adjustment does not include potential financial impacts beyond 2022.

<u>Group</u>	<u>Contract Period</u>	<u>Status</u>
AFCSME	1/1/2022 – 12/31/2023	Current
Teamsters	1/1/2022 – 12/31/2025	Current
LPIG	1/1/2021 – 12/31/2022	Current
LPMG	1/1/2020 – 12/31/2022	Current

Transportation CIP Projects Funded by Transportation Benefit District Bond. Add Transportation CIP projects funded by Transportation Benefit District \$20 VLF bond funded projects to the 6-year CIP (2023-2028) plan as part of the 2023/2024 biennial budget. Transfers of TBD \$20 VLF funds totaling \$1,718,000 and REET funds totaling \$2,690,000 for these projects as presented to the City Council in October 2021 are included in this budget adjustment. Also, included is a transfer of \$1,700,000 from REET (\$1,500,000 excess from 2021 and \$200,000 excess from 2022) to JBLM North Access Project, consistent with the March 2022 presentation to City Council for grant funded projects.

Transportation Mitigation Fees. Life-to-date through December 2021 traffic mitigation fees received total \$103,505. 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. The carry forward budget adjustment includes earmarking \$103,505 funds for this purposes.

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.

Graffiti Removal. As part of the City’s initiative to expand its Adopt-a-Street Program to incorporate a graffiti removal component, the City will be applied for a \$15,000 grant through WCIA’s Risk Reduction and Staff Development grants program to purchase a sand blaster to assist in the removal of graffiti. This WCIA program provides financial assistance to members desirous of improving their risk profiles and who have limited funding to accomplish their goals. The City was unable to secure this grant funding, therefore, a request for one-time monies is included in this carry forward budget adjustment.

Park Signs. Last year, the City Council appropriated funds to undertake a review of what new park signs should look like based on the outcome from PRAB’s recommendation to the City Council earlier in 2021. We will be working to develop a scope of services to facilitate this process, though before moving forward, we will be reviewing this scope with City Council to ensure we are meeting the expectations of what City Council is looking for. We expect to bring this forward for City Council review in the spring.

Fort Steilacoom Park H-Barn Restoration and Renovation Construction: The City will apply for Lodging Tax grant funding for annual debt service payments of \$160,000 in support of \$2.0M construction bonds, 20 year life. The grant application will occur in August 2024 for funds availability in 1st quarter 2025.

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.
- 302.0137 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 design.
- 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.

- 2022 City Safety Program Grant:

The City is authorized to include a number of locations in one application. The following four projects were chosen based on previous agreed upon locations with City Council (top 17 projects list).

- 302.0136 100th Street SW (Lakeview Ave SW to South Tacoma Way
Total Project cost: \$4,174,000
City Match: \$417,400 (SWM at 10%)
Grant Request: \$3,756,600
Design and construction of new roadway and sidewalks; includes one signal upgrade.
- 302.0074 South Tacoma Way (88th St. S to North City Limit)
Total Project cost: \$3,136,900
City Match: \$313,700 (SWM at 10%)
Grant request: \$2,823,200
Construction of new roadway and sidewalks; includes one signal upgrade.
- 302.0131 Custer Road SW (John Dower Road SW/W to 600' West of Bridgeport Way SW/W)
Total Project cost: \$1,420,000
City Match: \$142,000 (SWM at 10%)
Grant request: \$1,278,000
Design & construction for roadway widening & sidewalks; includes upgrades at signal for turn pockets.
- 302.0078 South Tacoma Way & 92nd St SSW Traffic Signal
Total Project cost: \$1,002,000
City Match: \$100,200 (SWM at 10%)
Grant request: \$901,800
Design and construction for signal upgrade.

PROPOSED BUDGET ADJUSTMENT SUMMARY

Year 2022:

- Increase beginning fund balance by \$32.29M, resulting in a revised estimate of \$58.93M;
- Increases revenues by \$48.34M, resulting in a revised estimate of \$126.01M;
- Increases expenditures by \$73.03M, resulting in a revised estimate of \$151.22M; and
- Increases ending fund balance by \$5.65M, resulting in a revised estimate of \$33.72M.

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	Proposed Adj	Proposed Revised Budget	Current Budget	Proposed Adj	Proposed Revised Budget	Current Budget	Proposed Adj	Proposed Revised Budget	Current Budget	Proposed Adj	Proposed Revised Budget
Total	\$ 26.63	\$ 32.29	\$ 58.93	\$ 77.68	\$ 48.34	\$ 126.01	\$ 78.19	\$ 73.03	\$ 151.22	\$ 28.07	\$ 5.65	\$ 33.72
General	9.83	7.92	17.75	41.09	2.12	43.21	42.30	4.77	47.07	11.49	2.40	13.89
Special Revenue	3.37	3.48	6.85	5.70	18.84	24.54	5.31	23.58	28.89	3.75	(1.24)	2.51
Debt Service	0.99	(0.01)	0.99	2.77	-	2.77	2.51	0.08	2.58	1.73	(0.55)	1.17
Capital Projects	4.69	12.30	16.98	14.97	28.43	43.40	15.20	39.04	54.24	0.61	5.53	6.14
Enterprise	2.83	8.15	10.98	7.62	(3.00)	4.62	7.26	3.94	11.20	5.74	(1.35)	4.39
Internal Service	4.93	0.45	5.38	5.53	1.95	7.48	5.62	1.62	7.24	4.76	0.86	5.62

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 \$12.22M equates to 29.3% 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:

	2021 Actual	2022 Proposed Revised
General Fund Ending Fund Balance		
2% GF Contingency Reserves	\$ 926,769	\$ 867,836
5% GF Ending Fund Balance Reserves	2,316,923	2,169,589
5% Strategic Reserves	2,316,923	2,169,589
Total 12% GF Reserves	\$ 5,560,616	\$ 5,207,015
Set Aside for Economic Development Opportunity	1,000,000	2,000,000
Unreserves/Designated for 2022-2024 Budget	11,190,039	6,682,518
Total 12% GF Reserves	\$ 12,190,039	\$ 8,682,518
Total GF Ending Fund Balance at Year-End	\$ 17,750,655	\$ 13,889,532

The proposed budget adjustment is summarized as follows:

	2021 Actual	2022 Proposed Revised
General Fund Summary of Sources, Uses & Ending Fund Balance		
Operating Revenue	\$ 45,345,928	\$ 42,383,878
Operating Expenditures	37,384,996	42,382,081
Operating Income / (Loss)	\$ 7,960,932	\$ 1,797
As % of Operating Expenditures	21.3%	0.0%
Other Financing Sources	712,586	823,384
Other Financing Uses	4,653,665	4,686,297
Beginning Fund Balance	\$ 13,730,802	\$ 17,750,655
Ending Fund Balance	\$ 17,750,655	\$ 13,889,532

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

- **Sales Tax.** Increase by \$800,000 for total estimate of \$11,800,000.
Prior years' sales tax revenue is as follows:
2019 Actual = \$11,955,004
2020 Actual = \$11,946,044
2021 Actual = \$14,413,902
- **Parks Sales Tax.** Increase by \$80,000 for total estimate of \$750,000.
Prior years' parks sales tax revenue is as follows:
2019 Actual = \$663,655
2020 Actual = \$671,080
2021 Actual = \$789,461
- **Criminal Justice Sales Tax.** Increase by \$180,000 for total estimate of \$1,368,900.
Prior years' criminal justice sales tax revenue is as follows:
2019 Actual = \$1,179,058
2020 Actual = \$1,213,087
2021 Actual = \$1,434,092
- **Gambling Tax.** Increase by \$550,000 for total estimate of \$3,550,000.
Prior years' gambling tax revenue is as follows:
2019 Actual = \$3,099,313
2020 Actual = \$1,910,429
2021 Actual = \$3,786,769
- **CED Development Services Permits & Fees.** Increase by \$57,200 for total estimate of \$1,914,825.
Prior years' development services permits & fees is as follows:
2019 Actual = \$1,749,026
2020 Actual = \$2,252,765
2021 Actual = \$2,066,139

CW – PERS (Public Employees Retirement System) Implementation, New/Ongoing

Add \$144,706 to implement PERS effective July 1, 2022 as approved by Resolution 2022-02. Upon incorporation in 1996, the City established a PERS replacement plan through ICMA-RC (now Mission Square). In the year since, this has become a factor in the City's ability to recruit from other local cities and public agencies since Lakewood is the only City in Washington not in PERS, other than Tacoma, Seattle and Spokane, which have their own retirement systems. A PERS-eligible position is one that is normally compensated for at least 70 or more hours of work per month for at least 5 months of each year. All eligible positions are required to be in PERS; there is no individual employee choice. Elected or governor-appointed officials are eligible but not required to join. Currently the PERS employee contribution rate of 10.25%. This is an increase from the current PERS replacement plan contribution rate of 7.62%, however the PERS rate is currently projected to drop to 4.92% in 2025. The PERS employee contribution rates have ranged from 1.32% - 11.18% from 1996 – 2022 (the time period since City incorporation), and the average for those years is 6.69%,

CW – AFCME (American Federation of State, County & Municipal Employees) Implementation, New/Ongoing

Add \$484,363 to implement the AFSCME CBA (collective bargaining agreement). The major provisions of the CBA include:

- 2 year agreement (1/1/2022 – 12/31/2023).
- 5% wage increase in 2022 and 2023.
- Add Juneteenth holiday.
- Clothing for Maintenance Workers replaced based on wear and tear rather than standard annual issue. Boot allowance added for Rental Housing Safety Inspectors,
- CDL (commercial driver's license) training for up to 3 employees in exchange for 2-year employment commitment.
- Incorporate MOUs related to temporary loss of CDL for medical reasons, and use of electronic monitoring systems.
- Traffic signal hereafter contracted with Pierce County.
- Move from Mission Square (formerly ICMA-RC) defined contribution plan to DRS/PERS (Department of Retirement Systems/Public Employees Retirement System),

CM – Communications Strategic Plan, Continuation/1-Time

Carry forward \$35,000 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 – Spring Clean-Up Event Mailing, New/Ongoing

Add \$2,332 to mail out postcards advertising the event to residents in qualified census tracts.

CM – Camera Equipment, Continuation/1-Time

Carry forward \$8,375 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.

CD - WSDOT Relocation & Pacific Highway Redevelopment – Continuation/1-Time

Carry forward balance of \$1,007 for Pacific Highway conceptual design and critical pathway development.

CD – Build Your Better Marketing Campaign, Continuation/1-Time

Carry forward \$34,000 for this marketing campaign that began in 2018 with the purpose of increasing favorable perceptions of Lakewood as a great place to live, work, learn, recreate, and do business. The campaign concluded at the end of December 2020. In January 2021 engagement dropped off significantly. Brand awareness campaigns are measured in exposure over time. Therefore, a refresh of the brand assets with continued outreach to Builders and Warriors intensified outreach to Starters, and strengthening our relationship with Long-termers is recommended to build on the momentum we have gained, and to keep Lakewood, WA top of minds for residents, non-residents, businesses, and builders. The original \$141,500 budgeted was and will continue to be used for: \$20,000 refresh video + photo assets; \$2,500 digital ad design, landing pages; \$2,500 print add design, landing pages; \$2,500 brand awareness survey (x2); and \$114,000 digital, print, and radio spend.

CD – Economic Development Strategy, Continuation/1-Time

Carry forward \$18,628 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.

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

Carry forward \$57,907 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 – City Tree Fund, Continuation / 1-Time

Carry forward the balance of \$56,496 for projects that meet certain program criteria. The City collects money for its City Tree Fund as payment in lieu of onsite tree replacement for removal of trees in excess of retention requirements, and as mitigation for oak trees removed in conjunction with development projects. The City has an obligation to spend the funds received for planting of trees to include oak trees and activities intended to improve Oregon White Oak Woodland habitat as well as improving the health of current or new tree and natural areas citywide. Since inception, the City has received \$118,240 in City Tree Funds and spent \$61,744 as of December 31, 2021.

CD – Woodworth Industrial Park Community Association Membership Dues, New/Ongoing

Add \$1,260 for the annual maintenance costs of an existing private road for two Tactical Tailor parcels the City purchased. Maintenance costs are part of an underlying maintenance easement which the City agreed to upon purchase.

CD – Library Feasibility Study, New/1-Time

Add \$60,000 in project costs funded by City \$30,000 and Library \$30,000). In partnership with the Library, the City is serving as lead in awarding the contract to Berk and Associates with the Library reimbursing the City for half the cost (estimated to be \$60,000 or \$30,000 each. The City, Library and Berk will be meeting in the near future to finalize project scope and cost. The review of pierce county library system interlocal agreement and consulting contracts for library needs is currently scheduled for the April 11, 2022 City Council study session followed by consideration and approval of the resolution at the April 18, 2022 regular meeting.

Background: The City and Pierce County Library System continue discussion about how to address the status of replacing the two existing libraries in Lakewood with new ones as well as the possibility of a Senior Activity Center and/or community center incorporated as part of a new library, which is the reason the City is involved in this project. The Library System is finalizing a high level building assessment and conditions analysis of the Lakewood Main Library. Once completed, they plan to initiate a more detailed engineering evaluation of both the main library building and the Tillicum library site, which the Library System leases. The purpose of these analyses is to determine what options are available to fix existing deficiencies in each facility to include the options and costs of fixing them versus constructing new facilities. This is being done as a follow up to the community feedback they heard in 2018 and 2019 as part of their initial community engagement process. They expect this to occur in the first half of 2022. The City and Library System propose that the Library Board of Trustees and City Council to jointly appoint a Community Committee to facilitate this review process and help forge a path forward in 2022. This would include jointly providing financial resources. The City and Library System met with Berk and Associates who the library system recommends hiring to facilitate this process; the City concurs.

CD – SSHA³P (South Sound Affordability Partners), New/1-Time

Add \$20,000 for the City's contribution to SSHA³P operations funding. Lakewood's total contribution for 2021-2023 is \$47,700 (\$7,000 for 2021 / \$20,000 for 2022 and \$20,700 for 2023). The interlocal agreement is entered into by and between the Cities and Towns of Auburn, Edgewood, Fife, Fircrest, Gig Harbor, Lakewood, Milton, Puyallup, Steilacoom, Sumner, Tacoma, and University Place, Pierce County (each municipal corporations and political subdivisions of the State of Washington), and the Puyallup Tribe of Indians. This joint undertaking is known as the South Sound Affordability Partners ("SSHA³P"). The common goal amongst the parties is to ensure the availability of housing that meets the needs of residents and workers at all income levels in Pierce County, including but not limited to families, veterans and seniors and eliminate housing inequities for all races, ethnicities and other vulnerable or marginalized communities and geographic locations in Pierce County.

CD – Comprehensive Plan Amendment (Housing Element), New/1-Time

Add \$49,870 for consultant services. In accordance with the GMA (Growth Management Act) and PSRC (Puget Sound Regional Council) 2050 Plan, the City must update its comprehensive plan by 2024. One of the focal points of the update will be new housing policies and objectives to address regional housing needs. The process is expected to occur over 18 months with work product completed by June 2023. The City is proposing to hire BERK Consulting to carry out the work.

CD – Associate Planner, Limited Term Position End Date 12/31/2023, New/1-Time

Add \$57,200 for limited term associate planner position with estimated start date of June 1, 2022. The role of this position includes, but is not limited to: support current and long range planning to assure compliance with various regulations, provide customer service at the permit counter, and perform technical review of land use permits, technical review of building permits.

LG – STOP VAWA (Violence Against Women Act), Grant/1-Time

Add \$30,313 revenue and expenditures in 2022 for FFY 2021 grant award from the US Department of Justice through the Washington State Department of Commerce. These funds are provided for a part-time office assistant position to provide support on STOP activities that will enhance prosecution's response to adult or teen victims of domestic violence. The effective date is January 1, 2022 through December 31, 2022. There is a required match amount of \$10,105 which is provided by in-kind wages of Assistant City Attorney.

LG – Employee & Volunteer Recognition Even, Continuation/1-Time

Carry forward \$2,500 of fund allocated for programs that did not occur in 2021 due to COVID-19 restrictions. The City was able to safely hold a summer employee recognition event, but opted to delay the 4th quarter winter event which traditionally has included a catered breakfast and facility rental to spring 2022. This event is in addition the usual recognition events. Additionally, the City did not hold the annual volunteer recognition event, which also traditionally includes a catered meal and facility rental, as well as supplies and raffle prizes. The additional funds would provide for a greater event in 2022.

MC – Office of Public Defense Grant, Grant/1-Time

Carry forward \$27,276 grant balance received from Washington State Office of Public Defense. The funds must be used according to the City's grant agreement GRT20018, to make and sustain appreciable demonstrable improvements in public defense as required by state law. The purpose of this grant is for social work services for the public defense team, interpreter services for attorney-client communications, public defense training, investigation services, and expert witnesses.

MC – Primary Public Defender, New/Ongoing

Add \$36,000 primary public defense services as approved by the City Council in March 2022. The City has contracted with Horwath Law since 2016. Horwath sites increased economic challenges due to the pandemic and increased market pressures from competitors as reasons for the increase in the compensation schedule. However, Municipal court caseloads have declined on average 30% since the start of the pandemic (around 900 cases in 2020 and 2021), while Horwath is still compensated for 1400 cases. The final negotiated pay schedule increase fairly represent both the City's and Howath Law's needs.

MC – 2021 Court Cost True Up, Continuation/Ongoing

Reduce municipal court contract revenues by \$10,308 for based on 2021 court costs true up. The original budgeted and new revenue estimates are as follows:

Jurisdiction	Current Estimate	Revised Estimate	Change
University Place	\$ 0	(\$13,500)	(\$13,500)
Steilacoom	\$106,090	\$ 99,062	(\$ 7,028)
DuPont	\$ 90,177	\$100,397	\$10,220
Total	\$196,267	\$185,959	(\$10,308)

PK – Street Ends, Continuation & New/1-Time

Carry forward \$20,000 and add new allocation of \$30,000 funded by General Fund. The City has had discussions regarding street end issues and potential policies since incorporation. 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 updates were added to the 2022 work plan. The City will provide an updated to include current site assessment, schematic design and cost estimates for improvements to provide information for future discussion and consideration. This budget adjustment results in a life-to-date through 2022 cost estimate of \$50,000 funded by General Fund.

PK – CHOICE Grant, Grant/1-Time

Carry forward program expenditures of \$11,883 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 contract ends 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 – No Child Left Inside Grant, Grant/1-Time

Carry forward recreation program expenditures of \$17,350 funded by RCO (Recreation and Conservation Office) grant revenue. The required 25% local grant match will be funded by the existing 2022 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 began in 2021 with program implementation occurring in 2022. This grant funds programs for day-long special outdoor adventures and events to Lakewood Youth, focused on opportunities to improve their overall exposure and understanding of nature. Events are for youth ages 8 – 16, located at various parks around Lakewood, focusing on low-income and underserved areas in our community.

PD – South Sound 911 Grant for Background Checks, Grant/1-Time

With the January renewal of contract, add \$30,000 in revenue and expenditures for wages and benefits of background searches for new 911 operators. These funds support the collection of background data for applicants of the 911 operator system. The end date for this grant is 12/31/2021. Reimburses \$85 per hour worked, no match, with the difference budgeted in the City of Lakewood's police department budget.

PK – SEEK (Summer Experiences & Enrichment for Kids) Grant, New/1-Time

Add \$145,000 in expenditures funded by an indirect state. There is a \$5,000 required City match which will be from personnel costs already budgeted. Grant expenditures include: salaries, wages and temporary help \$62,000; arts, crafts and sports equipment supplies \$11,000; bus rentals, instructors, entertainment, entry fees and janitorial services \$47,000; and daily lunch and snacks \$25,000. The purpose of the SEEK Fund is to increase access to quality, outdoor summer programming for youth and communities who have historically been underserved and who have been most impacted by the COVID-19 pandemic. AWC, WRPA, and OSPI noted that they were impressed with the City's proposed programs and look forward to seeing the impact on our community this summer, which will be an 8 week full day summer camp planned to serve 40 kids each week.

PK – Fort Steilacoom Park Historic Patient Cemetery Grant, New & Grant/1-Time

Add \$50,000 in expenditures funded by state grant of \$20,000 and General Fund contribution of \$30,000. The City of Lakewood applied for funding from the Washington Trust for Historic Preservation to replace approximately 2,300 linear feet of wooden fencing in/around the cemetery. The fence is 20 years old and deteriorating and should be removed. This fence is not historic to the site and needs to be replaced. The new wooden fence will be located in the same location, except we will go around the outside of the private hedge to protect it for historic purposes and from future negative impacts.

PK – Sponsorships for City Programs and Events, New/1-Time

Add \$43,145 in expenditures funded by various sponsorships: Amazon \$10,000; Virginia Mason/Franciscan \$17,500; Twin Star Credit Union \$6,000; Lakewood Community Foundation \$4,645; and WSECU (Washington State Employees Credit Union) \$5,000. The City has received a number of sponsorships from various businesses in the city to support recreation programs and events. The additional funds will allow expansion of city events and activities to include additional features, elements, entertainment and/or to offset logistic costs associated with increased participation as follows: Special event professional services (REEL Life Film Festival, Youth Summit, MLK Event, Truck & Tractor Day) \$12,645; SummerFest \$19,500; and Farmers Market 11,000).

PK – Convert Maintenance Assistance to Maintenance Workers & Increase from 0.75 FTE to 1.0 FTE, New/Ongoing

Convert two Maintenance Assistance (0.75 FTE each) to Maintenance Workers (1.0 FTE each), funded by reduction in current temporary help line item budgets for net \$0 impact.

PK – Increase Maintenance Worker from 0.50FTE to 1.0 FTE, New/Ongoing

Convert two Maintenance Assistance (0.75 FTE each) to Maintenance Workers (1.0 FTE each), funded by reduction in current temporary help line item budgets for net \$0 impact.

PD – Emergency Management Performance Grant - COVID ARPA, Grant/1-Time

Add \$8,665 in carry forward revenue and expenditures for wages and benefits of Assistant Emergency Management Performance Coordinator position. These funds support the collection of data and ongoing communications of community lifelines related to the response to COVID. The grant program period is 6/1/2021 through 8/31/2022. The total match amount of \$39,727 is budgeted in the City of Lakewood's police department budget in addition to West Pierce Fire and Rescue.

PD – Tacoma Narcotics Enforcement Team Puyallup (TNET) – Grant/1-Time

Add \$7,593 revenue for carry forward of grant awarded for \$15,906 from the Department of Justice through the Department of Commerce and the City of Puyallup. These funds pay a portion of a dedicated Lakewood Officer to TNET. This grant reimburses for regular time and benefits. The grant period is from 7/1/2021 through 6/30/2022.

PD – Pierce County Sex Offender Residency Verification, Grant/1-Time

Add \$7,463 in revenue carry forward for contract available for draw down. The contract runs from 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 twelve months, level II offenders every six months, and level III offenders every three months in Pierce County.

PD – Washington State Criminal Justice Training Center Basic Law Enforcement Academy (BLEA), New/1-Time

Add \$24,000 for a total budget of \$36,000 (ongoing \$12,000 + \$24,000 1-time). BLEA is Washington's mandated training academy for all city and county entry-level peace officers in the state. Through a centralized training model, Washington ensures all officers are equipped with the same base-level understanding of their responsibility to the communities they serve, standards to uphold, and education for effective community-oriented policing. Prior to each legislative session, the Washington State Criminal Justice Training Commission (WSCJTC) reviews its budget allocation for basic training. During the review for the upcoming 2022 session, it was determined their training costs would not be covered by current funding due to cost increases in the following areas: training facility rental fees; hotel rates; and single occupancy due to COVID-19 restrictions. These additional expenses increase the overall cost-share for the BLEA. The Legislature has continued the mandated 25%, plus ammunition cost share for BLEA. Agencies are billed post the first day of class and payment is expected prior to graduation per RCW 43.101.200. The \$36,000 budget provides for approximately eight participants at approximately \$4,500 each.

PD – Teamsters Collective Bargaining Agreement Implementation, New/Ongoing

Add \$9,963 to implement the Teamsters Collective Bargaining Agreement (CBA) in 2022. Teamsters Local #117 represents two Community Service Officers in the Police Department. The City Council authorized the City Manager to execute the CBA negotiated between the City of Lakewood and Teamsters Local #117 for the period January 1, 2022 through December 31, 2025.

The major economic provisions of the CBA are:

- 4-year term January 1, 2022 – December 31, 2025;
- Salary range increase of 3% per year effective January 1, 2022;
- 1% merit increase on anniversary date paid prospectively for those not at range max; lump sum merit payment of 0.5% for those at range max; and
- Medical waiver increase from \$250 to \$300/month consistent with AFSCME.

PD – WCIA Grant for Virtual Reality Based Police Officer Training Simulator, Grant/1-Time

Add \$25,000 for WCIA (Washington Cities Insurance Authority) grant portion of the Virtual Reality Based Police Officer Training Simulator. Total project cost is \$65,000 of which \$40,000 is proposed to be funded by eligible seizure funds (Felony Seizure \$20,000 & Federal Seizure \$20,000). The Virtual Reality Training System is a self-contained system that allows officers to train on use of force, de-escalation, and crisis intervention by using a variety of scenarios that solicits real life responses. This system will help with decision making and tactics to provide training on the most appropriate response for the most common situations our police officers deal with. This would theoretically reduce negative outcomes thereby reducing our risk and liability exposure. Having this system will also allow us to demonstrate to various community groups the types of split-second decisions our officers have to make. This new system will replace our old interactive video system that is malfunctioning and can't be fixed because the company no longer in business.

Internal Service Charges:

See internal services funds for additional information.

Fleet & Equipment

- \$779,431 CW – Restore 2022 Replacement Reserves, New/Ongoing
- \$15,000 PK – Graffiti Removal Equipment & Initial Supplies, New/1-Time
- \$65,000 PD – Vehicle for New Lieutenant, Continuation/1-Time
- \$18,00 PD – Public Address (PA) Microphones, Continuation/1-Time
- \$17,250 PD – Vehicle Additional Costs for COBAN ICV Camera, New/1-Time

Property Management

- \$30,000 PD – Police Station Fuel System Modernization, New/1-Time
- \$30,000 CM – City Hall Space Reconfiguration Study, New/1-Time
- \$38,142 – PK – Fort Steilacoom Park Caretaker House Repairs, Continuation/1-Time

Information Technology

- \$5,078 CM – Website Redesign/Update, Continuation/1-Time
- \$26,286 CW – Server Hardware Upgrade, Continuation/1-Time
- \$60,286 CW – Annual Computer Replacement, Continuation/1-Time
- \$20,588 CW – City Council Laptops, Continuation/1-Time
- \$89,181 CW – Document Management System, Continuation/1-Time
- \$90,246 CW – Co-Location & Disaster Recovery, Continuation/1-Time
- \$43,806 CW – Microsoft Exchange Server & Licenses, Continuation/1-Time
- \$48,000 CD – PALS/CED+ Amazon Web Services for Permitting System, New/Ongoing
- \$5,696 CW – Smart Phones & Plan Increase Due to Remote Work, New/Ongoing
- \$17,522 CW – Purchase of 2 New Copiers, New/1-Time
- \$4,381 CW Computer Software, Continuation/1-Time
- \$4,381 CW – Computer Hardware, Continuation/1-Time

Risk Management

- \$97,654 WCIA Assessment Increase, New/Ongoing

Transfers to Property Abatement, New/1-Time

See Property Abatement Fund for additional information.

- \$500,000 Karwan Village Abatement

Transfers to Parks CIP, New/1-Time

See Parks CIP Fund for additional information.

- \$50,000 to 301.0019 Edgewater Dock
- \$25,000 to 301.0037 Seeley Lake
- \$150,000 to 301.0043 Fort Steilacoom Park H-Barn Complex Restoration & Renovation
- \$50,000 to 301.0044 Wards Lake Structure Removal
- \$15,000 to 301.0045 Colonial Plaza Up Lighting & Garry Oaks

Transfers to Transportation CIP, New/1-Time

See Transportation CIP Fund for additional information.

- \$150,000 to 302.0004 Minor Capital & Major Maintenance
- \$65,000 to 302.0096 Union Avenue, Berkley to Thorne Lane (Design)
- \$65,000 to 302.0116 Custer Road from Bridgeport Way to 75th St (Design)
- \$75,000 to 302.0131 Overlay & Sidewalk Fill-In: Custer Rd - John Dower to 500' W of Bridgeport Way (Design)
- \$252,860 to 302.0135 JBLM North Access (Construction)
- \$100,000 to 302.0136 100th Lakewood Drive to South Tacoma Way, Inclusive of 40th (Design)
- \$79,000 to 302.0156 Angle Lane/Elwood Sidewalks and Pedestrian Pathway

General/Street Fund Subsidy

See Street O&M Fund for additional information.

- (\$23,781) Continuation/Ongoing
- \$55,740 New/Ongoing
- \$51,981 Continuation/1-Time
- \$56,646 New/1-Time

Fund 101 Streets O&M

Non-Motorized Plan Update, Continuation & New/1-Time

Carry forward \$20,139 and add an additional \$55,000 to update the non-motorized plan as the City was not successful in obtaining a grant to undertake this work. As part of the 2019/2020 biennial budget, in support of the City Council goal of Dependable Infrastructure (increase connectivity and accessibility), the City Council allocated \$50,000 to update the current non-motorized transportation plan that was last updated in 2009. The updates needed include relevant policy updates and capital improvement plan. Initial work was planned for 2020 but due to COVID-19, the hiring of interns to perform the work was delayed. In late fall, the City utilized City inspection forces to obtain the field data on City sidewalks and curb ramps (important factors in the update process) as they had availability. During this work, it was discovered that there was more work than expected on the GIS side due to the level of effort originally conducted in 2009. The additional funding requests will allow for the expansion of work to include more engagement with special interest groups and the general public. The plan is anticipated to be completed in 2022 provided additional funds are approved.

PK – Convert Maintenance Assistance to Maintenance Workers & Increase from 0.75 FTE to 1.0 FTE, New/Ongoing

Convert two Maintenance Assistance (0.75 FTE each) to Maintenance Workers (1.0 FTE each), funded by reduction in current temporary help line item budgets for net \$0 impact.

PK – Increase Maintenance Worker from 0.50FTE to 1.0 FTE, New/Ongoing

Convert two Maintenance Assistance (0.75 FTE each) to Maintenance Workers (1.0 FTE each), funded by reduction in current temporary help line item budgets for net \$0 impact.

Internal Service Charges:

See internal services funds for additional information.

Fleet & Equipment

- \$45,002 CW – Restore 2022 Replacement Reserves, New/Ongoing

Information Technology

- \$2,468 CW – Server Hardware Upgrade, Continuation/1-Time
- \$5,660 CW – Annual Computer Replacement, Continuation/1-Time
- \$1,933 CW – City Council Laptops, Continuation/1-Time
- \$8,374 CW – Document Management System, Continuation/1-Time
- \$8,472 CW – Co-Location & Disaster Recovery, Continuation/1-Time
- \$4,113 CW – Microsoft Exchange Server & Licenses, Continuation/1-Time
- \$535 CW – Smart Phones & Plan Increase Due to Remote Work, New/Ongoing
- \$1,646 CW – Purchase of 2 New Copiers, New/1-Time
- \$411 CW Computer Software, Continuation/1-Time
- \$411 CW – Computer Hardware, Continuation/1-Time

Risk Management

- \$10,203 WCIA Assessment Increase, New/Ongoing

Fund 102 Transportation Benefit District

Transfer to Transportation Capital Improvement Projects, New/1-Time

Add \$1,718,000 transfer for the seven new projects eligible to be funded by the Transportation Benefit District \$20 Vehicle License Fee as presented to the City Council In October 2021 as part of the Transportation CIP Funding Strategy discussion and authorized in Ordinance 767 as follows:

- 302.0142/0153/0162 Ardmore/Whitman/93rd St
 - Allocate \$348,000 scheduled for 2022 + \$1,006,000 earmark funds in 2022 for 2023 construction
- 302.0083 Hipkins Road SW from Steilacoom Boulevard to 104th St SW
 - Allocate \$364,000 scheduled for 2022

Sources & Uses Proposed TBD Funded Projects City Funded Projects (in priority order)	2022	2023	2024	2025	2026	Total
TBD \$20 Vehicle License Fee (year-end estimate rounded to nearest \$1,000)	\$ 1,718,000	\$ -	\$ -	\$ -	\$ -	\$ 1,718,000
Real Estate Excise Tax (year-end estimate rounded to nearest \$1,000)	2,690,000	-	-	-	-	2,690,000
Real Estate Excise Tax (Increase revenue estimates to \$2,000,000 per year)	-	242,000	242,000	-	-	484,000
Surface Water Management (estimated 10% of project cost)	71,000	640,000	155,000	611,000	356,000	1,833,000
General Obligation Bonds	-	2,000,000	9,600,000	-	-	11,600,000
Total Sources	4,479,000	2,882,000	9,997,000	611,000	356,000	18,325,000
302.0076						
Nyanza Rd SW	-	-	450,000	4,000,000	-	4,450,000
Design	-	-	450,000	-	-	450,000
Construction	-	-	-	4,000,000	-	4,000,000
302.0075						
Mt Tacoma Dr SW (Interlaaken to Whitman Ave SW)	-	-	-	395,000	3,555,000	3,950,000
Design	-	-	-	395,000	-	395,000
Construction	-	-	-	-	3,555,000	3,555,000
302.0142/0153/0162						
Ardmore/Whitman/93rd St	348,000	3,027,000	-	-	-	3,375,000
Design	348,000	-	-	-	-	348,000
Construction	-	3,027,000	-	-	-	3,027,000
302.0083						
Hipkins Rd SW from Steilacoom Blvd to 104th St SW	364,000	3,276,000	-	-	-	3,640,000
Design	364,000	-	-	-	-	364,000
Construction	-	3,276,000	-	-	-	3,276,000
302.0159						
Idlewild Rd SW: Idlewild School to 112th St SW	-	52,000	468,000	-	-	520,000
Design	-	52,000	-	-	-	52,000
Construction	-	-	468,000	-	-	468,000
302.0160						
112th St SW: Idlewild Rd SW to Interlaaken Dr SW	-	49,000	441,000	-	-	490,000
Design	-	49,000	-	-	-	49,000
Construction	-	-	441,000	-	-	441,000
302.0158						
Interlaaken from 112th St to WA Blvd	-	-	190,000	1,710,000	-	1,900,000
Design	-	-	190,000	-	-	190,000
Construction	-	-	-	1,710,000	-	1,710,000
Total Uses	\$ 712,000	\$ 6,404,000	\$ 1,549,000	\$ 6,105,000	\$ 3,555,000	\$ 18,325,000

Fund 104 Hotel-Motel Lodging Tax

Prior Year's LTAC Grant Awards for City Capital Projects, Continuation/1-Time

- Add \$72,893 to transfer prior year lodging tax revenues in accordance with LTAC grant award for capital purposes for Parks CIP 301.0006 Gateways (at Berkley & Union and Woodbrook Business Park).

2022 LTAC Grant Allocation, New/1-Time

Eliminate \$800,000 estimated grant awards and replace with actual 2022 grant awards totaling \$800,000 as follows:

- \$101,850 for Clover Park Technical College McGavick Center Debt Service
- \$15,000 for Asian Pacific Cultural Center
- \$15,000 for Historic Fort Steilacoom Association
- \$85,000 for Friends of Lakewold/Lakewold Gardens
- \$100,000 for Lakewood Chamber of Commerce Tourism
- \$25,000 for Lakewood Chamber of Commerce Night of Lights
- \$35,000 for Lakewood Historical Society
- \$25,000 for Lakewood Playhouse
- \$100,000 for Travel Tacoma + Mt. Rainier Sports
- \$20,500 for Lakewood Arts Festival Association
- \$20,550 for Lakewood Sister Cities Association Gimhae Delegation
- \$5,500 for Lakewood Sister Cities International Festival
- \$50,000 for City of Lakewood Imaging Promotions
- \$35,000 for City of Lakewood Farmers Market
- \$80,000 for City of Lakewood SummerFEST
- \$20,000 for City of Lakewood Summer Concert Series
- \$30,000 for City of Lakewood Love Lakewood Festival Series, First Saturdays
- \$17,100 for City of Lakewood Film Festival, REEL Life 96

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

Property Abatement, Continuation/1-Time

Carry forward \$418,710 in expenditures funded by program balance. The Property Abatement portion of this fund accounts for projects that the City has identified and processed through the abatement program. All revenue and the rightful recovery of those project expenses, along with all revenues from fees, fines, and interest, and other rightful recoveries from those projects are deposited into the program for the purpose of funding additional abatement projects.

Property Abatement, New/1-Time

Add \$500,000 in expenditures funded by General Fund for Karwan Village abatement. The property is a commercial parcel on which the Karwan Mobile Home Park sits. The building is dilapidated and considered a nuisance and dangerous pursuant to RCW 35.80, Lakewood Municipal Code (LMC) 15.05. All nuisance conditions scheduled to be addressed are considered nuisances pursuant to RCW 7.48 and LMC 8.16. The City of Lakewood has been issued a Warrant of Abatement (No. 21-2-04198-3, dated June 11, 2021) through Pierce County Superior Court. The Warrant of Abatement provides the City, and its contractor(s) access to the property to address all dangerous and nuisance conditions identified on the property.

Rental Housing Safety Program, Continuation/1-Time

Carry forward \$57,164 in internal service charge expenditures for RHSP database and software enhancement funded by General Fund project balance and additional revenues anticipated of \$7,610. On August 1, 2016, the Lakewood City Council approved Ordinance No. 644 creating a Rental Housing Safety Program (RHSP). The program requires all residential rental properties (apartments, single family homes, duplexes, etc.) within Lakewood city limits to be registered. The program is designed to ensure that all rental housing units comply with specific life and safety standards and are providing a safe place for tenants to live. As of October 4, 2017, all rental properties owners will be required to register their property with the City every year and have the property inspected once every five years.

1406 Affordable Housing, Continuation/1-Time

Carry forward \$181,358 ending fund balance.

On March 2, 2020, the City Council approved Ordinance 731 relating to local sales and use tax, authorizing the maximum capacity of the tax authorized under the provisions of Substitute House Bill 1406 for affordable and supporting housing. The revenue to the City is a credit of the state's sales tax. With adoption of this ordinance, the City is able to impose the rate of 0.0073%. According to the Department of Revenue (DOR), the maximum amount the City may receive is \$98K per state fiscal year for twenty years totaling an estimated \$1.95M. The City notified DOR on March 13, 2020 and DOR began imposing the tax effective May 1, 2020. The City received its first full distribution amount in July 2020 with some funds trickling through in May and June due to early returns filed.

The direction from the Lakewood City Council is to use the funds in conjunction with the City's CDBG Major Home Repair Program, CDBG Major Home Repair and Sewer Loan Program, and HOME Housing Rehabilitation Loan Program given that there is a high demand for home repair and rehabilitation loans in the City.

The City is presently working with several homeowners to assist with repairs not eligible under the City's CDBG housing program. Examples of repair applications to-date: decks and landings; a detached garage; and fencing. As of quarter end, loans have not been approved. Once the loans are authorized, work is scheduled for completion in the first quarter of 2022. The CED housing webpage has been updated and simplified. The webpage refers to "housing repairs," rather listing out separate 1406 Housing or CDBG Housing Repair Programs. Persons interested in making application are directed to a staff person via the webpage. Based on the applicant's specific needs, and income levels, that staff person places them into the appropriate housing repair program.

Fund 106 Public Art

Colonial Plaza Art, Continuation & New/1-Time

Carry forward \$117,598 for the Colonial Plaza art funded by project balance.

The budget adjustment results in an estimated cost through 2022 of \$150,000 funded by:

\$127,500 Public Art Fund

\$22,500 General Fund

\$150,000 Total Sources

Public Art Program, New/1-Time

Earmark remaining fund balance of \$2,626 for Major Public Art program with project to be determined.

Fund 180 Narcotics Seizure Fund

The purpose of this fund is to track assets seized as a result of involvement with the illegal sale, possession, or distribution of drugs or controlled substances, and for the purchase of controlled substances or drugs by law enforcement officers or agents, as well as other expenses to enhance and improve law enforcement activities having a close and demonstrable relationship to enforce enforcement of controlled substances. Funds may not be used to supplant existing funding sources.

Narcotics Seizure Contribution for 50% of New SRT Vehicle, Continuation/1-Time

Carry forward \$120,000 for 50% contribution towards a new SRT vehicle. The 2021 original adopted budget included \$120,000 to provide for half of the cost of the new SRT vehicle. The other half is funded by federal seizures

Narcotic Seizure Balance Available for Eligible Expenditures, New/1-Time

Add \$72,000 in expenditures for eligible uses.

Fund 181 Felony Seizure

The purpose of this fund is for tracking assets seized under RCW 10.105.101 and the related expenditures. The state statute authorizes the seizure of assets that have been or was actually employed as an instrumentality in the commission or in the aiding or abetting in the commission of any felony, or which was furnished or was intended to be furnished by any person in the commission of, as a result of, or as a compensation for the commission of, any felony, or which was acquired in whole or in part with the proceeds traceable to the commission of a felony. Funds shall be used exclusively by the City in the expansion and improvement of law enforcement activity; however may not be used to supplant existing funding sources.

Contribution to Police Station Firearms Range Simulator Program, New/1-Time

Add \$20,000 for Virtual Reality Based Police Officer Training Simulator. Total project cost is \$65,000 of which \$25,000 is funded via WCIA (Washington Cities Insurance Authority) grant and \$40,000 is proposed to be funded by eligible seizure funds (Felony Seizure \$20,000 & Federal Seizure \$20,000). The Virtual Reality Training System is a self-contained system that allows officers to train on use of force, de-escalation, and crisis intervention by using a variety of scenarios that solicits real life responses. This system will help with decision making and tactics to provide training on the most appropriate response for the most common situations our police officers deal with. This would theoretically reduce negative outcomes thereby reducing our risk and liability exposure. Having this system will also allow us to demonstrate to various community groups the types of split-second decisions our officers have to make. This new system will replace our old interactive video system that is malfunctioning and can't be fixed because the company no longer in business.

Felony Seizure Balance Available for Eligible Expenditures, New/1-Time

Add \$16,198 in expenditures for eligible felony seizure related activity.

Fund 182 Federal Seizure

The Federal Equity Sharing Guidelines lists the following (funds shall be used to increase or supplement and not be used to replace or supplant):

Permissible Uses: law enforcement investigations; law enforcement training, law enforcement and detention facilities; law enforcement equipment; law enforcement travel and transportation; law enforcement awards and memorials; drug and gang education awareness programs; matching fund for grants; pro rata funding of the law enforcement agency's percentage of costs associated with supporting multi-agency items or facilities; asset accounting and tracking of expenditures of federally shared funds; language assistance services in connection with law enforcement activity; transfers of cash to other law enforcement agencies; support of community-based programs (cash transfers to community-based programs are not permitted); and windfall situations to provide additional support to community-based programs.

Impermissible Uses: Salaries and benefits of permanent law enforcement personnel, except in limited circumstances (i.e. express statutory authorization, overtime of officers and investigators, new positions and temporary or not-to-exceed one year appointments and salary of an officer hired to replace an officer assigned to a task force, specialized programs that generally to not involve traditional law enforcement functions); use of forfeited property by non-law enforcement personnel; payment of education-related costs; uses contrary to the laws of the state or local jurisdiction; non-official government use of shared assets; purchase of food and beverage (except for conference and meals during local operations); extravagant expenditures or wasteful expenditures and entertainment; cash on hand, secondary accounts, and stored value cards (such as prepaid credit cards); transfers to other law enforcement agencies; purchase of items for other law enforcement agencies; costs related to lawsuits; loans; and money laundering operations.

Federal Seizure Contribution to Police Station Firearms Range Simulator Program, New/1-Time

Add \$20,000 for Virtual Reality Based Police Officer Training Simulator. Total project cost is \$65,000 of which \$25,000 is funded via WCIA (Washington Cities Insurance Authority) grant and \$40,000 is proposed to be funded by eligible seizure funds (Felony Seizure \$20,000 & Federal Seizure \$20,000). The Virtual Reality Training System is a self-contained system that allows officers to train on use of force, de-escalation, and crisis intervention by using a variety of scenarios that solicits real life responses. This system will help with decision making and tactics to provide training on the most appropriate response for the most common situations our police officers deal with. This would theoretically reduce negative outcomes thereby reducing our risk and liability exposure. Having this system will also allow us to demonstrate to various community groups the types of split-second decisions our officers have to make. This new system will replace our old interactive video system that is malfunctioning and can't be fixed because the company no longer in business.

Federal Seizure Contribution for 50% of New SRT Vehicle, Continuation/1-Time

Carry forward remaining \$101,499 for 50% contribution towards a new SRT vehicle. The 2021 original adopted budget included \$120,000 to provide for half of the cost of the new SRT vehicle. The other half is funded by felony seizures.

Federal Seizure, New/1-Time

Add \$22,006 in expenditures for eligible federal seizure related activity.

Fund 190 Community Development Block Grant (CDBG) Fund

Fund 190 CDBG is predominantly comprised of U.S. Department of Housing and Urban Development funds for Community Development Block Grant Entitlements (CDBG), HOME program funding through the Lakewood and Tacoma HOME Consortium and Section 108 Loan Guarantees. There is also a grant from the Nisqually Tribe for minor home repairs and West Pierce Fire & Rescue for emergency assistance for displaced residents.

Through the planning and citizen participation process CDBG and HOME spending priorities are set on an annual basis, to be broken out into funding projects for physical improvements, public service (not to exceed 15%), housing, economic development, and administration (not to exceed 20%).

2021 CDBG Funds – Total \$739,895 – Grant/1-Time

- \$264,107 for 2021 CDBG Housing Program – Major
- \$86,913 for 2021 CDBG Housing Programs – Administration
- 15,000 for 2021 CDBG Housing Programs – Administration of HOME
- \$50,000 for 2021 CDBG Public Service – Counsel Foreclose
- \$295,167 for 2021 CDBG Physical Improvements – Phillips Road
- \$28,708 for 2021 CDBG Housing Emergency Assistance Displaced Residents (EADR)

2021 HOME Funding Recommendations – Total \$320,892 – Grant/1-Time

- \$190,739 for 2021 HOME - Affordable Housing LASA
- \$98,818 for 2021 HOME - Affordable Housing
- \$31,335 for 2021 HOME - Administration

From City of Tacoma – City of Lakewood Balances – Total \$816,784 – Grant/1-Time

- \$409,261 for 2019 HOME – Affordable Housing LASA
- \$162,914 for 2020 HOME – Affordable Housing
- \$253 for 2020 HOME – Down Payment Assistance
- \$194,356 for 2019 HOME – Housing Rehabilitation
- \$50,000 for 2020 HOME – Housing Rehabilitation

Other Prior Years Balances – Total \$468,814 – Grant/1-Time

- \$42,764 for 2020 Housing Programs – Emergency Assistance Displaced Residents (EADR)
- \$416,779 for 2020 Major Home & Sewer Repair
- \$9,271 for 2020 Housing Program – Administration of HOME

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

Carry forward of \$173,000 for LASA program through the Washington State Department of Commerce.

CDBG CARES (Coronavirus Aid, Relief, and Economic Security Act) – CV3 (Round 3), Grant/1-Time

Carry forward \$173,202 for CDBG CARES Act funding for the purpose of providing emergency mortgage assistance to private mortgage holders.

CDBG – Restricted Funds, Grant/1-Time

Earmark \$1,513,495 restricted funds for future loan programs. The required accounting does not recognize revenues or expenditures since these are revolving funds.

Fund 191 Neighborhood Stabilization Program

NSP1 (Neighborhood Stabilization Program 1), Continuation/1-Time

Carry forward \$240,528 funded by project balance. The program provides funding to purchase and redevelop low income, foreclosed and abandoned residential properties and/or structures. Revolving funds are used to pay for program costs. In January 2020, CED met with the Washington State Department of Commerce to close out NSP1 funds. Upon formal written notification of the close-out, if the City has any remaining NSP1 funds after five years of close out date, the City reprogram unspent funds with no restrictions, meaning the City may use the funds for example, for abatements, set up a housing loan program similar to CDBG/HOME but without all of the federal requirements or even put it back to the General Fund.

NSP3 (Neighborhood Stabilization Program 3), Continuation/1-Time

Carry forward \$14,148 funded by project balance.

Fund 192 South Sound Military Communities Partnership

SSMCP Operations, Continuation/Ongoing

Carry forward \$17,299 remaining fund balance for operations. The savings is primarily in personnel costs.

SSMCP Amazon Donation, New/1-Time

Add \$15,000 in project expenditures funded by donation from Amazon. Funds will be used to support SSMCP initiatives and the events where the analysis and final reports are shared with community partners.

Office of Economic Adjustment – Growth Management, Grant/1-Time

Add \$139,907 in revenue and expenditures in carry forward received from the Department of Defense for the Growth Management grant project at Joint Base Lewis McChord. The grant period is from January 1, 2021 through April 1, 2022. The grant requires an in-kind match of \$71,500. This match is comprised of \$70,550 in SSMCP personnel costs and \$950 in local mileage. The grant duration is for 15 months.

North Clear Zone, New/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).

North Clear Zone Property Purchase - Tactical Tailor Building Acquisition, Continuation & New, 1-Time

Carry forward \$6,857,222 and add new \$506,282 General Fund interfund loan for the North Clear Zone Property Purchase (Tactical Tailor Building) funded by:

\$3,600,000 Department of Defense USAF

\$1,469,089 Department of Defense REPI

\$768,133 WA State Department of Commerce

\$490,000 WA State Department of Commerce (State Capital Budget)

\$530,000 Pierce County

\$506,282 General Fund Interfund Loan (Source for Payback is Tactical Tailor Lease Revenue) - New

\$7,363,504 Total Sources

North Clear Zone Property Purchase - Tactical Tailor – Due Diligence & Legal Fees, Continuation & New, 1-Time

Carry forward \$30,911 for due diligence and legal fees funded by Department of Defense REPI and additional fees of \$87,520 funded by General Fund interfund loan for total due diligence and legal fees cost of \$118,431.

Fund 195 Public Safety Grants

Washington Traffic Safety Commission – Impaired Driving Emphasis, Grant/1-Time

Add a total of \$8,377 for WTSC Impaired Driving Emphasis grant. No local match is required. The grant provides funding for overtime wages and related benefits for law enforcement personnel to participate in scheduled local and multi-jurisdictional DUI patrols.

Washington Traffic Safety Commission – Motorcycle, Grant/1-Time

Carry forward \$2,500 for remaining grant balance for 2022. No local match is required. The grant provides funding for overtime wages and related benefits for law enforcement personnel to participate in scheduled local motorcycle patrols.

Emergency Management Planning, Grant/1-Time

Add \$25,406 for remaining grant balance for period of January 1, 2022 through August 31, 2022. The grant is for paying the salary and benefits of an emergency management coordinator in cooperation with West Pierce Fire and Rescue and the City of University Place. This grant requires a match which is already budgeted in the General Fund Emergency Management budget in addition to in-kind Assistant Police Chief personnel cost and balance of coordinator's salary.

Bulletproof Vest Partnership, Grant/1-Time

Carry forward of \$3,963 for remaining grant balance for April 1, 2020 through August 31, 2022. This funding is for armored vests that meet the National Institute of Justice applicable ballistic and stab resistant standards for officers. There is a 50% local match required. This match is already budgeted in the General Fund.

Bulletproof Vest Partnership, Grant/1-Time

Add \$17,200 in revenue and expenditures for FY 2021 new award for vests purchased from April 1, 2021 through August 31, 2023. This funding is for armored vests that meet the National Institute of Justice applicable ballistic and stab resistant standards for officers. There is a 50% local match required. This match is already budgeted in the General Fund.

Washington State Parks Recreational Boating Safety, Grant/1-Time

Add \$12,021 for new grant period March 1, 2022 –September 30, 2022. This grant provides funding for officer overtime for emphasis patrol, vessel safety inspections, and educational boater safety related activities. This grant has in-kind (such as personnel, maintenance of boats, fuel, trailers, boat house) matching requirements of \$3,005.

US DOJ Justice Assistance Grant – Rifle Noise Suppressors, Grant/1-Time

Carry forward \$2,069 grant for period 1/1/2020-9/30/2022. This grant is for the purpose of purchasing rifle noise suppressors for patrol rifles.

US DOJ Justice Assistance Grant - COVID-19 Supplemental, Grant/1-Time

Carry forward \$16,388 in revenues and expenditures for grant received from Department of Justice (JAG) COVID-19 Supplemental. The Coronavirus Emergency Supplemental Funding (CESF) Program allows local governments to support a broad range of activities to prevent, prepare for, and respond to the coronavirus. The City of Lakewood will use these funds for equipment and supplies.

US DOJ Justice Assistance Grant - 2020 Bicycles, Grant/1-Time

Carry forward \$5,397 revenues and expenditures for grant received from Department of Justice (JAG) for 2020. The City of Lakewood will use these funds to purchase bicycles for the Lakewood Police Department.

US DOJ Justice Assistance Grant – FARO Scanner, Grant/1-Time

Add \$42,903 for revenues and expenditure for this grant received from the Department of Justice. This Edward Byrne Memorial Justice Assistance grant was awarded to provide funding for a FARO Crime Scene Mapping Scanner. This FY 2021 award has a program period from 10/1/20 to 9/30/24.

Washington State Office of the Attorney General Sexual Assault Kit Initiative (SAKI), Grant/1-Time

Add \$4,900 in revenues and expenditures for the purchase of a refrigeration unit to help with storage evidence from sexual assault investigations. These SAKI funds are passed through the Washington Attorney General's Office from US Department of Justice. The grant period is from 10/1/2017-9/30-2022.

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

Carry forward \$260,000 in revenues and expenditures for grant received from Washington Auto Theft Task Prevention Authority. This funding through the City of Federal Way 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

Office of Justice Programs Veterans Court, Grant/1-Time

Carry forward \$154,563 remaining grant balance from prior years. This is an enhancement grant for the Veterans Treatment Court and serves Type a non-violent offenders. The total grant amount is \$500,000 and runs through December 31, 2022. In addition to personnel costs, the grant includes travel and training, supplies, and subaward for prosecution, consultant evaluator/information manager, and public defense.

Fund 196 American Rescue Plan Act (ARPA)

The total proposed budget as approved by the City Council via Ordinance 759 totals \$4,192,719. Subsequent to Ordinance 759, the City Council approved various programs via separate motions totaling \$3,029,481. The budget adjustment includes carry forward of project balances from Ordinance 759 and new allocations approved via separate motions.

Program		Budget		
		Program Cost	5% Direct Admin	Total
Total - Category 1 Public Health		\$ 30,360	\$ -	\$ 30,360
HR Temporary Staffing for COVID Tracing	Motion 2021-112	30,360	-	30,360
Total - Category 2 Negative Economic Impacts:		\$ 1,000,000	\$ 50,000	\$ 1,050,000
Comfort Inn	Ordinance 759	1,000,000	50,000	1,050,000
Total - Category 3 Services to Disproportionately Impacted Communities:		1,273,112	63,656	1,336,768
Pierce County BIPOC Business Accelerator Contribution	Ordinance 759	500,000	25,000	525,000
Lakewood Community Services Advisory Board (CSAB) 1% Funds	Ordinance 759	137,662	6,883	144,545
Warriors of Change	Ordinance 759	68,450	3,423	71,873
Habitat for Humanity Boat Street Project	Ordinance 759	242,000	12,100	254,100
Rebuilding Together South Sound	Ordinance 759	325,000	16,250	341,250
Total - Category 6 Revenue Replacement:		3,920,725	196,035	4,116,760
LPD Body Cameras Purchase of Cameras & Video Storage	Ordinance 759	98,044	4,900	102,944
LPD Body Cameras Operation	Ordinance 759	284,045	14,202	298,247
Emergency Services Alert & Warning System	Ordinance 759	13,331	667	13,998
West Pierce Fire & Rescue	Ordinance 759	230,000	11,500	241,500
City Website and Multilingual Services	Ordinance 759	35,000	1,750	36,750
Youth Employment Program	Ordinance 759	84,000	4,200	88,200
City Reader Boards	Ordinance 759	320,000	16,000	336,000
Tacoma Probona (2022-2023)	Motion 2021-102	450,000	22,500	472,500
Boys & Girls Club (2022-2026)	Motion 2021-104	226,070	11,304	237,374
YMCA Child and Teen Service Programs (2022-2026)	Motion 2021-105	732,735	36,637	769,372
Municipal Court Technology Improvements	Motion 2021-106	135,000	6,750	141,750
City Hall HVAC Air Handlers & Bipolar Ionization	Motion 2021-108	500,000	25,000	525,000
Handwashing Stations at Parks without Restrooms	Motion 2021-109	75,000	3,750	78,750
City Hall Space Evaluation	Motion 2021-110	100,000	5,000	105,000
LPD Retention Bonus	Motion 2021-111	637,500	31,875	669,375
Total - Category 7 Indirect Administration Cost:		688,312	-	688,312
Indirect Administrative Cost (Including ARPA Coordinator & Finance)	Ord 759	688,312	-	688,312
Grand Total		\$6,912,509	\$309,691	\$7,222,200

Ordinance 759	\$4,192,719
By Motions	\$3,029,481
Total Allocations	\$7,222,200

Carry Forward of Project Balances:

196.3001 Comfort Inn

Carry forward \$50,000 (5% Direct Admin Cost)

Original \$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.

196.3002 Lakewood Community Services Advisory Board (CSAB) 1% Funds (2022-2023)

Carry forward \$144,545 (Program Cost \$137,662 + 5% Direct Admin Cost \$6,883)

Original \$144,545 (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.

196.3003 Warriors of Change (2021)

Carry forward \$37,703 (Program Cost \$34,280 + 5% Direct Admin Cost \$3,423)

Original \$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.

196.2001 Pierce County BIPOC Business Accelerator Contribution

Carry forward \$425,750 (Program Cost \$400,750 + 5% Direct Admin Cost \$25,000)

Original \$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.

196.6001 LPD Body Cameras Purchase of Cameras & Video Storage

Carry forward \$4,900 (5% Direct Admin Cost)

Original \$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.

196.6002 LPD Body Cameras Operations (2021-2022)

Carry forward \$282,432 (Program Cost \$268,230 + 5% Direct Admin Cost \$14,202)

Original \$298,247 (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.

196.7001 ARPA Administration –Finance 1.0 FTE and ARPA Coordinator 1.0 FTE – Total \$

Carry forward \$639,526 (Program Cost)

Original \$688,312 (Program Cost \$688,312)

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,

196.3005 Habitat for Humanity Boat Street Project

Carry forward \$254,100 (Program Cost \$242,000 + 5% Direct Admin Cost \$12,100)

Original \$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.)

196.3006 Rebuilding Together South Sound (2022-2026)

Carry forward \$341,250 (Program Cost \$325,000 + 5% Direct Admin Cost \$16,250)

Original \$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.

196.6003 Emergency Services Alert & Warning System

Carry forward \$12,993 (Program Cost \$12,266 + 5% Direct Admin Cost \$667)

Original \$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, and 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.

196.6004 West Pierce Fire & Rescue

Carry forward \$241,500 (Program Cost \$230,000 + 5% Direct Admin Cost \$11,500)

Original \$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.

196.6005 City Website and Multilingual Services

Carry forward \$35,704 (Program Cost \$33,954 + 5% Direct Admin Cost \$1,750)

Original \$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.

196.6006 Youth Employment Program

Carry forward \$88,200 (Program Cost \$84,000 + 5% Direct Admin Cost \$4,200)

Original \$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.

196.6007 City Reader Boards

Carry forward \$336,000 (Program Cost \$320,000 + 5% Direct Admin Cost \$16,000)

Original \$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 Allocations as Approved by the City Council in December 2021:

196.xxxx Motion 2021-102 Tacomaprobona Housing Justice (2022-2023)

Add new authorization \$472,500 (Program Cost \$450,000 + 5% Direct Admin Cost \$22,500)

Funds to provide personnel (staff attorney 1.0 FTE / Paralegal 1.0 FTE) and support for expanded outreach materials (paper publications, videos, increased targeting of vulnerable populations, translation). Their goals are: 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; and 3) provide additional resources to increase general community outreach and education, focusing on communities of color. Tacomaprobono's Housing Justice Project 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, the organization was able to use other funds to support this work for Lakewood residents. Pierce County has funded their 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. In late 2021, when Right to Counsel was certified in Pierce County, Tacomaprobono's Housing Justice Project will not have the funding or staff to assist Lakewood renters who receive an eviction notice. With additional staff, Tacomaprobono would be able to assist City of Lakewood residents and prevent evictions from ever being filed by responding to the case immediately. Their 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. American Rescue Plan Act (ARPA) funds would 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.

196.xxxx Motion 2021-104 Boys & Girls Club Teen Service Programs (2022-2026)

Add new authorization \$237,374 (Program Cost \$226,070 + 5% Direct Admin Cost \$11,304)

Funds to provide Teen Service Programs ("Teen Late Nights", "Teen Mental Health First Aid", "Talk Saves Lives") (5 years)

196.xxxx Motion 2021-105 YMCA Child and Teen Care Service Programs (2022-2026)

Add new authorization \$769,372 (Program Cost \$732,735 + 5% Direct Admin Cost \$36,637)

Funds to provide Child and Teen Service Programs (Child Care, Summer Day Camp, Summer Learning Academies, Early Learning/Little Learners, Water Safety/Swimming Lessons, Youth Sports, Art Classes, Gymnastics, Leaders and Counselors in Training, Afterschool Club).

196.xxxx Motion 2021-106 Municipal Court Technology Improvements

Add new authorization \$141,750 (Program Cost \$135,000 + 5% Direct Admin Cost \$6,750)

Funds to provide for the following: replace existing audio solution with technology to include wireless microphones, handheld and lapel microphones; implement wireless content sharing providing real time collaboration during court proceedings; 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; implement new video solution to include cameras, digital display screens; remote streaming capacity along with local recording options; implement new video solution which provides enhanced streaming capability, numerous recording and archival options for long term storage of court proceedings and provide online; remove services and court proceedings for the public; add assisted listing technology; and comply with all state and federal guidelines pertaining to COVID-19.

196.xxxx Motion 2021-108 City Hall HVAC Air Handlers and Bipolar Ionization

Add new authorization \$525,000 (Program Cost \$500,000 + 5% Direct Admin Cost \$25,000)

Funds to provide for the replacement City Hall air handlers that are near their end of life resulting in a more energy efficient HVAC system. In addition, an air cleaning bipolar ionization system to reduce exposure risks would be installed similar to that funded for West Pierce Fire and Rescue with CARES funding in 2020. The system would reduce or eliminate recirculating pathogens throughout City Hall in public and employee spaces. Upgrading the HVAC system at City Hall would be a first step to meet the WA state clean building energy efficiency legislation requirements <https://apps.leg.wa.gov/wac/default.aspx?cite=194-50>. This legislation is required on all government buildings over 50,000 sq. ft. and work needs to be done by 2028. City Hall is the only City of Lakewood building that qualifies. By doing this assessment work early (by July 2022), Lakewood could apply for a \$100,000 grant to help offset our actual upgrade work to meet code compliance. Cost savings will be calculated during the City Hall assessment regarding what needs to be done (HVAC, lighting, etc.) The City has established an energy efficient portfolio manager which connects our facility to our various utility companies; the City will contract with its current HVAC service provider, McDonald Miller, to help create the entire energy efficiency plan. Any new equipment and upgrades will be more

energy efficient than what we have now and will help us reduce energy costs. More detailed costs, anticipated energy savings and information will be available once the City proceeds with the project. The City Council will be provided status updates.

196.xxxx Motion 2021-109 Handwashing Stations at City Parks without Restrooms

Add new authorization \$78,750 (Program Cost \$75,000 + 5% Direct Admin Cost \$3,750)

Funds to install hand washing stations at five City parks (Oakbrook, Active, Washington, Edgewater, and Wards Lake) without bathrooms to reduce the spread of COVID-19.

196.xxxx Motion 2021-110 City Hall Space Reconfiguration Study

Add new authorization \$105,000 (Program Cost \$100,000 + 5% Direct Admin Cost \$5,000)

The City is looking to reconfigure the City's operations in City Hall to just the 1st and 2nd floors in order to open up the 3rd floor for other uses. This recommended ARPA funding would be for the first phase, hiring a space expert to analyze how to organize the first two floors. Actual remodeling and relocation would be handled in future phases with as-yet unidentified funds. The proposed phase 1 plan doesn't include anticipating the creation of a vet center in City Hall; however, the idea is to consolidate space needed for City services (to one or two floors) to allow "other" types of businesses / agencies to use or lease space.

196.xxxx Motion 2021-111 Lakewood Police Department Retention Bonus

Add new authorization \$669,375 (Program Cost \$637,500 + 5% Direct Admin Cost \$31,875)

Funds to create a one-time retention bonus funded with ARPA funds. The offer to existing officers would be a \$7,500 lump sum payment (current 85 officers equates to \$637,500) in exchange for a commitment to remain with the department for three years. That amount of time should allow LPD to hire enough people to get staffing back up to a level commensurate with the services we are expected to provide. The City is expecting a large number of police officer retirements to occur in the near future. 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. While LPD had been expecting the retirements, a number of officers have decided to retire earlier than they originally planned and others are looking to leave the state altogether. New impacts from COVID-19 (such as when we have to periodically quarantine an employee due to potential exposure to the disease (e.g., prisoner transport, family exposure) has exacerbated the need to find new officers quickly. LPD has been maintaining shift coverage with the use of overtime; however, that is not an optimal solution. Most members of the special operations unit have been reassigned to patrol and the remaining to conducting background checks on applicants. This has not been enough to maintain full staffing levels in patrol. LPD expects that use of overtime almost tripled from the second quarter to the third quarter 2021. This not only has a budgetary impact, it also puts significant stress on officers, leading to burnout and exasperating the issue. In addition, LPD may need to pull officers from ancillary units like neighborhood policing and property crimes unit to help support basic staffing in patrol. This could require the termination of the Western State Hospital Community Partnership contract and the Behavioral Health Contact Team in order to reassign the affiliated neighborhood police officers (NPOs). LPD also continues to aggressively recruit both new police officers and laterals as quickly as the state civil service process allows. We recently implemented incentives to attract lateral applications, however, we also need to provide incentives to entice current officers from not leaving and/or retiring early.

196.xxxx Motion 2021-112 Temporary Human Resources Personnel (12/1/2021-6/30/22)

Add new authorization Total \$29,262 (Program Cost \$30,360 less \$1,098 spent in 2021)

Funds for temporary Human Resources Assistant to handle City COVID-19 exposure protocols and procedure. Lakewood's Human Resources (HR) Department is responsible for tracking when City staff members test positive and/or are exposed to COVID-19, and then working with affected staff members to comply with federal and state COVID protocols. The administrative requirements to do so are significant and have resulted in an unanticipated workload for current HR staff members. This funding would cover the costs for a temporary HR Assistant who would handle the COVID-19 related work between December 1, 2021 and June 30, 2022.

Fund 301 Parks Capital

301.0003 Harry Todd Park Phase 1 & 2, Continuation/1-Time

Carry forward \$204,281 in project expenditures funded by project balance.

This budget adjustment results in a life-to-date 2022 cost estimate of \$3,596,435 funded by:

\$1,080,000 RCO Grant
\$1,126,718 ALEA Grant
\$10,000 Contributions/Donations
\$404,474 Sale of Lakeland Property
\$107,129 General Fund
\$618,114 REET
\$200,000 LTAC
\$50,000 SWM
\$3,596,435 Total Sources

The Tillicum Neighborhood is both economically and geographically challenged. Harry Todd Park is the only public open space in this neighborhood area. The waterfront area is not ADA accessible. The docks are in a state of disrepair and sections have been removed for safety. This project will complete phase one of the Harry Todd waterfront restoration master plan. Improvements include ADA pathways and new access to docks, bulkhead replacement, shoreline and open space restoration. This project was identified as a high priority project in the Legacy Plan and in the 6 year CIP. Grant funds from RCO will offset construction costs.

301.0005 Chambers Creek Trail, Continuation/1-Time

Carry forward \$664,582 in project expenditures funded by project balance of \$564,582 and transfer in from SWM of \$100,000 for storm related elements of the project. 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.

<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

301.0006 Gateways, Continuation/1-Time

Carry forward \$79,063 in project expenditures funded by project balance \$6,170 and LTAC \$72,893. Funds will be used to construct two gateways in conjunction with the WSDOT JBLM project, one at Berkley & Union and one in the area of the Woodbrook Business Park. This budget adjustment is in addition to the \$75,000 currently budgeted in 2022 for constructing a new gateway at 84th & Tacoma Mall Boulevard. The \$75,000 estimate is based on standards costs and does not include costs of potential easements which were unknown at the time.

301.0014 Fort Steilacoom Park/South Angle Lane, Continuation/1-Time

Carry forward \$93,569 in project expenditures funded by project balance.

This budget adjustments results in a life-to-date through 2022 cost estimate of \$1,525,827 funded by:

- \$500,000 WWRP Grant
- \$24,763 Contributions/Donations
- \$350,000 General Fund
- \$390,130 REET
- \$209,870 LTAC
- \$51,064 Project Savings from North Angle Lane Improvements
- \$1,525,827 Total Sources**

Fort Steilacoom Park is the most popular park in our system. Access off Elwood and Angle Lane is limited and has created issues regarding illegal parking and unauthorized access into the park. These issues create negative neighborhood impacts, safety issues when people pull in and back out at various angles. Parking lot improvements on park land adjacent to Angle Lane could provide another way to support use of the park and provide neighborhood and safe pedestrian access at the south end of the park. Temporary use of this area occurred while roadway was built and was well received by visitors. The City will work with neighborhood residents and new partners to discuss permanent improvement, options and impacts in this area. Improvements include trail heads, signage and a new restroom near the dog park and Waughop Lake trail parking lot.

301.0016 Park Equipment Replacement, Continuation/1-Time

Carry forward \$52,625 in project expenditures funded by project balance (REET & General Fund) increasing the total amount available in 2022 to \$72,625. Upon incorporation the City started rehabilitating park sites. This included adding concrete picnic tables and benches to address excessive use and vandalism. The City also inherited metal framed wooden picnic tables from Pierce County. Equipment replacement is needed at all of the parks. The current standard for tables and benches is a heavy gauge metal mesh with thermoplastic coating. This protective coating creates a smooth surface that stays cool to the touch even in the sun, resists fading, mold and vandalism, and will ensure durability through years of high traffic usage. This annual replacement program (current 6-year CIP plan includes \$20,000 cost per year) would enable the City to replace up to 20 tables each year unless funded are needed for park equipment replacement. Equipment replacement may include: drinking fountains, benches, damaged playground elements and other site amenities as they wear out, are vandalized or need replacement. The City is able to offset the cost and/or expand this program by allowing visitors to purchase memorable tables and benches at the park. Specific projects to be determined based on park need and equipment replacement schedules.

301.0017 Park Playground Resurfacing, Continuation/1-Time

Carry forward \$9,264 in project expenditures funded by project balance (REET & General Fund) increasing the total amount available in 2022 to \$19,264. This annual program includes \$10,000 per year cost per the current 6-year CIP plan. Playgrounds at all City parks are used year round. The engineered wood chips below the structure gets compressed, worn down and migrates to the edges of the park. Replacement is needed to keep the areas safe and to meet national playground and risk management safety standards. Besides wood chips, mats and other surfacing materials are purchased to support areas under swings, slides and entry ramps. The \$10,000 per year allows for purchases of approximately 200 cubic yards each year to update all city parks. Traditionally, the City purchases large quantities in advance of Parks Appreciation Day and Make a Difference Day and utilizes volunteers to move and spread the material.

301.0018 Project Support 1.0 FTE (Limited Term Position through 12/31/2024), Continuation/1-Time

Carry forward \$70,000 increasing the total amount available in 2022 to \$120,000 funded by project balance. 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.

301.0019 Edgewater Dock, Continuation & New/1-Time

Add \$51,556 in project expenditures funded by project balance \$1,556 and new request from General Fund \$50,000. The City will submit for an RCO grant for the next round in 2023. The additional funds will be used for engineering, traffic study, design, and cost estimating in advance of the grant application.

This budget adjustment results in a life-to-date through 2022 cost estimate of \$100,000 funded by:

\$50,000 REET
\$50,000 General Fund
\$100,000 Total Sources

301.0020 Wards Lake Improvements, Continuation/1-Time

Carry forward \$2,226,005 in project expenditures funded by project balance \$46,703, WWRP grant \$500,000, Land & Water Conservation Fund \$1,000,000, YAF Grant \$350,000, DOC Grant \$252,840, Pierce County Conservation Futures \$20,185 and transfer in from SWM \$56,277 for storm drainage element of the project.

This budget adjustments results in a life-to-date through 2022 cost estimate of \$2,695,340 funded by:

\$500,000 Grant - WWRP
\$1,000,000 Grant- LWCF (Land & Water Conservation Fund)
\$350,000 Grant - YAF (Youth Athletic Fields)
\$252,840 Grant – DOC (Department of Commerce)
\$27,500 Grant – Pierce County Conservation Futures*
\$217,500 General Fund
\$247,500 REET
\$100,000 SWM
\$2,695,340 Total Sources

*The City received a grant in 2020 to purchase two parcels of land near Wards Lake Park. One of the parcels was purchased in 2020. The other parcel has been extremely complicated due to having to define and divide portions of three parcels to create one, amend a binding site plan and address title issues. A reimbursement of \$7315 was received to reimburse for 2020 appraisal costs. If the purchase can be completed, the City anticipates receiving \$27,500 in 2022 to offset 50% of the land costs.

Wards Lake Park is located in the Northeast neighborhood area of Lakewood. Since incorporation, the City has utilized a variety of funding sources (approx. \$2 million) to purchase several parcels of contiguous land to make up the Wards Lake Park property. At over 26 acres, Wards Lake is an amazing natural area in a densely populated area. This project would start to implement elements of the master plan approved in 2010. Improvements would include removing aquatic vegetation affecting the storm water pond, demolition and removal of the vacated duplex near the 25th Ave South entry and park development accessible from 88th street south. Development would include pathways to connect to current trail system, enhanced open space areas, picnic shelter, tables and benches and access to a fishing dock (already on site). The City will work with the neighborhood to discuss improvements and impacts. We will also work with adjacent property owners to purchase land or obtain easements to create a loop trail around Wards Lake which would provide more pedestrian access and also allow City to more easily access and clean up area(s) when dumping or encampments are created.

301.0022 Banners & Brackets, Continuation/1-Time

Carry forward \$8,789 in project expenditures funded by project balance. This budget adjustments results in a life-to-date through 2022 cost estimate of \$50,000 funded by the General Fund. The majority of work on this project occurred prior to the COVID-19 pandemic when old banners and brackets were replaced and integrated with the current banner program to identify and beautify areas. The remaining funds will be used for brackets, equipment and materials needed to support hanging baskets and planters primarily in the Colonial Plaza area. Since the area was not being used regularly the City waited to reduce wear and tear and potential for vandalism.

301.0027 American Lake Improvements, Continuation/1-Time

Carry forward \$2,018,182 in project expenditures funded by project balance \$765,342, WWRP Grant \$500,000, ALEA Grant \$500,000 and Department of Commerce Grant from state legislative ask \$252,840.

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

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

American Lake park is a 5 ½ acre park with upland play spaces and viewing areas, 450 feet of fresh water shoreline and also includes a boat launch. This project will expand and improve 3 acres of the 5 acre site. By completing this project, American Lake Park will continue to be an important community asset providing a place where visitors can play, exercise, gather and enjoy the outdoors. Improvements will include ADA access to the waterfront, a new restroom building, group picnic shelter, viewpoint upgrades, and new entry sign.

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

Carry forward \$6,020,923 in project expenditures funded by project balance \$285,460 and grants totaling \$5,735,463. Pierce College recently reached out to the City to communicate that they would like to increase their financial contribution from \$1,600,000 to \$4,472,339, an increase of \$2,872,339. . In addition to paying for their share of infield turf, Pierce College would like to install outfield turf, add ballfield lighting for field #3 that they would use along with all the necessary electrical upgrades and some other proposed improvements such as dugouts, press box, and batting facility. The significant proposed scope of work change, including 3D and graphic renderings to show the impact to the site in advance of final design for City Council review and consideration is scheduled for May 2022. The City hopes to have Memorandum of Understanding (MOU) #3 complete at this time to discuss how the City and Pierce College will prioritize use, schedule, maintain, access and other partnership responsibilities as noted in MOU #1. Based on these proposed changes, it likely the project would not be bid until early 2023. If The City does not move forward with these changes, the project could be bid later this year. Whatever option is pursued, there is not an impact of the City's \$1.6 budget allocation appropriated for this project.

This budget adjustment results in a life-to-date through 2022 cost estimate of \$6,082,339 funded by:

- \$1,600,000 Grant – State Community College Pierce College
- \$2,872,339 Grant – State Community College Pierce College (additional amount pending)
- \$350,000 Grant – WWRP YAF
- \$994,700 Grant – DOC (Department of Commerce)
- \$15,300 General Fund
- \$250,000 REET
- \$6,082,339 Total Sources**

The City has made major improvements at Fort Steilacoom Park to support youth sports in recent years. This project would continue in that tradition. The baseball fields at Fort Steilacoom Park serve youth throughout Pierce, Thurston and South King Counties, and are also home to the Lakewood Baseball Club. Often baseball tournament organizers select tournament locations where they are assured a full day or weekend of play. Replacing these dirt infields with synthetic turf material would make Fort Steilacoom Park a more desirable location for large tournaments. Fields could be used year round in all types of weather. This improvement would also save the City 60% on annual ballfield maintenance costs. By leaving the grass outfields, the City would retain an old fashioned baseball tradition and feel of playing on the grass. With an increase in ballgames, these fields could provide local economic increases for businesses, restaurants, and hotels in and around Lakewood.

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

Carry forward \$1,402,651 in project expenditures funded by project balance \$738,444 and Department of Commerce grant \$664,207. The total project cost includes legal fees associated with the Louwien property and removal of the house.

This budget adjustment results in a life-to-date through 2022 cost estimate of \$1,789,257 funded by:

- \$757,540 Department of Commerce Grant
- \$10,000 Tacoma Pierce County Health Department Grant
- \$900,100 General Fund
- \$121,616 Springbrook Park Acquisition Phase III Project Savings
- \$1,789,257 Total Sources**

This project continues City efforts to improve the quality of life for residents in the Springbrook neighborhood. This project would help us restore the ecosystem along approximately 660 linear feet of shoreline, improve water quality, and create a healthy place for Springbrook residents. Restoration efforts will improve the biodiversity of native and aquatic plants and improve water quality within this important salmon bearing riparian area. Other improvements could include walking paths, viewpoints, picnic and open space areas on park property and SWM property across the bridge.

301.0034 Kiwanis Park Playground Replacement, Continuation/1-Time

Carry forward \$90,000 in project expenditures funded by project balance. This budget adjustment results in a life-to-date through 2022 cost estimate of \$210,000 funded by REET.

301.0037 Seeley Lake Improvement Project, Continuation & New/1-Time

Carry forward \$90,644 in project expenditures funded by project balance \$15,644, new allocation from General Fund \$25,000, and transfer in from SWM \$50,000 for the storm drainage element of the project. . Pierce County will be contributing approximately \$100,000 in additional funding directly to project and site improvements to include parking area, trail access, bidding and construction management.

This budget adjustment results in a life-to-date through 2022 cost estimate of \$175,000 funded by:

- \$100,000 Pierce County Grant
- \$25,000 General Fund (new)
- \$50,000 SWM
- \$175,000 Total Sources**

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

Carry forward \$244,777 in project expenditures funded by project balance. 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 the General Fund.

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

Carry forward \$20,000 for design funded by project balance. 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. This budget adjustment results in a life-to-date through 2022 cost estimate of \$20,000 funded by the General Fund.

301.0042 Downtown Park Schematic Design & Planning, Continuation/1-Time

Carry forward \$100,000 in project expenditures funded by project balance. This budget adjustment results in a life-to-date through 2022 cost estimate of \$100,000 funded by the General Fund. 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.

301.0043 Fort Steilacoom Park H-Barn Complex Restoration & Renovation Project, New/1-Time

Add \$150,000 for Partners for Parks (POP) seed money. POP provided the City Council an update on the feasibility study jointly financed by Partners for Parks and the City in January 2022. This study includes information, findings, conclusions, and recommendations to restore and renovate the H-Barn Complex at Fort Steilacoom Park. Partner for Parks secured the services of Phoenix Risen Consulting to conduct this study, which included interviews with each member of the City Council. Partners for Parks is committed to undertake a capital fund raising campaign to raise \$3.5 million to restore and renovate the H-Bard at Fort Steilacoom Park. A previous analysis developed by Partners for Parks estimated that the cost to make these improvements would total \$7 to \$7.5 million. Based on this, the City has developed a draft pro-forma that outlines a recommended financing strategy that would include the following revenue components as well as a timeline for project implementation:

- Partners for Parks Capital Campaign Fundraising: \$3.5 million
- City of Lakewood LTAC funds: \$2.0 million (bonded over 20 years similar to how the City financed the McGavick Center)
- Grants and other resource to include perhaps Pierce County LTAC funds: \$1.0 million
- State capital budget request: \$250,000
- Other funding needed, to be determined: \$530,000

This draft pro forma also recommended a one-time City allocation totaling \$150,000 in support of Partners for Parks in 2022 to allow them to initiate their capital campaign, which is expected to take 2.5 years if they started by mid-2022. As funds are raised, work could begin on project design, scope and community involvement. This timeline also allows the City to secure the \$1.0 million in grants and other resources coupled with working with the state legislative to secure the last piece of funding, a state capital budget appropriation. Given it will take some time to secure funds and presuming the City Council is supportive of this project, it is recommended that the City front seed monies to Partner for Parks in 2022 to allow them to secure the services of a person to lead their effort coupled with securing the services of a firm like Phoenix Risen Consulting to lead their capital campaign.

Partners for Park will be responsible for securing their \$3.5 million capital contribution. Once those funds have been secured and once the City has secured the remainder of funds, it would the City that moves forward with constructing the improvements.

301.0044 Wards Lake Structure Removal, New/1-Time

Add \$50,000 in project expenditures funded by General Fund. In 2014 the City purchased 4.4 acres of land adjacent to Wards Lake Park to expand park property. The parcels included a 2250 square foot house, shed and duplex structures. The duplexes were removed in 2016 and the main house was retained o provide site supervision. Recently the roof and septic system have failed and it is not prudent to invest in this structure for long-term use. The house is empty, has been boarded up to reduce liability and is awaiting demolition. Preliminary abatement work has occurred to prepare for the demolition. This budget adjustment results in a life-to-date through 2022 cost estimate of \$50,000 funded by the General Fund.

301.0045 Colonial Plaza Up Lighting & Garry Oaks, New/1-Time

Add \$15,000 in project expenditures funded by General Fund. The City's downtown sub area plan identifies improvements to road corridors for vehicular and pedestrian functioning and safety. General streetscape improvements such as street lighting, landscaping and signage contribute to increase use and the overall public experience. These funds will be used to design, install and add up lighting and landscaping improvements near the Garry oak trees adjacent to the new public art installation and colonial plaza festival street improvements on Motor Avenue. This budget adjustment results in a life-to-date through 2022 cost estimate of \$10,000 funded by the General Fund.

Fund 302 Transportation Capital

Transportation Projects from October 2021 City Council Priority Projects, New/1-Time

In December 2021, the City Council approved funding for 7 transportation projects that will begin this year and are scheduled to be completed by 2026. What is unique about these projects is that they are ones that will not effectively compete for state and federal grants meaning the only way they would ever be completed is solely with City funds, which the City Council has done. As we look out the next couple of years, there are 4 transportation projects that we believe will benefit from initial design work (30%) to enhance the grant competitiveness of each project. Design of these projects to 30% will better position the City to compete for grant funding to complete design and undertake construction. A funding request totaling \$305,000 from the General Fund is requested as follows:

- **302.0116 Custer Road, Bridgeport Way to 75th St. (\$65,000):**
Add \$65,000 funded by General Fund for design to position the City for pursuing grant funding for completion of design and construction. Design will include the option of adding a middle turn lane to aid access to the many businesses along this corridor. This would require a number of rights of way (ROW) acquisition. This project will consist of public outreach on the design, roadway surface improvements, curb, gutter, sidewalks, street lighting, drainage, and identification of any ROW acquisition needs.
- **302.0131 Custer Road Sidewalks, Steilacoom Blvd to just west of Bridgeport (\$75,000):**
Add \$75,000 funded by General Fund for design to position the City for pursuing grant funding for completion of design and construction. Initiating design to 30% will provide for an understanding of the actual rights of way (ROW) needs, impacts to properties, and overall roadway design to allow for sidewalks, whether on both sides or just one side given the very limited public ROW in this corridor. This project would complete the non-motorized component connecting the improvements along Steilacoom Blvd to the improvements along Lakewood Drive. This project will consist of public outreach on the design, roadway surface improvements, curb, gutter, sidewalks, street lighting, drainage, identification of any ROW acquisition needs.
- **302.0136 100th Street SW, Lakeview Drive to South Tacoma Way, inclusive of 40th (\$100,000):**
Add \$100,000 funded by General Fund for design to position the City for pursuing grant funding for completion of design and construction. The City has pursued grant funding on this project through a number of agencies and will continue to do so but it has not fared well in the grant scoring process. The goal is to show active engagement and investment by the City to the agencies and therefore be better able to relay the project costs and schedules at 30%. By bringing it to 30% we will have a better cost estimate for construction and better positioned to meet grant agency timelines (a rating category is often "can you meet your schedule?" which is best addressed by having some degree of design in hand with a clear understanding of obstacles to overcome (RR and ROW) with a plan of action. This project will consist of public outreach on the design, roadway surface improvements, curb, gutter, sidewalks, street lighting, drainage, a new signal at 40th and identification of any ROW acquisition needs.
- **302.0096 Union Avenue, Berkley Street to Thorne Lane (\$65,000):**
Add \$65,000 funded by General Fund for design to position the City for pursuing grant funding for completion of design and construction. With the completion of the new bridges and access points by WSDOT into the Tillicum neighborhood along with the anticipated 2023 start of construction for the new shared use path between Thorne Lane and Gravelly Lake Drive, Union Avenue is the glaring missing link in the non-motorized access plan to connect Tillicum to the Towne Center, City Hall, Pierce Transit Hub and Sounder Station. With the City's completion of

projects along Gravelly Lake Drive, Veterans Drive, Washington Blvd within the next two years, completion of Union Avenue finishes the backbone of the non-motorized plan in this area. The project will include public outreach on the design, roadway surface improvements, curb, gutter, sidewalks, street lighting, drainage, and identification of ROW acquisition needs.

The budget adjustment also includes transfers of earmarked Transportation Benefit District \$20 VLF balances totaling \$1,718,000 and REET totaling \$2,690,000 as follows:

- **302.0083 Hipkins Road SW from Steilacoom Blvd to 104th St SW, New/1-Time**
 - \$364,000 from TBD\$20 VLF (\$364,000 for 2022 design & \$1,006,000 for 2023 construction).
 - \$669,000 from REET (2023 construction).
- **302.0142/0153/0162 Ardmore/Whitman/93rd St, New/1-Time**
 - \$1,354,000 from TBD\$20 VLF (\$348,000 for 2022 design & \$1,006,000 for 2023 construction).
 - \$2,021,000 from REET (2023 construction).

302.0000 Earmark Traffic Mitigation LTD 2021 Balance, New/1-Time

Life-to-date through December 2021 traffic mitigation fees received total \$103,505. 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. The carry forward budget adjustment includes earmarking \$103,505 of life-to-date 2021 funds for this purposes.

302.0000 Personnel, Engineering, Professional Services, Continuation/1-Time

Carry forward project expenditures of \$57,846 funded by project balance. This project accounts for Public Works Engineering time for grant writing, feasibility studies, street capital program management, federal funding reporting requirements, and professional services. The professional services include traffic engineering studies, professional land surveyor research and exhibits, geotechnical and structural engineering, and comprehensive planning.

302.0002 New LED Street Light, Continuation/1-Time

Carry forward project expenditures of \$191,633 funded by project balance. This budget adjustments results in an annual budget of \$366,633.

302.0003 Safety: Neighborhood Traffic Safety/Traffic Calming, Continuation/1-Time

Carry forward \$49,725 in project expenditures funded by project balance. This budget adjustment results in an annual budget of \$76,725.

302.0004 Minor Capital & Major Maintenance, Continuation & New/1-Time

Carry forward \$325,587 in project expenditures funded by project balance of \$50,587, pavement degradation fees \$125,000 and General Fund \$150,000. The additional 1-time funds will enhance the 2022 pavement patching program. With the weather our region has experienced this winter, a number of locations across the City have developed delaminations and potholes. Additional funding would allow us to fix the areas beyond just a pothole patch. South Tacoma Way where it crosses I-5 in particular is in very poor condition as is both ends of S 112th between South Tacoma Way and Steele Street. Nyanza has a number of areas of delamination that need addressed to get us through till the road is rebuilt in 2024/5.

This budget adjustment results in an annual budget of \$585,587 funded by:

\$50,587 Project Balance
\$125,000 Accumulated Pavement Degradation Fees
\$150,000 General Fund
\$260,000 Transportation Benefit District \$20 VLF
\$585,587 Total

302.0005 Chip Seal Program – Local Access Roads, Continuation/1-Time

Carry forward \$47,367 in project expenditures funded by project balance. This budget adjustment results in an annual budget of \$627,367.

302.0015 Streets: 112th/111th Bridgeport Way to Kendrick, Continuation/1-Time

Carry forward \$280,827 in project expenditures funded by Sound Transit grant \$191,612 and transfer in from SWM fund \$89,215 for storm related elements.

This budget adjustment results in a life-to-date through 2020 cost estimate of \$1,417,238 funded by:

\$13,414 Port of Tacoma Grant

\$1,040,000 Sound Transit Grant

\$19,779 Donations & Contributions

\$3,440 General Fund

\$12,000 REET

\$270,000 SWM

\$58,606 Unallocated CIP (from various project savings, interest earnings, miscellaneous revenue)

\$1,417,238 Total Sources

302.0024 Streets: Steilacoom Blvd – Farwest to Phillips Road (Design Only), Continuation/1-Time

Carry forward \$233,853 in project expenditures funded by project fund balance \$30,054 and Federal WSDOT \$203,799.

This budget adjustment results in a life-to-date through 2022 cost estimate of \$1,632,189 funded by:

\$1,101,883 Federal WSDOT Grant

\$134,052 Other/Town of Steilacoom

\$163,190 General Fund

\$120,100 REET

\$15,964 SWM

\$97,000 Unallocated CIP (from various project savings, interest earnings, miscellaneous revenue)

\$1,632,189 Total Sources

302.0060 Traffic Signal Replacement: 100th & Lakewood Drive, Continuation/1-Time

Carry forward \$161,311 in project expenditures funded by project balance \$78,755 and transfer in from SWM for storm related elements \$82,556.

This budget adjustment results in a life-to-date through 2022 cost estimate of \$1,030,860 funded by:

\$1,544 Developer Contributions

\$317,465 REET

\$94,000 SWM

\$617,851 Unallocated CIP (from various project savings, interest earnings, miscellaneous revenue)

\$1,030,860 Total Sources

302.0068 Overlay: Pacific Highway – 108th to SR512, Continuation/1-Time

Reduce project expenditures by \$9,073 for costs incurred in 2021 of \$13,398 offset by increase in grant revenue of \$4,325.

This budget adjustment results in a life-to-date through 2022 cost estimate of \$717,861 funded by:

\$612,000 PSRC Grants Secured

\$6,861 Developer Contributions

\$94,400 General Fund

\$4,600 REET

\$717,861 Total Sources

302.0071 Safety: SRTS Phillips Road Sidewalks & Bike Lanes (Steilacoom to Onyx), Continuation/1-Time

Carry forward \$428,823 in project expenditures funded by project balance \$72,000, CDBG \$276,823 and transfer in from SWM for storm related elements \$80,000. This project will construct curb, gutter and sidewalks between Agate Drive SW and Onyx Drive SW on Phillips Road SW.

This budget adjustment results in a life-to-date through 2022 cost estimate of \$452,000 funded by:

\$300,000 CDBG

\$80,000 SWM

\$72,000 Unallocated CIP (from various project savings, interest earnings, miscellaneous revenue)

\$452,000 Total Sources

302.0072 Sidewalks: 59th Ave – 100th to Bridgeport Way, Continuation/1-Time

Carry forward \$14,473 funded by State TIB grant \$14,981 and reduction in current year budget for expenditures incurred in prior year.

This budget adjustment results in a life-to-date through 2022 cost estimate of \$16,428 funded by:

\$16,428 State TIB Grant

\$16,428 Total Sources

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

Carry forward \$477,463 in revenues and expenditures funded by project balance and federal WSDOT grant \$340,136. 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

302.0080 Overlay: 108th Street – Bridgeport Way to Pacific Highway, New/1-Time

Add \$42,084 in project expenditures funded by SWM \$59,905 offset by reduction for expenditures incurred in 2021. The budget increase to cover the repairs to a damaged storm system discovered during design/construction. Based on actual expenditures, we are requesting SWM cover the actual costs of \$59,905. When the project was initially funded, no SWM funds were requested. During design and construction the extents of damaged system became apparent and repairs were initiated. The project has an overrun of \$17,644 in 2021 which SWM funds will cover.

This budget adjustment results in a life-to-date through 2022 cost estimate of \$754,000 funded by:

\$244,685 REET

\$59,905 SWM

\$509,315 Unallocated CIP (from various project savings, interest earnings, miscellaneous revenue)

\$813,905 Total Sources

302.0121 112th Street Sidewalks, Farwest Drive to Holden, North Side, New/1-Time

Add \$825,340 for Safe Routes to School (SRTS) project. Total project cost as estimated in 2020 is \$750,340 funded by SRTS grant \$654,540 and city match from SWM for storm drainage element of project \$95,800. An additional up to \$75,000 from General Fund is also included to account for inflation since it is expected to be design in 2022 and built in 2023.

This budget adjustment results in a life-to-date through 2022 cost estimate of \$825,340 funded by:

\$654,540 SRTS Grant

\$170,800 SWM (includes \$75,000 for potential inflationary increase)

\$825,340 Total Sources

302.0133 Streets & Sidewalks: Steilacoom Blvd (Farwest to Weller) ROW, Continuation/1-Time

Carry forward \$1,100,000 in project expenditures funded by project balance \$165,000 and PSRC grant \$935,000.

This budget adjustment results in a life-to-date through 2022 cost estimate of \$754,000 funded by:

\$935,000 PSRC Grant
\$165,000 REET
\$1,100,000 Total Sources

302.0134 Sidewalks: Veterans Drive – Gravelly Lake Drive to American Lake Park, Continuation/1-Time

Carry forward \$418,598 in project expenditures funded by transfer in from SWM for storm drainage element \$418,598.

This budget adjustment results in a life-to-date through 2022 cost estimate of \$7,668,394 funded by:

\$2,000,000 Federal WSDOT Grant
\$4,361,300 General Obligation Bonds
\$154,639 Developer Contributions/Donations
\$12,700 General Fund
\$1,086,666 SWM
\$53,089 Interest Earnings
\$7,668,394 Total Sources

302.0135 JBLM North Access, Continuation & New/1-Time

Add \$7,914,312 in project expenditures funded by project balance \$2,130,942, developer contributions including Lakewood Water District \$1,999,753, TIB Grant \$745,233, General Fund \$252,860, REET \$1,700,000 and transfer in from SWM \$1,085,525 for storm drainage related element of the project. The improvements paid by Lakewood Water District will be owned by the District.

The budget adjustment results in a life-to-date through 2022 budget of \$22,245,580 as follows:

Sources:	Uses:
\$ 6,675,141 TIB Grant (Reimbursement 2022-2024)	\$2,176,000 Preliminary Engineering
\$ 5,484,970 General Obligation Bonds	\$ 122,710 ROW Acquisition
\$ 2,800,070 Lakewood Water District	\$6,775,000 Phase 1 Construction & 5% Contingency
\$ 150,126 Developer Contribution	\$ 389,500 Construction Management Phase I
\$ 652,638 REET	\$9,582,300 Phase 2 Construction & 5% Contingency
\$ 1,500,000 REET (Excess 2021) - New	\$ 400,000 Construction Management Phase 2
\$ 200,000 (Excess 2022) - New	\$19,445,510 Subtotal – City
\$ 195,000 Transportation Benefit District	\$ 1,300,000 Phase I Construction
\$ 252,860 General Fund - New	\$ 1,500,070 Phase 2 Construction
\$ 4,334,775 SWM	\$ 2,800,070 Subtotal – Lakewood Water District
\$19,445,510 Subtotal – City	\$22,245,580 Total
\$ 2,800,070 Subtotal - Lakewood Water District	
\$22,245,580 Total	

Through this project, the City will reconstruct the roadway along Washington Boulevard between Interlaaken Drive and Edgewood Avenue, along Edgewood Avenue between Washington Boulevard and North Gate Road, along North Gate Road between Edgewood Avenue between North Gate Road and Nottingham Road, and along Vernon Avenue between Washington Boulevard and Veterans Drive. Improvements include reconstructed pavement, storm drainage, water main, street lighting, curb, sidewalk and landscaping. All water main work will be covered by the Interlocal agreement with the Lakewood Water District currently in place. It is anticipated that construction will begin in June, 2022 with completion in March, 2024. This second phase of the JBLM North Access Improvement Project will complete a vision for the corridor from JBLM North Gate to I-5 the City has been working towards since 2020.

The project does not have sufficient funding to complete the work within available budget for Phase 2. Analysis of revenues and expenditures, both existing and expected, across both phases of work have identified a funding shortfall of \$1,952,860 even though the bids came in very favorable compared to the Engineers Estimate.

The project shortfall attributable to 3 factors. Two are revenue specific totaling \$1.208 million that cannot be fully utilized and the third is related primarily to project support costs totaling \$745,000:

1. Based on the unit bid prices, the two phases of work are unable to utilize all the available SWM fees revenue totaling \$609,000 since these funds can only be used for SWM specific improvements;
2. Transportation Improvement Board (TIB) grant funds are awarded on a percentage basis of the original engineers estimate. As bids on both phases of work came in below the engineers estimate, the amount of the TIB grant available to use was reduced accordingly. This amounts to a reduction in the TIB grant proceeds of \$599,000; and
3. Additional primarily project support costs totaling \$745,000 and outlined as follows:
 - Project was split into two phases. This has resulted in increased engineering costs of \$120,000 and increased construction management of \$275,000 due to managing two separate projects versus one as originally developed. Original combined estimate for design/engineering totaled \$2,010,000, now estimated to be \$2,130,000 and original estimate for construction management totaled \$475,000, now estimated to be \$750,000 to take into account the longer time period of the project since it is now two phases.
 - Due to unknown site conditions and other field changes, the Phase I contingency of 5% is recommended to be increased by \$75,000.
 - Due to the roadway network and surface conditions, the bypass route on Phase 2 has to be improved in the amount of \$160,000. The cost of the detour route improvements along Kenwood and Nottingham were not included in the original budget estimate. This detour route was developed after the estimate was developed and the roads were determined insufficient in their current condition for carrying the 7,000+ vehicles that will need to be on them for the time that will be required to construct North Gate Road, Edgewood, and Washington from Edgewood to Vernon.
 - Based on anticipated neighborhood impacts due to drivers bypassing official detour routes, speed humps have been installed and will need to be installed on side roads. Between the Phase 1 and Phase 2 anticipated speed humps, this is an increase to the project of \$65,000.
 - When the project was split into Phase 1 and Phase 2, a 5% contingency was applied to each construction total. That amounts to an increased project cost of \$50,000 from what was originally planned (\$750,000 to now \$800,000).

To address the project funding shortfall, it is recommended that City Council fully fund the project to replace revenues that cannot be used totaling \$1.208 million coupled with additional expenditures totaling \$745,000 with the following available one-time financial sources:

REET (excess from 2021): \$1,500,000
REET (excess from 2022): \$200,000
General Fund (one-time) \$252,860

302.0137 Streets: Steilacoom Boulevard/88th (Weller to Custer Road), Continuation/1-Time

Add \$3,889,812 in project expenditures funded by project balance \$3,381,516, Federal WSDOT grant \$444,277 and transfer in from SWM \$64,019 for storm drainage element of project. The accounting below includes other projects that were merged with this project.

The budget adjustment results in a life-to-date through 2022 cost estimate of \$5,351,431 funded by:

- \$1,197,000 Federal WSDOT Grant
- \$2,981,730 General Obligation Bonds
- \$75,000 General Fund
- \$405,194 REET
- \$461,506 Transportation Benefit District
- \$231,000 SWM
- \$5,351,431 Total Sources**

302.0138 Sidewalks: Onyx Drive SW – 89th to 97th and Garnet to Phillips, Continuation/1-Time

Add \$702,750 in project expenditures funded by project balance \$37,905 and transfer in from SWM \$664,845 for storm drainage element of project.

The budget adjustment results in a life-to-date through 2022 cost estimate of \$5,607,572 funded by:

- \$4,492,000 General Obligation Bonds
- \$41,710 Interest Earnings
- \$307,000 REET
- \$752,529 SWM
- \$14,334 Unallocated CIP (from various project savings, interest earnings, miscellaneous revenue)
- \$5,607,572 Total Sources**

302.0144 146th Street SW to Woodbrook Drive SW (Design), Continuation/1-Time

Add \$215,489 in project expenditures funded by Port of Tacoma \$50,000 and transfer in from SWM \$189,080 for storm drainage element of project offset by reduction in project balance of \$23,591 for expenditures incurred in advance of the contract/award. Public Works Engineering has determined these costs will be covered within the existing CIP, therefore project expenditures carried over are reduced by the \$23,591.

This budget adjustment results in a life-to-date through 2022 cost estimate of \$983,000 funded by:

- \$656,000 Federal WSOT Grant
- \$50,000 Port of Tacoma
- \$87,000 REET
- \$190,000 SWM
- \$983,000 Total Sources**

302.0156 Angle Lane/Elwood Sidewalks and Pedestrian Pathway – New/1-Time

Add \$900,000 in project expenditures funded by Complete Streets grant \$746,000, transfer in from General Fund \$79,000 and transfer in from SWM \$75,000 for storm drainage element of project.

This budget adjustment results in a life-to-date through 2022 cost estimate of \$900,000 funded by:

- \$746,000 Complete Streets Grant
- \$79,000 General Fund
- \$75,000 SWM
- \$900,000 Total Sources**

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

Carry forward \$1,475,000 in project expenditures funded by project balance \$139,000 and Federal WSDOT grant \$1,336,000. 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

Fund 303 Real Estate Excise Tax

Transfers to Transportation CIP, New/1-Time

Transfer \$2,690,000 to provide partial funding to the seven new Transportation Benefit District eligible projects (refer to Transportation Benefit District Sources & Uses Schedule) as follows:

- 302.0142/0153/0162 Ardmore/Whitman/93rd St
 - \$2,021,000 earmark funds in 2022 for 2023 construction
- 302.0083 Hipkins Road SW from Steilacoom Boulevard to 104th St SW
 - \$669,000 earmark funds in 2022 for 2023 construction

Transfer \$1,700,000 to 302.0135 JBLM North Access as follows:

- \$1,500,000 from 2021 Excess REET
- \$200,000 from 2022 Excess REET

Fund 311 Sewer Capital Projects

311.0002 Side Sewers, Continuation/1-Time

Carry forward \$250,419 in project expenditures funded by project balance (4.75% sewer surcharge).

311.0005 Maple Street Sewer Extension, Continuation/1-Time

Carry forward \$360,101 in project expenditures funded by project balance.

The budget adjustment results in a life-to-date through 2022 cost estimate of \$1,316,905 funded by:

\$1,141,905 Sewer Availability

\$27,000 General Fund (for transportation CIP element of project)

\$140,000 Transfer In From Fund 204 (4.75% Sewer Surcharge)

\$8,000 SWM (for storm drainage element of project)

\$1,316,905 Total Sources

311.0013 Fort Steilacoom Park Sewer Extension, Continuation/1-Time

Carry forward \$227,000 in project expenditures funded by project balance and Pierce County Sewer Program.

The budget adjustment results in a life-to-date through 2022 cost estimate of \$227,000 funded by:

\$75,000 Pierce County Sewer Program

\$152,000 Sewer Availability Fees

\$227,000 Total Sources

Fund 401 Surface Water Management

401.0000 Revenue Bonds, Continuation/1-Time

Remove \$3,000,000 revenue bond budget since the bonds were issued in 2021 to maximize efficiency by issuing bonds in one year rather than spread amongst two years, and also to take advantage of low interest rates. These bonds support the storm drainage element of transportation CIP projects.

401.0008 Outfall Retrofit, Continuation/1-Time

Carry forward \$124,184 in project expenditures funded by project balance. The budget adjustment results in a life-to-date through 2022 cost estimate of \$620,000 funded by SWM.

401.0012 Outfall Retrofit Feasibility, Continuation/1-Time

Carry forward \$60,000 in project expenditures funded by project balance. The budget adjustment results in a life-to-date through 2022 cost estimate of \$60,000 funded by SWM.

401.0014 Water Quality Improvements 2021, Continuation/1-Time

Carry forward \$45,000 in project expenditures funded by project balance. The budget adjustment results in a life-to-date through 2022 cost estimate of \$245,000 funded by SWM.

401.0015 Oakbrook Outfall Retrofits, Continuation/1-Time

Carry forward \$219,577 in project expenditures funded by project balance. The budget adjustment results in a life-to-date through 2022 cost estimate of \$250,000 funded by SWM.

401.0018 Waughop Lake Treatment, Continuation/1-Time

Carry forward \$16,557 in project expenditures funded by project balance. The project is complete, however, the City is having volunteers continue to do monitoring and have a billing or two left for consultant pay.

The budget adjustment results in a life-to-date through 2022 cost estimate of \$402,085 funded by:

\$51,883 SWM

\$50,000 Department of Ecology Grant

\$300,202 Pierce County Flood Control

\$402,085 Total Sources

401.0021 American Lake Management District, Continuation/1-Time

Carry forward \$29,366 in project expenditures funded by project balance from special assessments.

401.0023 Clover Creek Reduction Study, Continuation & New/1-Time

Carry forward \$218,738 (includes \$100,000 new allocation for potential grant match) in project expenditures funded by project balance. This budget adjustment result in a life-to-date through 2022 cost estimate of \$218,000 funded by SWM fees.

Internal Service Charges:

See internal services funds for additional information.

Fleet & Equipment

- \$19,459 CW – Restore 2022 Replacement Reserves, New/Ongoing

Information Technology

- \$1,248 CW – Server Hardware Upgrade, Continuation/1-Time
- \$2,863 CW – Annual Computer Replacement, Continuation/1-Time
- \$979 CW – City Council Laptops, Continuation/1-Time
- \$4,235 CW – Document Management System, Continuation/1-Time
- \$4,282 CW – Co-Location & Disaster Recovery, Continuation/1-Time
- \$2,080 CW – Microsoft Exchange Server & Licenses, Continuation/1-Time
- \$269 CW – Smart Phones & Plan Increase Due to Remote Work, New/Ongoing
- \$832 CW – Purchase of 2 New Copiers, New/1-Time
- \$208 CW Computer Software, Continuation/1-Time
- \$208 CW – Computer Hardware, Continuation/1-Time

Risk Management, ongoing

- \$4,638 WCIA Assessment, New/Ongoing

Transfers to Parks CIP, Continuation/1-time

See Parks CIP Fund for details.

- \$100,000 to 301.0005 Chambers Creek Trail
- \$56,277 to Wards Lake Improvements
- \$50,000 to Seeley Lake Resource Conservancy Park

Transfers to Transportation CIP

See Transportation CIP Fund for details.

Continuation/1-Time:

- \$89,215 to 302.0015 Streets: 112th/111th (Bridgerport Way to Kendrick)
- \$82,556 to 302.0060 Traffic Signal Replacement: 100th & Lakewood Drive \$80,000 to
- \$80,000 to 302.0071 Safety: Safe Routes to Schools - Phillips Rd Sidewalks & Bike Lanes (STL to Onyx)
- \$59,905 to 302.0080 Overlay: 108th Street – Bridgeport Way to Pacific Highway
- \$418,598 to 302.0134 Sidewalks: Veterans Drive - Gravelly Lake Drive to American Park
- \$1,085,525 to 302.0135 Streets: JBLM North Access
- \$64,019 to 302.0137 Streets: Steilacoom Blvd/88th (Weller to Custer Road)
- \$664,845 to 302.0138 Sidewalks: Onyx Drive SW - 89th to 97th and Garnet to Phillips
- \$189,080 to 302.0144 146th St SW: Murray Rd SW to Woodbrook Drive SW

New/1-Time:

- \$95,800 to 302.0121 112th Street Sidewalks, Farwest Drive to Holden, North Side
- \$75,000 to 302.0121 112th Street Sidewalks, Farwest Drive to Holden, North Side (Potential Inflation)
- \$75,000 to 302.0156 Angle Lane/Elwood Sidewalks and Pedestrian Pathway

Fund 501 Fleet & Equipment

Fleet & Equipment 2022 Replacement Reserves, New/Ongoing

Add replacement reserves collection of \$843,891 funded by internal service charges to operating funds. Due to COVID-19 pandemic and uncertainty of financial impact to the City, the replacement reserves were temporarily suspended for fleet and equipment. The 2021 replacement reserves collection for 2021 was restored during the 2021 carryforward budget adjustment. The estimated accumulated replacement reserves balance at 12/31/2022 is \$5.0M.

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

Carry forward \$18,000 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. This item was previously approved as part of the 2021/2022 mid-biennium budget adjustment but was not purchased in 2021.

PD - Complete Build 2020 Cargo Van #40611, Continuation / 1-Time

Carry forward \$19,250 to complete build for the 2020 Ford Cargo Van. This was previously approved in 2021 Original Budget but not was not completed in 2021. Funded by replacement reserves.

PD - Complete Build 2021 Nissan Altima #41541, Continuation / 1-Time

Carry forward \$5,707 to complete build for the 2021 Nissan Altima. This was previously approved in 2021 Original Budget but not was not completed in 2021. Funded by replacement reserves.

PD - Complete Build 2021 Nissan Frontier #41551, Continuation / 1-Time

Carry forward \$4,356 to complete build for the 2021 Nissan Frontier. This was previously approved in 2021 Original Budget but not was not completed in 2021. Funded by replacement reserves.

PD - Complete Build 2021 Nissan Altima #40801, Continuation / 1-Time

Carry forward \$15,000 to complete build for the 2021 Nissan Altima. This was previously approved in 2021 Original Budget but not was not completed in 2021. Funded by replacement reserves.

PD – Replace 2010 Ford Expedition #40731, Continuation / 1-Time

Carry forward \$55,000 to replace 2010 Ford Expedition. This was previously approved in 2021 Original Budget but not was not purchased in 2021. Funded by replacement reserves.

PD – New Vehicle 41690 for New Lieutenant 1.0 FTE, Continuation/1-Time

Carry forward \$65,000 in 2022 in support of new lieutenant 1.0 FTE request. This was previously approved in the 2021 Mid-Biennium Budget but was not purchased in 2021. Funded by contributed capital.

PD - Complete Build 2021 Nissan Altima #40431, Continuation/1-Time

Carry forward \$5,000 to complete build for the 2021 Nissan Altima. This was previously approved in 2021 Original Budget but not was not completed in 2021. Funded by contributed capital.

PD – Replace 2013 Ford Focus #41090, New/1-Time

Add \$17,250 for previously approved replacement for PD 2013 Ford Focus. This vehicle was approved for replacement in 2022 for \$35,000. The increase is for additional setup of cost for Coban ICV camera. This addition is funded by contributed capital.

PK – Replace 2005 Chevrolet Pickup #42040, Continuation/1-Time

Carry forward \$35,000 for replacement of the 2005 Chevrolet Pickup Truck. This was previously approved in 2021 Original Budget but not purchased in 2021. Funded by replacement reserves.

PK – Graffiti Removal Equipment and Initial Supplies, New/1-Time

Add \$15,000 for graffiti removal equipment and initial supplies. As part of the City's initiative to expand its Adopt-a-Street Program to incorporate a graffiti removal component, the City applied for a \$15,000 grant through WCIA's Risk Reduction and Staff Development grants program to purchase a sand blaster to assist in the removal of graffiti. This WCIA program provides financial assistance to members desirous of improving their risk profiles and who have limited funding to accomplish their goals. The City was unable to secure this grant funding, therefore, a request for one-time monies is included in this carry forward budget adjustment.

MC – Replace 2007 Chevrolet Passenger Van #42160, Continuation/1-Time

Carry forward \$54,000 for replacement of the 2007 Chevrolet 15 Passenger Van. This was previously approved in 2021 Original Budget but not purchased in 2021. Funded by replacement reserves.

Fund 502 Property Management

CM – City Hall Space Reconfiguration Study, Continuation/1-Time

Carry forward \$30,000 for consultant services to perform a needs and space assessment of City hall for post COVID-19 return to work/telework and the potential to reduce the footprint at City hall. This funding is in addition to the \$105,000 ARPA grant allocation. The City is looking to reconfigure the City's operations in City Hall to just the 1st and 2nd floors in order to open up the 3rd floor for other uses. These funds would be for the first phase, hiring a space expert to analyze how to organize the first two floors. Actual remodeling and relocation would be handled in future phases with as-yet unidentified funds. The proposed phase 1 plan does not include anticipating the creation of a vet center in City Hall; however, the idea is to consolidate space needed for City services (to one or two floors) to allow "other" types of businesses / agencies to use or lease space.

PD – Police Station Fuel System Modernization, New/1-Time

Add \$30,000 for repairs and maintenance. The fueling system that was installed as part of the original construction in 2009 is suffering multiple failures on an ongoing basis. As a result, the system is not accurately capturing fuel dispensing. The proposal is to replace the computerized system and pump with new modern equipment.

PD – Police Station Firearms Range Equipment, Continuation/1-Time

Carry forward \$35,178 funded by project balance (replacement reserves). Repair/replace shooting range equipment as needed. Currently, it is difficult to estimate when a major repair is needed, therefore the request is to earmark some funds for that purpose. Due to the hazardous materials (lead) being used in the range, the HVAC system will need to be repaired/replaced along with the foam acoustic tiles. At that same time, new trap and target systems will be installed thus completing major systems upgrades to keep the facility state of the art.

PD – Police Station Parking Lot Improvements, Continuation/1-Time

Carry forward \$20,000 funded by project balance (replacement reserves). Slurry seal should occur every 5 years on City parking lots to maximize the life and functionality of the pavement. The slurry seal helps replace the fines in the existing surface that have been created over time. The police station parking lot is over 10 years old and has not been resealed. A complete restripe is needed after a treatment.

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

Carry forward \$38,412 balance 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 original 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.

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

Carry forward \$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 – Front Street O&M New Fuel Tank & Paving of Wash Down Station & Perimeter, Continuation/1-Time

Carry forward \$160,000 funded by project balance (replacement reserves). This project would complete the building construction at the Front Street O & M shop. Project includes paving the wash down station and perimeter areas. The building was occupied in 2016 but these project elements were not completed.

CW – City Hall Exterior Beam Painting, Continuation/1-Time

Carry forward \$75,000 to seal and protect the exposed exterior beams on City Hall funded by replacement reserves. This was previously approved in 2019/2020 but was not completed in 2020.

CW – City-wide Parking Lot Improvements, Continuation/1-Time

Carry forward \$5,000 in project expenditures funded by project balance (replacement reserves). The city manages and maintains many parking lots throughout the City. The City purchased a striping machine in 2017 to support ongoing maintenance of the parking areas. Paint, signs, crack seal material and curb replacements are needed to maintain safe and efficient parking areas.

CW – Maintenance Worker, Increase from 0.50 FTE to 1.0 FTE, New/Ongoing

Add \$50,000 to increase existing Maintenance Worker 0.50 FTE to 1.0 FTE funded by decrease in temporary seasonal help in the General Fund.

Fund 503 Information Technology**CM – Website Update/Redesign, Continuation/1-Time**

Carry forward \$5,078 for continuation of the City's website redesign project in coordination with the City's communications team. This process will modernize the system; provide additional enhancements to include video, enhanced customer service options and to provide a solution, which not only looks better, but one that works better for both visitors and search engines.

CD - RHSP Software Enhancements, Continuation/1-Time

Carry forward \$57,164 for software enhancements. In an effort to streamline the Rental Housing Safety Program (RHSP) software, resolve outstanding bugs and implement newly requested features the Technology department along with partnership with Community & Economic Development departmental leadership team hired a third-party developer to review the existing software code and make appropriate changes as necessary. Over the past several months the developer has been working hand in hand with the RHSP team to address these issues and provide new code to be implemented on the city's production system.

CD – PALS/CED+ Permit System, New/Ongoing

Add \$48,000 for estimated Amazon Web Services. The City will be required to pay the actual hard costs for Amazon Web Services of roughly \$4,000 / month. This additional cost was unknown during the initial project kickoff, however, has been recently provided to the city by county project leaders. Pierce County is currently updating the draft interlocal agreement to incorporate this change and once completed it will be presented to City Council for review and consideration (tentatively scheduled for April 4, 2022).

CW – Server/Hardware Upgrades, Continuation/1-Time

Carry forward \$30,000 for physical Server/hardware Replacement. Maintain information technology equipment that is performing critical processing functions at a level to ensure their reliability and availability to support the business process for the City. Objectives related to energy efficiency, performance & operating system migration will be thoroughly considered prior to procurement. Further analysis related to the separation of processing capability and data management will be evaluated as well as positioning to improve our security, disaster recovery and continued business operations. Numerous servers will reach their end of life and require replacement. The estimated cost of \$30,000 was to replace 2021 hardware that reached end of life warranty renewal periods.

CW – Computer Replacement, Continuation/1-Time

Carry forward \$68,808 for computer replacement. Computer desktop, laptop & mobile device replacement is a necessity within the City as the aging life of PCs and mobile devices will drive replacements. Older computers are unlikely to support newer generation operating systems in the future. Whether by hardware failure or software obsolescence the city will need to replace computers and mobile devices to continue to function and provide services to the general public. Funds should be set aside yearly to ensure a proper refresh cycle exists. Continued investments in the city's virtual infrastructure should be a priority as this will drive the cost down for hardware replacements and provide a platform agnostic solution for mobile devices throughout the city. Investment in mobile technology will provide robust tools and decrease costs associated with full laptop or desktop stations. Continued use of mobile technology within the Police Department such as tablets and enhanced smartphones will also cut costs and provide tools necessary for officers in the field. Current replacement cycle for existing systems is 4 years thus the need to set aside \$138,750 each year will allow for replacements of aging laptops, mobile devices & desktop computers. Information Technology team will continue to rollout equipment in 2022 replacing all outdated desktops, laptops and mobile devices to ensure technology is functional and up-to-date.

CW – City Council Laptops, Continuation/1-Time

Carry forward \$23,500 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 - Document Management System, Continuation/1-Time

Carry forward \$101,793. Working in partnership with GRM, City employees are working with the vendor to implement the document management system. This process will take some time to complete as the project spans across all departments across the city. This system is a collection of technologies that work together to provide a comprehensive solution for managing the creation, capture, indexing, storage, retrieval, and disposition of records and information assets within the city. Due to the critical nature of the PALS permitting system project, this was placed on hold until 2020, which pushed the project out to 2021.

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

Carry forward \$103,000 as follows:

- \$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.
- \$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.
- \$20,000 for the creation of comprehensive documentation, policies and procedures in regards to disaster recovery processes related to information technology.
- \$3,000 to continue incorporating both the primary and secondary data centers.

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

Carry forward \$50,000 for Microsoft Exchange Server and Client Licenses. The existing e-mail solution utilized within the city has reached its EOL (End of Life) and had to be replaced. In addition, the newly upgraded Enterprise Vault solution required the mail server to be updated as well. Technology staff successfully performed both updates and have met the requirements of both systems at one time. The system is online and operational at this time. Licenses have been requested and pending purchase is forthcoming.

CW – Smart Phones & Service Charges, New/Ongoing

Add \$6,500 for additional mobile devices. Due to the expansion of City employees working remotely, additional costs have risen as employees require mobile devices to perform their work. The request covers additional monthly service charges and replacement phones above and beyond the current budget.

CW – Purchase of 2 New Copiers, New/1-Time

Add \$20,000 for the purchase of replacement copiers. Currently there are two existing Ricoh copiers which were not replaced during the last copier refresh project as they were still under contract and unable to be removed. These units have now reached their end of life and are no longer supported by Ricoh. The request is to remove these two existing units and purchase two new units as these units are heavily used.

CW – Computer Software, Continuation/1-Time

Carry forward \$5,000 for additional computer software for purchases of unforeseen requests city-wide.

CW – Computer Hardware, Continuation/1-Time

Carry forward \$5,000 for additional computer hardware for purchases of unforeseen requests city-wide.

504 Risk Management

Claims & Reimbursements, New/Ongoing

Add \$200,000 for potential claims funded by claims reimbursements.

WCIA Assessment, New/Ongoing

Add \$112,495 for WCIA assessment to account for increases primarily in general liability.

WCIA services include risk management consultation, loss control field services, claims, pre-defense and litigation administration, and loss analyses. WCIA contracts for claims investigation consultants for personnel issues and land use issues, insurance brokerage and lobbyist services. Additionally, WCIA provides generous services to its members such as risk management, education and comprehensive risk field services.

The City pays Washington Cities Insurance Authority every January for the annual coverage listed in the table below, except for storage tank liability which is paid in March. The City maintains deductibles of \$0 for liability, \$1,000 for auto physical damage and \$5,000 for property.

WCIA Assessments							
Coverage	2018	2019	2020	2021	2022	2022 vs 2021	
						Increase/(Decrease)	
						\$	%
Auto Physical Damage	\$ 35,961	\$ 45,838	\$ 52,790	\$ 63,671	\$ 65,747	\$ 2,076	3.3%
Boiler & Machinery	3,244	3,867	4,382	5,245	6,134	889	16.9%
Crime/Fidelity	1,365	1,244	1,193	1,201	1,218	17	1.4%
Liability	1,022,458	1,242,879	1,240,740	1,136,141	1,223,327	87,186	7.7%
Property	104,519	115,636	137,836	156,463	178,472	22,009	14.1%
Storage Tank Liability *	1,653	1,766	1,990	2,117	2,435	318	15.0%
Total	\$1,169,200	\$1,411,230	\$1,438,931	\$1,364,838	\$1,477,333	\$ 112,495	8.2%
Change Over Prior Year - \$	113,321	242,030	27,701	(74,093)	112,495		
Change Over Prior Year - %	10.7%	20.7%	2.0%	-5.1%	8.2%		

* Invoice not yet received, amount is estimated for 2022.

In addition the two factors (see below) affecting the assessment, overall insurance cost increased.

Overall, WCIA experienced a liability rate increase 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. Liability renewal for reinsurance was challenging as liability markets globally hardened and struggled to keep pace with increasing large verdicts and claim settlements. Existing carriers are reluctant to expand their risk capacity and new carriers are offering limited coverage terms with forced deductibles, aggregate limits, and stricter conditions with the inclusion of new exclusions. The cyber market continued the troubling trend of restricting coverage and increasing deductibles as municipalities continue to be targets for cyber criminals. Property insurance increase is a result of new members joining the program, appraisals, and inflationary factors being applied to members schedules. Schedules continue to be an issue as the cost for construction in our area has seen significant increases.

The liability assessment formula is based on two factors: worker hours multiplied by the assessment rate. The City's assessment rate is determined by an actuary based on both the City's group and individual loss history for the previous five years. While the actuary's recommended overall increase may have little or no increase, changes in worker hours affect the overall assessment.

The amount the City pays for liability is based on an assessment formula comprised of two factors -- worker hours and loss rate.

Worker Hours: There is a two year lag in worker hours (2020 worker hours for 2022 assessment which includes extra duty contracts and does not include volunteer hours). Total worker hours in 2020 decreased by 28,548 hours or 6.7% hours compared to 2019.

Worker Hours							
Worker Hours for Assessment Year =>	2016	2017	2018	2019	2020	Worker Hours 2020 vs 2019	
	2018	2019	2020	2021	2022	Increase/(Decrease) #	%
0803 All Operations	100,567	108,251	107,286	104,320	84,155	(20,165)	-19.3%
5305 Admin/Clerical	122,719	119,039	120,036	117,322	120,574	3,252	2.8%
6905 Law Enforcement	196,202	200,135	199,985	201,724	190,601	(11,123)	-5.5%
6906 Reserves Officers	277	298	639	1,449	937	(512)	-35.3%
Total	419,765	427,723	427,946	424,815	396,267	(28,548)	-6.7%

Loss Rate: The loss rate is determined by an actuarial review of the last five years of loss history (January 1, 2017 – December 31, 2021 for 2022 assessment. The actuary limits the loss to \$100,000 per loss so if the City is hit with a huge loss, it does not affect the City for 5 years. The following table provides the most recent report City's losses for the years for the period 11/30/2016 – 11/30/2021. There is a 3-year window for claims to be filed (for example, 2019 claim period ends in 2022) so these figures are subject to change.

5 Year Liability Loss Report 11/30/2016 - 11/30/2021						
Incurred by Year	2017	2018	2019	2020	2021	Total
Administration	\$ -	\$ -	\$ 37,232	\$ -	\$ -	\$ 37,232
Parks & Rec Maintenance	-	-	-	1,748	2,280	4,028
Planning	18,750	2,024	25,000	-	-	45,773
Jail	323	-	-	-	-	323
Police	671,472	595,952	43,704	5,740,100	242,506	7,293,734
PW Engineering	40,747	-	-	-	-	40,747
PW Streets/Sidewalks	6,396	18,822	-	4,048	20	29,286
Total	\$ 737,687	\$ 616,798	\$ 105,936	\$ 5,745,896	\$ 244,806	\$ 7,451,123

**2022 Carry Forward Budget Adjustment
Summary of Proposed Requests**

	FTE	Adjustment Type	Ongoing/ 1-Time	Year 2022	
				Revenue	Expenditure
Grand Total - All Funds	2.00			\$48,337,897	\$73,025,974
Total - Fund 001 General	1.64			\$ 2,116,996	\$ 4,770,563
Increase Sales Tax Revenue Estimate	-	Revenue	Ongoing	800,000	-
Increase Parks Sales Tax Revenue Estimate	-	Revenue	Ongoing	80,000	-
Increase Criminal Justice Sales Tax Revenue Estimate	-	Revenue	Ongoing	180,000	-
Increase Gambling Tax Revenue Estimate	-	Revenue	Ongoing	550,000	-
Increase CED Development Services Permits & Fees	-	Revenue	Ongoing	57,200	-
CW - PERS Implementation Effective July 1, 2022	-	New	Ongoing	-	144,706
CW - AFSCME CBA Implementation	-	New	Ongoing	-	484,363
CM - Communications Strategic Plan	-	Continuation	1-Time	-	35,000
CM - Spring Clean Up Event Mailing	-	New	Ongoing	-	2,332
CM - Camera Equipment	-	Continuation	1-Time	-	8,375
CD - WSDOT Relocation & Redevelopment	-	Continuation	1-Time	-	1,007
CD - Build Your Better Campaign	-	Continuation	1-Time	-	34,000
CD - Economic Development Strategy	-	Continuation	1-Time	-	18,628
CD -Tree Preservation Public Participation Plan	-	Continuation	1-Time	-	57,907
CD - City Tree Fund - Balance	-	Continuation	1-Time	56,496	56,496
CD - Woodworth Industrial Park Community Association Membership Dues	-	New	Ongoing	-	1,260
CD - Future Library Feasibility Study	-	New	1-Time	30,000	60,000
CD - Contribution to South Sound Housing Affordability Partners (SSHAP)	-	New	1-Time	-	20,000
CD - Comprehensive Plan Amendment (Housing Element)	-	New	1-Time	-	49,870
CD - Associate Planner, Limited-Term Position End Date 12/31/2023	1.00	New	1-Time	-	57,200
LG - STOP VAWA (Violence Against Women Act) Grant	-	Grant	1-Time	30,313	30,313
LG - Employee & Volunteer Recognition Event	-	Continuation	1-Time	-	2,500
MC - 2021/2022 OPD (Office of Public Defense) Grant	-	Grant	1-Time	27,276	27,276
MC - Primary Public Defender Contract Increase	-	New	Ongoing	-	36,000
MC - 2021 Court Cost True Up - City of DuPont	-	Continuation	Ongoing	(13,500)	-
MC - 2021 Court Cost True Up - Town of Steilacoom	-	Continuation	Ongoing	(7,028)	-
MC - 2021 Court Cost True Up - City of University Place	-	Continuation	Ongoing	10,190	-
PK - Street Ends Study	-	Continuation	1-Time	-	20,000
PK - Street Ends Study - Additional Funding Needed	-	New	1-Time	-	30,000
PK - CHOICE Grant Balance	-	Grant	1-Time	11,833	11,833
PK - No Child Left Inside Grant	-	Grant	1-Time	17,350	17,350
PK - South Sound 911 Grant for Background Checks	-	Grant	1-Time	30,000	30,000
PK - SEEK (Summer Experience & Enrichment for Kids) Grant	-	Grant	1-Time	145,000	145,000
PK - Fort Steilacoom Park Cemetery Grant	-	Grant	1-Time	20,000	20,000
PK - Fort Steilacoom Park Cemetery Grant Match	-	New	1-Time	-	30,000
PK - Recreation Program Sponsored Events	-	New	1-Time	43,145	43,145
PK - Convert Maintenance Assistance to Maintenance Worker - Increase from 0.75 FTE to 1.0	0.25	New	Ongoing	-	28,989
Portion Charged to Street Operations & Maintenance	(0.18)	New	Ongoing	-	(20,510)
PK - Convert Maintenance Assistance to Maintenance Worker - Increase from 0.75 FTE to 1.0	0.25	New	Ongoing	-	25,001
Portion Charged to Street Operations & Maintenance	(0.18)	New	Ongoing	-	(17,690)
PK - Maintenance Worker - Increase from 0.50 FTE to 1.0 FTE	0.50	New	Ongoing	-	50,000
PK - Reduce Seasonal Help to Accommodate Maintenance Worker Total 1.0 FTE Increase	-	New	Ongoing	-	(65,790)
PD - Emergency Management Performance Grant COVID ARPA - Grant Balance	-	Grant	1-Time	8,665	8,665
PD - Tacoma Narcotics Enforcement Team (TNET) Puyallup Grant Balance	-	Grant	1-Time	7,593	-
PD - Pierce County Sex Offender Residency Verification Grant	-	Grant	1-Time	7,463	-
PD - Washington State Criminal Justice Basic Law Enforcement Academy (BLEA)	-	New	1-Time	-	24,000
PD - Teamsters Collective Bargaining Agreement Implementation	-	New	Ongoing	-	9,963
PD - WCIA Grant for Virtual Reality Based Police Officer Training Simulator	-	Grant	1-Time	25,000	25,000
Fleet & Equipment Internal Service Charges:					
CW - Restore 2022 Replacement Reserves Collection	-	New	Ongoing	-	779,431
PK - Graffiti Removal Equipment & Initial Supplies	-	New	1-Time	-	15,000
PD - Vehicle for New Lieutenant - Anticipated Hiring Date July 1, 2022	-	Continuation	1-Time	-	65,000
PD - PA (Public Address) Microphones	-	Continuation	1-Time	-	18,000

**2022 Carry Forward Budget Adjustment
Summary of Proposed Requests**

	FTE	Adjustment Type	Ongoing/ 1-Time	Year 2022	
				Revenue	Expenditure
PD - Complete Build Vehicle 40431 Funded by Contributed Capital	-	Continuation	1-Time	-	5,000
PD - Vehicle 41090 - Additional Costs for Coban ICV Camera		New	1-Time	-	17,250
Property Management Internal Service Charges:					
PD - Police Station Fuel System Modernization	-	New	1-Time	-	30,000
CM - City Hall Space Reconfiguration Study	-	Continuation	1-Time	-	30,000
PK - Fort Steilacoom Park Caretaker House Repairs	-	Continuation	1-Time	-	38,142
Information Technology Internal Service Charges:					
CM - Website Redesign/Update	-	Continuation	1-Time	-	5,078
CW - Server Hardware Upgrade	-	Continuation	1-Time	-	26,286
CW - Annual Computer Replacement	-	Continuation	1-Time	-	60,286
CW - City Council Laptops	-	Continuation	1-Time	-	20,588
CW - Document Management System	-	Continuation	1-Time	-	89,181
CW - Co-Location & Disaster Recovery	-	Continuation	1-Time	-	90,246
CW - Microsoft Exchange Server & Licenses	-	Continuation	1-Time	-	43,806
CD - PALS/CED+ Amazon Web Services for Permitting System	-	New	Ongoing	-	48,000
CW - Smart Phones & Plan Increase due to Remote Work	-	New	Ongoing	-	5,696
CW - Purchase 2 New Copiers	-	New	1-Time	-	17,522
CW - Computer Software	-	Continuation	1-Time	-	4,381
CW - Computer Hardware	-	Continuation	1-Time	-	4,381
Risk Management Internal Service Charges:					
WCIA Annual Assessment Increase	-	New	Ongoing	-	97,654
Transfer to Property Abatement for Karwan Village Abatement	-	New	1-Time	-	500,000
Transfer to Parks CIP:					
301.0019 Edgewater Dock	-	New	1-Time	-	50,000
301.0037 Seeley Lake	-	New	1-Time	-	25,000
301.0043 Fort Steilacoom Park H-Barn Complex Restoration & Renovation	-	New	1-Time	-	150,000
301.0044 Wards Lake Structure Removal	-	New	1-Time	-	50,000
301.0045 Colonial Plaza Up Lighting & Gary Oaks	-	New	1-Time	-	15,000
Transfer to Transportation CIP:					
302.0004 Minor Capital & Major Maintenance Proposed 2022 Revised Budget \$585,587, includes New Allocation of \$275,000 from: \$125,000 LTD 2021 Accumulated Pavement Degradation Fees \$150,000 General Fund	-	New	1-Time	-	150,000
302.0096 Union Avenue, Berkley to Thorne Lane (Design)	-	New	1-Time	-	65,000
302.0116 Custer Road from Bridgeport Way to 75th St (Design)	-	New	1-Time	-	65,000
302.0131 Overlay & Sidewalk Fill-In: Custer Rd - John Dower to 500' West of Bridgeport Way (Design)	-	New	1-Time	-	75,000
302.0135 JBLM North Access (Construction)	-	New	1-Time	-	252,860
302.0136 100th Lakewood Drive to South Tacoma Way, Inclusive of 40th (Design)	-	New	1-Time	-	100,000
302.0156 Angle Lane/Elwood Sidewalks and Pedestrian Pathway	-	New	1-Time	-	79,000
General/Street Fund Subsidy	-	Continuation	Ongoing	-	(23,781)
General/Street Fund Subsidy	-	New	Ongoing		55,740
General/Street Fund Subsidy	-	Continuation	1-Time	-	51,981
General/Street Fund Subsidy	-	New	1-Time	-	56,646
Total - Special Revenue Funds	0.36			\$18,841,237	\$23,578,430
Total - Fund 101 Street O&M	0.36			\$ 140,586	\$ 164,367
General/Street Fund Subsidy - Beginning Balance	-	Continuation	Ongoing	(23,781)	-
Non-Motorized Plan - Balance	-	Continuation	1-Time	20,139	20,139
Non-Motorized Plan - Additional	-	New	1-Time	55,000	55,000
PK - Convert Maintenance Assistance to Maintenance Worker - Increase from 0.75 FTE to 1.0 FTE	0.18	New	Ongoing		20,510
PK - Convert Maintenance Assistance to Maintenance Worker - Increase from 0.75 FTE to 1.0 FTE	0.18	New	Ongoing		17,690
PK - Reduce Seasonal Help to Accommodate Maintenance Worker Total 1.0 FTE Increase	-	New	Ongoing	-	(38,200)

**2022 Carry Forward Budget Adjustment
Summary of Proposed Requests**

	FTE	Adjustment Type	Ongoing/ 1-Time	Year 2022	
				Revenue	Expenditure
Fleet & Equipment Internal Service Charges:					
CW - Restore 2022 Replacement Reserves Collection	-	New	Ongoing	45,002	45,002
Information Technology Internal Service Charges:					
CW - Server Hardware Upgrade	-	Continuation	1-Time	2,468	2,468
CW - Annual Computer Replacement	-	Continuation	1-Time	5,660	5,660
CW - City Council Laptops	-	Continuation	1-Time	1,933	1,933
CW - Document Management System	-	Continuation	1-Time	8,374	8,374
CW - Co-Location & Disaster Recovery	-	Continuation	1-Time	8,472	8,472
CW - Microsoft Exchange Server & Licenses	-	Continuation	1-Time	4,113	4,113
CW - Smart Phones & Plan Increase due to Remote Work	-	New	Ongoing	535	535
CW - Purchase 2 New Copiers	-	New	1-Time	1,646	1,646
CW - Computer Software	-	Continuation	1-Time	411	411
CW - Computer Hardware	-	Continuation	1-Time	411	411
Risk Management Internal Service Charges:					
WCIA Annual Assessment Increase	-	New	Ongoing	10,203	10,203
Total - Fund 103 Transportation Benefit District	-			\$ -	\$ 1,718,000
Transfer to Transportation CIP for TBD Bonded Projects (2022 Design): 302.0142 Ardmore/Whitman/93rd St	-	New	1-Time	-	348,000
Transfer to Transportation CIP for TBD Bonded Projects (2023 Construction): 302.0142 Ardmore/Whitman/93rd St	-	New	1-Time	-	1,006,000
Transfer to Transportation CIP for TBD Bonded Projects (2022 Design): 302.0083 Hipkins Road SW from Steilacoom Blvd to 104th St SW	-	New	1-Time		364,000
Total - Fund 104 Hotel/Motel Lodging Tax	-			\$ -	\$ 53,393
Prior Year Grant Balance - City of Lakewood Gateways	-	Continuation	1-Time	-	72,893
Eliminate Budget Est	-	New	1-Time	-	(800,000)
2022 3% McGavick Center	-	New	1-Time	-	101,850
2022 Asia Pacific Cultural Center	-	New	1-Time	-	15,000
2022 Historic Fort Steilacoom	-	New	1-Time	-	15,000
2022 Lakewold Gardens	-	New	1-Time	-	85,000
2022 Lakewood Chamber of Commerce Tourism	-	New	1-Time	-	100,000
2022 Lakewood Chamber of Commerce - Night of Lights	-	New	1-Time	-	25,000
2022 Lakewood Historical Society	-	New	1-Time	-	35,000
2022 Lakewood Playhouse	-	New	1-Time	-	25,000
2022 Travel Tacoma - Mt. Rainier Tourism and Sports	-	New	1-Time	-	100,000
2022 Lakewood Arts Festival	-	New	1-Time	-	20,500
2022 Lakewood Sister Cities Association - Gimhae Delegation	-	New	1-Time	-	20,550
2022 Lakewood Sister Cities Association - International Festival	-	New	1-Time	-	5,500
2022 City of Lakewood Imaging Promotions	-	New	1-Time	-	50,000
2022 City of Lakewood Farmers Market	-	New	1-Time	-	35,000
2022 City of Lakewood SummerFEST	-	New	1-Time	-	80,000
2022 City of Lakeood Summer Concert Series	-	New	1-Time	-	20,000
2022 City of Lakewood Love Lakewood Festival	-	New	1-Time	-	30,000
2022 City of Lakewood Film Festival, REEL Life	-	New	1-Time	-	17,100
Total - Fund 105 Property Abatement/Rental Housing Safety Program	-			\$ 507,610	\$ 1,157,232
Abatement Program	-	Continuation	1-Time	-	418,710
Karwan Village Abatement - Funded by General Fund	-	New	1-Time	500,000	500,000
Rental Housing Safety Program - Increase Revenue Estimate	-	Continuation	1-Time	7,610	-
Internal Service Charge - Rental Housing Safety Program - RHSP Database/Software Enhancement	-	Continuation	1-Time	-	57,164
1406 Sales Tax Credit for Affordable Housing	-	Continuation	1-Time	-	181,358
Total - Fund 106 Public Art	-			\$ -	\$ 120,224
Major Public Art - Colonial Plaza	-	Continuation	1-Time	-	117,598
Available Balance Earmarked for Major Public Art - Project to Be Determined	-	New	1-Time	-	2,626

**2022 Carry Forward Budget Adjustment
Summary of Proposed Requests**

	FTE	Adjustment Type	Ongoing/ 1-Time	Year 2022	
				Revenue	Expenditure
Total - Fund 180 Narcotics Seizure	-			\$ -	\$ 192,000
Contribution for 50% of new SRT Vehicle (Original \$120,000 from Federal Seizure / \$120,000 from Narcotics Seizure)	-	Continuation	1-Time	-	120,000
Narcotics Seizure Balance Available for Eligible Expenditures	-	New	1-Time	-	72,000
Total - Fund 181 Felony Seizure	-			\$ -	\$ 36,198
Contribution to Firearms Range Simulator Program \$65K Total Cost (\$25K WCIA Risk Mitigation Grant + \$20K Felony Seizure + \$20K Federal Seizure)	-	New	1-Time	-	20,000
Felony Seizure Balance Available for Eligible Expenditures	-	New	1-Time	-	16,198
Total - Fund 182 Federal Seizure	-			\$ -	\$ 143,505
Contribution to Firearms Range Simulator Program \$65K Total Cost (\$25K WCIA Risk Mitigation Grant + \$20K Felony Seizure + \$20K Federal Seizure)	-	New	1-Time	-	20,000
Remaining Contribution for 50% of new SRT Vehicle (Original \$120,000 from Federal Seizure / \$120,000 from Narcotics Seizure)	-	Continuation	1-Time	-	101,499
Federal Seizure Balance for Available Expenditures	-	New	1-Time	-	22,006
Total - Fund 190 CDBG	-			\$ 2,692,587	\$ 4,206,082
CDBG Carry Forward of FY 2021 Funds:					
2021 CDBG - Housing Programs - Major	-	Grant	1-Time	264,107	264,107
2021 CDBG - Housing Programs - Administration	-	Grant	1-Time	86,913	86,913
2021 CDBG - Housing Programs - Administration of HOME	-	Grant	1-Time	15,000	15,000
2021 CDBG - Public Service - Counsel Foreclose	-	Grant	1-Time	50,000	50,000
2021 CDBG - Physical Improvements - Phillips Road	-	Grant	1-Time	295,167	295,167
2021 CDBG - Housing Emergency Assistance Displaced Residents (EADR)	-	Grant	1-Time	28,708	28,708
FY 2021 HOME Funding Recommendations:				-	-
2021 HOME - Affordable Housing LASA	-	Grant	1-Time	190,739	190,739
2021 HOME - Affordable Housing	-	Grant	1-Time	98,818	98,818
2021 HOME - Administration	-	Grant	1-Time	31,335	31,335
From City of Tacoma - City of Lakewood Balances:					
2019 HOME - Affordable Housing LASA	-	Grant	1-Time	409,261	409,261
2020 HOME - Affordable Housing	-	Grant	1-Time	162,914	162,914
2020 HOME - Down Payment Assistance	-	Grant	1-Time	253	253
2019 HOME - Housing Rehabilitation	-	Grant	1-Time	194,356	194,356
2020 HOME - Housing Rehabilitation	-	Grant	1-Time	50,000	50,000
2020 Housing Program - Emergency Assistance Displaced Residents	-	Grant	1-Time	42,764	42,764
2020 Major Home & Sewer Repair	-	Grant	1-Time	416,779	416,779
2020 Housing Program - Administration of HOME	-	Grant	1-Time	9,271	9,271
CDBG - CARES CV2 - Round 2 Balance - LASA	-	Grant	1-Time	173,000	173,000
CDBG - CARES CV3 - Round 3 Balance - Mortgage Assistance	-	Grant	1-Time	173,202	173,202
Restricted Ending Fund Balance for Future Loan Programs	-	Grant	1-Time	-	1,513,495
Total - Fund 191 Neighborhood Stabilization Program	-			\$ -	\$ 254,676
Neighborhood Stabilization Program 1	-	Continuation	1-Time	-	240,528
Neighborhood Stabilization Program 3	-	Continuation	1-Time	-	14,148
Total - Fund 192 SSMCP	-			\$ 9,021,841	\$ 9,054,140
SSMPC Operations Balance	-	Continuation	1-Time	-	17,299
SSMCP Amazon Donation	-	New	1-Time	-	15,000
OEA Growth Management	-	Grant	1-Time	139,907	139,907
North Clear Zone - Department of Commerce Grant for Future Property Acquisitions	-	Grant	1-Time	1,400,000	1,400,000
North Clear Zone - Tactical Tailor Building - Property Purchase	-	Continuation	1-Time	7,363,503	7,363,503
North Clear Zone - Tactical Tailor Building - Due Diligence & Legal Fees	-	Continuation	1-Time	118,431	118,431

**2022 Carry Forward Budget Adjustment
Summary of Proposed Requests**

	FTE	Adjustment Type	Ongoing/ 1-Time	Year 2022	
				Revenue	Expenditure
Total - Fund 195 Police Grants	-			\$ 555,687	\$ 555,687
Washington Traffic Safety Commission - Impaired Driving Emphasis	-	Grant	1-Time	8,377	8,377
Washington Traffic Safety Commission - Motorcycle Patrol	-	Grant	1-Time	2,500	2,500
Emergency Management Planning	-	Grant	1-Time	25,406	25,406
Bullet Proof Vest Partnership	-	Grant	1-Time	3,963	3,963
Bullet Proof Vest Partnership	-	Grant	1-Time	17,200	17,200
Washington State Parks Recreational Boating Safety	-	Grant	1-Time	12,021	12,021
US Department of Justice JAG (Justice Assistance Grant) - Rifle Noise Suppressors	-	Grant	1-Time	2,069	2,069
US Department of Justice JAG (Justice Assistance Grant) - COVID-19	-	Grant	1-Time	16,388	16,388
US Department of Justice JAG (Justice Assistance Grant) - 2020 Bicycles	-	Grant	1-Time	5,397	5,397
US Department of Justice JAG (Justice Assistance Grant) - FARO Scanner	-	Grant	1-Time	42,903	42,903
Washington State Office of the Attorney General SAKI (Sexual Assault Kit Initiative) Grant	-	Grant	1-Time	4,900	4,900
WAPTA (Washington Auto Theft Prevention Authority) Grant	-	Grant	1-Time	260,000	260,000
Office of Justice Programs Veterans Court Grant	-	Grant	1-Time	154,563	154,563
Total - Fund 196 ARPA	-			\$ 5,922,926	\$ 5,922,926
Carry Forward ARPA Ordinance 759 Grant Balances:					
Comfort Inn 5% Direct Admin	-	Grant	1-Time	50,000	50,000
LCSAB (Lakewood Community Services Advisory Board) - 1% Funds Program Costs \$137,662 / 5% Direct Admin \$6,883	-	Grant	1-Time	144,545	144,545
Warriors of Change Program Costs \$34,280 / 5% Direct Admin \$3,423	-	Grant	1-Time	37,703	37,703
Pierce County BIPOC Business Accelerator Contribution Program Costs \$400,750 / 5% Direct Admin \$25,000	-	Grant	1-Time	425,750	425,750
LPD Body Cameras - Purchase of Cameras & Video Storage 5% Direct Admin \$4,900	-	Grant	1-Time	4,900	4,900
LPD Body Cameras Operations Program Costs \$268,230 / 5% Direct Admin \$14,202	-	Grant	1-Time	282,432	282,432
ARPA Administration - Finance Assistance and ARPA Coordinator Program Costs \$639,526	-	Grant	1-Time	639,526	639,526
Habitat for Humanity Boat Street Project Program Costs \$242,000 / 5% Direct Admin \$12,100	-	Grant	1-Time	254,100	254,100
Rebuilding Together South Sound Program Costs \$325,000 / 5% Direct Admin \$16,250	-	Grant	1-Time	341,250	341,250
EmergencyAlertSystem-Program Program Costs \$12,266 / 5% Direct Admin \$667	-	Grant	1-Time	12,933	12,933
West Pierce Fire & Rescue Program Costs \$230,000 / 5% Direct Admin \$11,500	-	Grant	1-Time	241,500	241,500
City Website and Multilingual Services Program Costs \$33,954 / 5% Direct Admin \$1,750	-	Grant	1-Time	35,704	35,704
Youth Employment-Program Program Costs \$84,000 / 5% Direct Admin \$4,200	-	Grant	1-Time	88,200	88,200
City Reader Boards Program Costs \$320,000 / 5% Direct Admin \$16,000	-	Grant	1-Time	336,000	336,000
New Grant Awards Approved December 20, 2021 Via Separate Motions:				-	-
Motion 2021-102 Tacoma Probono Housing Justice Program Cost \$450,000 / 5% Direct Admin \$22,500	-	Grant	1-Time	472,500	472,500
Motion 2021-104 Boys & Girls Club Teen Service Programs Program Cost \$226,070 / 5% Direct Admin \$11,304	-	Grant	1-Time	237,374	237,374
Motion 2021-105 YMCA Child and Teen Care Service Programs Program Cost \$732,000 / 5% Direct Admin \$36,637	-	Grant	1-Time	769,372	769,372
Motion 2021-106 Municipal Court Technology Improvements Program Cost \$135,000 / 5% Direct Admin \$6,750	-	Grant	1-Time	141,750	141,750

**2022 Carry Forward Budget Adjustment
Summary of Proposed Requests**

	FTE	Adjustment Type	Ongoing/ 1-Time	Year 2022	
				Revenue	Expenditure
Motion 2021-108 City Hall HVAC Air Handlers and Bipolar Ionization Program Cost \$500,000 / 5% Direct Admin \$25,000	-	Grant	1-Time	525,000	525,000
Motion 2021 - 109 Handwashing Stations at City Parks without Restrooms Program Cost \$75,000 / 5% Direct Admin \$3,750	-	Grant	1-Time	78,750	78,750
Motion 2021-110 City Hall Space Reconfiguration Study Program Cost \$100,000 / 5% Direct Admin \$5,000	-	Grant	1-Time	105,000	105,000
Motion 2021-111 Lakewood Police Department Retention Bonus Program Cost \$637,500 / 5% Direct Admin \$31,875	-	Grant	1-Time	669,375	669,375
Motion 2021-112 Temporary Human Resources Personnel for COVID-19 Tracking Program Cost \$30,360 Less \$1,098 Spent in 2021	-	Grant	1-Time	29,262	29,262
Total - Debt Service Funds	-			\$ -	\$ 77,061
Total - Fund 202 Local Improvement District Debt Service	-			\$ -	\$ 77,061
LID Administration & Early Redemption	-	Continuation	1-Time	-	77,061
Early Redemption LID 1101	-	Continuation	1-Time	-	-
Total - Capital Improvement Project Funds				\$28,431,043	\$39,041,156
Total - Fund 301 Parks CIP	-			\$ 10,365,525	\$ 13,661,911
301.0003 Harry Todd Park Phase I & 2	-	Continuation	1-Time	-	204,281
301.0005 Chambers Creek Trail	-	Continuation	1-Time	100,000	664,582
301.0006 Gateways	-	Continuation	1-Time	72,893	79,063
301.0014 Fort Steilacoom Park South Angel Lane Parking & Trail Improvement	-	Continuation	1-Time	-	93,569
301.0016 Park Equipment Replacement	-	Continuation	1-Time	-	52,625
301.0017 Park Playground Resurfacing	-	Continuation	1-Time	-	9,264
301.0018 Project Support	-	Continuation	1-Time	-	70,000
301.0019 Edgewater Dock	-	New	1-Time	50,000	51,556
301.0020 Wards Lake Improvements	-	Continuation	1-Time	2,179,302	2,226,005
301.0022 Banners & Brackets Phase II	-	Continuation	1-Time	-	8,789
301.0027 American Lake Improvements	-	Continuation	1-Time	1,252,840	2,018,182
301.0031 Fort Steilacoom Park Turf Infields	-	Continuation	1-Time	5,756,283	6,020,923
301.0032 Springbrook Park Expansion Phase V	-	Continuation	1-Time	664,207	1,402,651
301.0034 Kiwanis Park Playground Equipment	-	Continuation	1-Time	-	90,000
301.0037 Seeley Lake Resource Conservancy Park Improvements	-	Continuation	1-Time	75,000	90,644
301.0039 American Lake Park - North Parking Lot	-	Continuation	1-Time	-	244,777
301.0041 Parks Sign Replacement (Design)	-	Continuation	1-Time	-	20,000
301.0042 Downtown Park Schematic Design & Planning	-	Continuation	1-Time	-	100,000
301.0043 Fort Steilacoom Park H-Barn Restoration & Renovation Partners for Parks Seed Money	-	New	1-Time	150,000	150,000
301.0044 Wards Lake Structure Removal	-	Continuation	1-Time	50,000	50,000
301.0045 Colonial Plaza Uplighting & Gary Oaks	-	Continuation	1-Time	15,000	15,000
Total - Fund 302 Transportation CIP				\$ 17,816,882	\$ 20,151,725
302.0116 Custer Bridgeport Way to 75th (Design)	-	New	1-Time	65,000	65,000
302.0131 Custer Rd from Steilacoom to West of Bridgeport Way (Design)	-	New	1-Time	75,000	75,000
302.0136 100th St SW from Lakeview Drive to South Tacoma Way, Inclusive of 40th (Design)	-	New	1-Time	100,000	100,000
302.0096 Union Avenue, Berkley to Thorne Lane (Design)	-	New	1-Time	65,000	65,000
302.0083 Hipkins Road SW from Steilacoom Blvd to 104th St SW From TBD \$20 VLF for 2022 Design \$364,000 From REET for 2023 Construction \$669,000	-	New	1-Time	1,033,000	-
302.0142 Ardmore/Whitman/93rd - From TBD \$20 VLF for 2022 Design \$348,000 and 2023 Construction \$1,006,000 From REET for 2023 Construction \$2,021,000	-	New	1-Time	3,375,000	-
302.0000 Earmark Traffic Mitigation LTD 2021 Balance	-	New	1-Time	-	103,505
302.0000 Personnel, Engineering, Professional Services	-	Continuation	1-Time	-	57,846
302.0002 Street Lights: New LED	-	Continuation	1-Time	-	191,633
302.0003 Safety: Neighborhood Traffic	-	Continuation	1-Time	-	49,725

**2022 Carry Forward Budget Adjustment
Summary of Proposed Requests**

	FTE	Adjustment Type	Ongoing/ 1-Time	Year 2022	
				Revenue	Expenditure
302.0004 Minor Capital & Major Maintenance Proposed 2022 Revised Budget \$585,587, includes New Allocation of \$275,000 from: \$125,000 LTD 2021 Accumulated Pavement Degradation Fees \$150,000 General Fund	-	Continuation & New	1-Time	150,000	325,587
302.0005 Chip Seal Program - Local Access Roads	-	Continuation	1-Time	-	47,367
302.0015 111th/112th (Bridgeport to Kendrick)	-	Continuation	1-Time	280,827	280,827
302.0024 Steilacoom Boulevard - Farwest Drive to Phillips Road	-	Continuation	1-Time	203,799	233,853
302.0060 Traffic Signal Replacement: 100th & Lakewood Drive	-	Continuation	1-Time	82,556	161,311
302.0068 Overlay: Pacific Highway - 108th to SR512	-	Continuation	1-Time	4,325	(9,073)
302.0071 Safety: Safe Routes to Schools - Phillips Rd Sidewalks & Bike Lanes (Steilacoom Boulevard to Onyx Drive)	-	Continuation	1-Time	356,823	428,823
302.0072 Sidewalks: 59th Ave - 100th to Bridgeport Way	-	Continuation	1-Time	14,981	14,473
302.0074 Streets: South Tacoma Way - 88th to 80th St	-	Continuation	1-Time	340,136	477,463
302.0080 Overlay: 108th Street – Bridgeport Way to Pacific Highway	-	New	1-Time	59,905	42,084
302.0121 112th Street Sidewalks, Farwest Drive to Holden, North Side	-	New	1-Time	825,340	825,340
302.0133 Streets & Sidewalks: Steilacoom Blvd (Farwest to Weller) ROW	-	Continuation	1-Time	935,000	1,100,000
302.0134 Sidewalks: Veterans Drive - Gravelly Lake Drive to American Park	-	Continuation	1-Time	418,598	418,598
302.0135 JBLM North Access Total Transportation Improvement Board Grant \$6,675,141 (Reimbursement 2022-2024)	-	Continuation & New	1-Time	5,783,371	7,914,312
302.0137 Streets: Steilacoom Blvd/88th (Weller to Custer Road)	-	Continuation	1-Time	508,296	3,889,812
302.0138 Sidewalks: Onyx Drive SW - 89th to 97th and Garnet to Phillips	-	Continuation	1-Time	664,845	702,750
302.0144 146th St SW: Murray Rd SW to Woodbrook Drive SW	-	Continuation	1-Time	239,080	215,489
302.0156 Angle Lane/Elwood Sidewalks and Pedestrian Pathway	-	New	1-Time	900,000	900,000
302.0164 Sidewalk Fill-In on Farwest Drive from 112th to Lakes High School, Etc.	-	Continuation	1-Time	1,336,000	1,475,000
Total - Fund 303 Real Estate Excise Tax	-			\$ 173,636	\$ 4,390,000
Return of Excess REET - From 302.0080 Overlay: 108th Street - Bridgeport Way to Pacific Highway	-	New	1-Time	42,084	-
Increase 2022 Revenue Estimate	-	New	1-Time	131,552	-
Transfers to Transportation CIP for TBD Bond Funded Projects:	-				
302.0142 Ardmore/Whitman/93rd Street (For 2023 Construction)	-	New	1-Time	-	2,021,000
302.0083 Hipkins Road SW from Steilacoom Blve to 104th St SW (For 2023 Construction)	-	New	1-Time	-	669,000
Transfers to Transportation CIP for Grant Funded Project:	-				
302.0135 JBLM North Access	-	New	1-Time	-	1,700,000
Total - Fund 311	-			\$ 75,000	\$ 837,520
311.0002 Side Sewer CIPs	-	Continuation	1-Time	-	250,419
311.0005 Maple Sewer	-	Continuation	1-Time	-	360,101
311.0013 Fort Steilacoom Park Sewer Extension	-	Continuation	1-Time	75,000	227,000
Total - Enterprise Funds	-			\$ (3,000,000)	\$ 3,940,543
Total - Fund 401 Surface Water Management	-			\$ (3,000,000)	\$ 3,940,543
Remove Revenue Bonds - Issued in 2021	-	Continuation	1-Time	(3,000,000)	-
401.0008 Outfall Retrofit	-	Continuation	1-Time	-	124,184
401.0012 Outfall Retrofit Feasibility Project	-	Continuation	1-Time	-	60,000
401.0014 2021 Water Quality Improvements	-	Continuation	1-Time	-	45,000
401.0015 Oakbrook Outfall Retrofits	-	Continuation	1-Time	-	219,577
401.0018 Waughop Lake Treatment	-	Continuation	1-Time	-	16,557
401.0021 American Lake Management District	-	Continuation	1-Time	-	29,366
401.0023 Clover Creek - Earmark SWM Funds for Potential Grant	-	New	1-Time	-	100,000
401.0023 Clover Creek Reduction Study	-	Continuation	1-Time	-	118,738
Fleet & Equipment Internal Service Charges:	-				
CW - Restore 2022 Replacement Reserves Collection	-	New	Ongoing	-	19,459

**2022 Carry Forward Budget Adjustment
Summary of Proposed Requests**

	FTE	Adjustment Type	Ongoing/ 1-Time	Year 2022	
				Revenue	Expenditure
Information Technology Internal Service Charges:					
CW - Server Hardware Upgrade	-	Continuation	1-Time	-	1,248
CW - Annual Computer Replacement	-	Continuation	1-Time	-	2,863
CW - City Council Laptops	-	Continuation	1-Time	-	979
CW - Document Management System	-	Continuation	1-Time	-	4,235
CW - Co-Location & Disaster Recovery	-	Continuation	1-Time	-	4,282
CW - Microsoft Exchange Server & Licenses	-	Continuation	1-Time	-	2,080
CW - Smart Phones & Plan Increase due to Remote Work	-	New	Ongoing	-	269
CW - Purchase 2 New Copiers	-	New	1-Time	-	832
CW - Computer Software	-	Continuation	1-Time	-	208
CW - Computer Hardware	-	Continuation	1-Time	-	208
Risk Management Internal Service Charges:					
WCIA Annual Assessment Increase	-	New	Ongoing	-	4,638
Transfers to Parks CIP:					
301.0005 Chambers Creek Trail	-	Continuation	1-Time	-	100,000
301.0020 Wards Lake Improvements	-	Continuation	1-Time	-	56,277
301.0037 Seeley Lake Resource Conservancy Park	-	Continuation	1-Time	-	50,000
Transfers to Transportation CIP:					
302.0015 Streets: 112th/111th (Bridgerport Way to Kendrick)	-	Continuation	1-Time	-	89,215
302.0060 Traffic Signal Replacement: 100th & Lakewood Drive	-	Continuation	1-Time	-	82,556
302.0071 Safety: Safe Routes to Schools - Phillips Rd Sidewalks & Bike Lanes (STL to Onyx)	-	Continuation	1-Time	-	80,000
302.0080 Overlay: 108th Street – Bridgeport Way to Pacific Highway	-	Continuation	1-Time	-	59,905
302.0121 112th Street Sidewalks, Farwest Drive to Holden, North Side	-	New	1-Time	-	95,800
302.0121 112th Street Sidewalks, Farwest Drive to Holden, North Side (Potential Inflation)	-	New	1-Time	-	75,000
302.0134 Sidewalks: Veterans Drive - Gravelly Lake Drive to American Park	-	Continuation	1-Time	-	418,598
302.0135 Streets: JBLM North Access	-	Continuation	1-Time	-	1,085,525
302.0137 Streets: Steilacoom Blvd/88th (Weller to Custer Road)	-	Continuation	1-Time	-	64,019
302.0138 Sidewalks: Onyx Drive SW - 89th to 97th and Garnet to Phillips	-	Continuation	1-Time	-	664,845
302.0144 146th St SW: Murray Rd SW to Woodbrook Drive SW	-	Continuation	1-Time	-	189,080
302.0156 Angle Lane/Elwood Sidewalks and Pedestrian Pathway	-	New	1-Time	-	75,000
Total - Internal Service Funds	-			\$ 1,948,621	\$ 1,618,221
Total - Fund 501 Fleet & Equipment	-			\$ 964,141	\$ 308,563
2022 Replacement Reserves Collection	-	New	Ongoing	843,891	-
PD - Public Address (PA) Microphones	-	Continuation	1-Time	18,000	18,000
PD - Build Vehicle 40611 Funded by Accumulated Replacement Reserves	-	Continuation	1-Time	-	19,250
PD - Complete Build Vehicle 41541 Funded by Accumulated Replacement Reserves	-	Continuation	1-Time	-	5,707
PD - Complete Build Vehicle 41551 Funded by Accumulated Replacement Reserves	-	Continuation	1-Time	-	4,356
PD - Complete Build Vehicle 40801 Funded by Accumulated Replacement Reserves	-	Continuation	1-Time	-	15,000
PD - Replace Vehicle 40731 Funded by Accumulated Replacement Reserves	-	Continuation	1-Time	-	55,000
PD - New Vehicle 41790 for New Lieutenant Start Date July 1, 2022	-	Continuation	1-Time	65,000	65,000
PD - Complete Build Vehicle 40431 Funded by Contributed Capital	-	Continuation	1-Time	5,000	5,000
PD - Additional Funds for Vehicle 41090 for Setup of Coban ICV Camera	-	New	1-Time	17,250	17,250
PK - Replace Vehicle 42041 Funded by Accumulated Replacement Reserves	-	Continuation	1-Time	-	35,000
PK - Graffiti Removal Equipment & Initial Supplies	-	New	1-Time	15,000	15,000
MC - Replace Vehicle 42161 Funded by Accumulated Replacement Reserves	-	Continuation	1-Time	-	54,000
Total - Fund 502 Property Management	-			\$ 148,142	\$ 473,320
CM - City Hall Space Reconfiguration Study	-	Continuation	1-Time	30,000	30,000
PD - Fuel System Modernization	-	New	1-Time	30,000	30,000
PD - Police Station Firearms Range Equipment	-	Continuation	1-Time	-	35,178
PD - Police Station Parking Lot Improvements	-	Continuation	1-Time	-	20,000
PK - Fort Steilacoom Park Caretaker House Repairs	-	Continuation	1-Time	38,142	38,142
PK - Front Street O&M Security System Repairs	-	Continuation	1-Time	-	30,000
PK - Front Street O&M New Fuel Tank w/Install & Remove Old FSP Fuel Tank & Paving of Wash Down Station and Perimeter	-	Continuation	1-Time	-	160,000
CW - City Hall Exterior Beam Painting	-	Continuation	1-Time	-	75,000

**2022 Carry Forward Budget Adjustment
Summary of Proposed Requests**

	FTE	Adjustment Type	Ongoing/ 1-Time	Year 2022	
				Revenue	Expenditure
CW - City-wide Parking Lot Improvements	-	Continuation	1-Time	-	5,000
CW - Maintenance Worker - Increase from 0.50 FTE to 1.0 FTE	-	New	Ongoing	50,000	50,000
Total - Fund 503 Information Technology	-			\$ 523,843	\$ 523,843
CM - Website Redesign/Update	-	Continuation	1-Time	5,078	5,078
CD - RHSP Software Enhancements	-	Continuation	1-Time	57,164	57,164
CD - PALS/CED+ Permit System Amazon Web Services	-	New	Ongoing	48,000	48,000
CW - Server/Hardware Upgrades	-	Continuation	1-Time	30,000	30,000
CW - Computer Replacement	-	Continuation	1-Time	68,808	68,808
CW - City Council Laptops	-	Continuation	1-Time	23,500	23,500
CW - Document Management System	-	Continuation	1-Time	101,793	101,793
CW - Co-Location & Disaster Recovery	-	Continuation	1-Time	103,000	103,000
CW - Microsoft Exchange Server & Licenses	-	Continuation	1-Time	50,000	50,000
CW - Smart Phones & Service Charges	-	New	Ongoing	6,500	6,500
CW - Purchase 2 New Copiers	-	New	1-Time	20,000	20,000
CW - Computer Software	-	Continuation	1-Time	5,000	5,000
CW - Computer Hardware	-	Continuation	1-Time	5,000	5,000
Total - Fund 504 Risk Management	-			\$ 312,495	\$ 312,495
CW - Claims & Reimbursements	-	New	Ongoing	200,000	200,000
CW - WCIA Assessment	-	New	Ongoing	112,495	112,495

PROPOSED 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:	\$ 14,192,297	11,397,149	25,589,446	\$ 49,562,830	\$ 20,958,234	\$ 70,521,064	\$ 50,110,626	\$ 28,426,055	\$ 78,536,681	\$ 17,573,829
001 General	9,832,230	7,918,425	17,750,655	41,090,266	2,116,996	43,207,262	42,297,813	4,770,563	47,068,376	13,889,541
101 Street	-	23,781	23,781	2,416,099	140,586	2,556,685	2,416,099	164,367	2,580,466	-
103 Transportation Benefit District	1,522,753	58,671	1,581,424	835,000	-	835,000	640,000	1,718,000	2,358,000	58,424
104 Hotel/Motel Lodging Tax Fund	1,845,842	459,590	2,305,432	1,000,000	-	1,000,000	800,000	53,393	853,393	2,452,039
105 Property Abatement/RHSP/1406	-	649,622	649,622	409,800	507,610	917,410	409,800	1,157,232	1,567,032	-
106 Public Art	-	120,224	120,224	45,000	-	45,000	45,000	120,224	165,224	-
180 Narcotics Seizure	-	192,000	192,000	-	-	-	-	192,000	192,000	-
181 Felony Seizure	-	36,198	36,198	-	-	-	-	36,198	36,198	-
182 Federal Seizure	-	143,505	143,505	-	-	-	-	143,505	143,505	-
190 Grants	-	1,513,495	1,513,495	595,000	2,692,587	3,287,587	595,000	4,206,082	4,801,082	-
191 NSP	-	254,676	254,676	42,000	-	42,000	42,000	254,676	296,676	-
192 SSMCP	172	32,127	32,299	227,500	9,021,842	9,249,342	227,500	9,054,141	9,281,641	-
195 Public Safety Grants	-	-	-	132,328	555,687	688,015	132,328	555,687	688,015	-
196 ARPA (American Rescue Plan Act)	-	-	-	-	5,922,926	5,922,926	-	5,922,926	5,922,926	-
201 GO Bond Debt Service	-	-	-	1,689,938	-	1,689,938	1,689,938	-	1,689,938	-
202 LID Debt Service	120,624	(1,674)	118,950	245,641	-	245,641	287,530	77,061	364,591	-
204 Sewer Project Debt	737,708	(3,616)	734,092	834,258	-	834,258	527,618	-	527,618	1,040,732
251 LID Guaranty	132,968	125	133,093	-	-	-	-	-	-	133,093
Capital Project Funds:	\$ 4,687,531	\$ 12,296,227	\$ 16,983,758	\$ 14,965,218	\$ 28,431,043	\$ 43,396,261	\$ 15,200,098	\$ 39,041,156	\$ 54,241,254	\$ 6,138,765
301 Parks CIP	24,118	3,364,104	3,388,222	982,000	10,365,524	11,347,524	982,000	13,661,911	14,643,911	91,835
302 Transportation CIP	471,881	6,517,692	6,989,573	11,748,198	17,816,882	29,565,080	11,423,998	20,151,725	31,575,723	4,978,930
303 Real Estate Excise Tax	3,554,315	1,526,148	5,080,463	1,800,000	173,637	1,973,637	2,664,100	4,390,000	7,054,100	-
311 Sewer Project CIP	637,217	888,283	1,525,500	435,020	75,000	510,020	130,000	837,520	967,520	1,068,000
Enterprise Fund:	\$ 2,826,849	\$ 8,149,029	\$ 10,975,878	\$ 7,615,476	\$ (3,000,000)	\$ 4,615,476	\$ 7,259,041	\$ 3,940,544	\$ 11,199,585	\$ 4,391,769
401 Surface Water Management	2,826,849	8,149,029	10,975,878	7,615,476	(3,000,000)	4,615,476	7,259,041	3,940,544	11,199,585	4,391,769
Internal Service Funds:	\$ 4,927,965	\$ 449,115	\$ 5,377,080	\$ 5,532,426	\$ 1,948,621	\$ 7,481,047	\$ 5,622,670	\$ 1,618,221	\$ 7,240,891	\$ 5,617,236
501 Fleet & Equipment	4,453,142	143,937	4,597,079	755,720	964,141	1,719,861	1,007,720	308,563	1,316,283	5,000,657
502 Property Management	269,300	305,178	574,478	798,917	148,142	947,059	703,917	473,320	1,177,237	344,300
503 Information Technology	205,523	-	205,523	2,275,339	523,843	2,799,182	2,208,583	523,843	2,732,426	272,279
504 Risk Management	-	-	-	1,702,450	312,495	2,014,945	1,702,450	312,495	2,014,945	-
Total All Funds	26,634,642	\$ 32,291,520	\$58,926,162	\$ 77,675,950	\$ 48,337,898	\$126,013,848	\$ 78,192,435	\$ 73,025,976	\$151,218,411	\$ 33,721,599

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
(001) GENERAL FUND							
REVENUES:							
Taxes	\$30,197,457	\$28,546,334	\$33,579,772	\$28,853,140	\$29,305,610	1,610,000	\$30,915,610
Property Tax	7,159,443	7,259,756	7,431,434	7,508,500	7,605,010	-	7,605,010
Local Sales & Use Tax	11,955,004	11,946,044	14,413,902	10,724,000	11,000,000	800,000	11,800,000
Sales/Parks	663,655	671,080	789,461	670,000	670,000	80,000	750,000
Brokered Natural Gas Use Tax	50,477	39,494	54,213	45,000	45,000	-	45,000
Criminal Justice Sales Tax	1,179,058	1,213,087	1,434,092	1,188,900	1,188,900	180,000	1,368,900
Admissions Tax	504,879	96,599	226,165	275,000	235,000	-	235,000
Utility Tax	5,575,351	5,402,943	5,436,800	5,556,700	5,556,700	-	5,556,700
Leasehold Tax	9,779	6,903	6,936	5,000	5,000	-	5,000
Gambling Tax	3,099,813	1,910,429	3,786,769	2,880,040	3,000,000	550,000	3,550,000
Franchise Fees	4,145,138	4,289,904	4,364,450	4,397,000	4,397,000	-	4,397,000
Cable, Water, Sewer, Solid Waste	3,021,837	3,082,339	3,191,516	3,119,800	3,119,800	-	3,119,800
Tacoma Power	1,123,301	1,204,366	1,172,934	1,277,200	1,277,200	-	1,277,200
Small Cell	-	3,200	-	-	-	-	-
Development Service Fees	1,749,026	2,252,765	2,066,139	1,772,600	1,857,625	57,200	1,914,825
Building Permits	690,016	992,686	963,054	743,000	828,025	57,200	885,225
Other Building Permit Fees	315,885	273,605	175,675	300,600	300,600	-	300,600
Plan Review/Plan Check Fees	603,498	810,634	747,948	587,200	587,200	-	587,200
Other Zoning/Development Fees	139,627	175,840	179,462	141,800	141,800	-	141,800
Licenses & Permits	415,674	354,013	409,993	382,500	382,500	-	382,500
Business License	292,489	254,104	282,550	276,500	276,500	-	276,500
Alarm Permits & Fees	84,348	63,533	92,496	70,000	70,000	-	70,000
Animal Licenses	38,838	36,376	34,947	36,000	36,000	-	36,000
State Shared Revenues	1,144,373	1,479,167	1,373,339	1,246,265	1,284,835	-	1,284,835
Criminal Justice	167,506	179,221	187,341	176,235	176,235	-	176,235
Criminal Justice High Crime	162,777	427,878	275,031	249,500	249,500	-	249,500
Liquor Excise Tax	330,276	393,090	436,678	334,600	389,129	-	389,129
Liquor Board Profits	483,806	478,969	474,288	485,930	469,971	-	469,971
Marijuana Enforcement/Excise Tax	8	8	-	-	-	-	-
Intergovernmental	528,086	453,830	224,685	275,274	275,274	(10,338)	264,936
Police FBI & Other Misc	14,080	12,870	12,960	12,000	12,000	-	12,000
Police-Animal Svcs-Steilacoom	18,012	15,630	17,543	16,843	16,843	-	16,843
Police-Animal Svcs-Dupont	33,252	33,917	34,595	35,164	35,164	-	35,164
Police-South Sound 911 Background Investigations	32,640	17,298	21,590	15,000	15,000	-	15,000
Muni Court-University Place Contract	153,321	251,187	6,000	-	-	(13,500)	(13,500)
Muni Court-Town of Steilacoom Contract	155,276	87,364	63,917	106,090	106,090	(7,028)	99,062
Muni Court-City of Dupont	121,505	35,565	68,080	90,177	90,177	10,190	100,367

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
(001) GENERAL FUND-continued							
Charges for Services & Fees	1,648,838	1,365,370	1,243,338	1,414,300	1,414,300	-	1,414,300
Parks & Recreation Fees	279,541	127,720	153,762	274,000	274,000	-	274,000
Police - Various Contracts	19,943	3,851	9,855	4,000	4,000	-	4,000
Police - Towing Impound Fees	10,000	3,000	-	4,000	4,000	-	4,000
Police - Extra Duty	978,470	875,281	719,810	775,000	775,000	-	775,000
Police - Western State Hospital Community Policing	355,500	355,500	355,750	355,500	355,500	-	355,500
Other	5,384	18	4,162	1,800	1,800	-	1,800
Fines & Forfeitures	1,762,837	1,273,308	1,629,997	1,363,205	1,388,205	-	1,388,205
Municipal Court	812,773	608,159	546,047	663,205	588,205	-	588,205
Photo Infraction	950,064	665,148	1,083,951	700,000	800,000	-	800,000
Miscellaneous/Interest/Other	417,942	161,833	169,515	136,967	136,967	-	136,967
Interest Earnings	160,388	52,458	19,124	67,930	67,930	-	67,930
Penalties & Interest - Taxes	167,569	34,294	19,004	7,500	7,500	-	7,500
Miscellaneous/Other	89,985	75,081	131,388	61,537	61,537	-	61,537
Interfund Transfers	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
Subtotal Operating Revenues	\$42,294,072	\$40,461,225	\$45,345,928	\$40,125,951	\$40,727,016	\$1,656,862	\$42,383,878
EXPENDITURES:							
City Council	135,995	134,101	132,143	148,304	148,304	-	148,304
Legislative	133,874	134,101	132,128	144,854	144,854	-	144,854
Sister City	2,121	-	15	3,450	3,450	-	3,450
City Manager	722,760	636,362	618,248	786,062	797,623	2,332	799,955
Executive	567,347	551,617	519,561	636,217	647,778	2,332	650,110
Communications	155,413	84,745	98,687	149,845	149,845	-	149,845
Municipal Court	1,958,515	1,853,556	1,745,159	2,009,513	2,019,613	36,000	2,055,613
Judicial Services	1,065,824	1,045,965	1,007,638	1,072,114	1,082,214	-	1,082,214
Professional Services	591,672	562,198	573,451	588,000	588,000	36,000	624,000
Probation & Detention	301,019	245,393	164,071	349,399	349,399	-	349,399
Administrative Services	1,775,396	1,840,554	1,880,081	1,976,091	1,987,634	-	1,987,634
Finance	1,193,231	1,265,348	1,279,028	1,323,536	1,331,231	-	1,331,231
Human Resources	582,165	575,206	601,053	652,555	656,403	-	656,403
Legal	1,706,817	1,430,939	1,560,131	1,631,231	1,640,370	-	1,640,370
Civil Legal Services	1,124,353	956,930	977,929	1,069,919	1,078,096	-	1,078,096
Criminal Prosecution Services	232,724	164,818	214,387	232,432	232,432	-	232,432
City Clerk	204,178	217,889	195,951	238,880	239,843	-	239,843
Election	145,562	91,302	171,865	90,000	90,000	-	90,000

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
(001) GENERAL FUND-continued							
Community & Economic Development	2,266,964	2,188,040	2,439,060	2,666,419	2,685,178	49,260	2,734,438
Current Planning	718,158	715,817	849,705	806,399	815,537	-	815,537
Long Range Planning	218,809	196,147	203,805	254,760	257,646	-	257,646
Building	1,146,618	1,135,909	1,186,925	1,387,786	1,393,558	48,000	1,441,558
Economic Development	183,379	140,167	198,627	217,474	218,437	1,260	219,697
Parks, Recreation & Community Services	2,903,440	2,407,609	2,788,467	2,998,234	3,081,317	-	3,081,317
Human Services	403,779	370,123	419,355	493,607	493,607	-	493,607
Administration	329,201	341,371	419,838	323,442	330,099	-	330,099
Recreation	467,173	297,314	359,860	488,877	503,877	-	503,877
Senior Services	246,535	180,325	153,114	247,197	247,197	-	247,197
Parks Facilities	544,466	424,886	499,351	453,027	508,673	-	508,673
Fort Steilacoom Park	733,560	619,238	715,634	811,231	815,079	-	815,079
Street Landscape Maintenance	178,727	174,352	221,316	180,853	182,785	-	182,785
Police	24,953,309	22,920,852	24,337,584	24,985,911	26,350,772	9,963	26,360,735
Command	4,084,467	3,413,795	4,009,900	4,046,127	4,187,413	-	4,187,413
Jail Service	811,899	365,591	286,225	700,000	950,000	-	950,000
Dispatch Services/SS911	2,069,771	2,048,834	2,024,211	1,995,290	2,023,290	-	2,023,290
Investigations	3,935,607	3,898,138	4,133,204	4,399,550	4,399,550	-	4,399,550
Patrol	7,730,510	7,522,202	8,247,439	7,902,057	8,751,272	-	8,751,272
Special Units	373,704	291,102	150,489	270,533	270,533	9,963	280,496
SWAT/Special Response Team	148,476	37,322	95,717	70,730	165,730	-	165,730
Neighborhood Policing Unit (Formerly Crime Prevention)	1,195,099	1,287,326	1,278,287	1,353,865	1,353,865	-	1,353,865
Contracted Services (Extra Duty, offset by Revenue)	1,033,057	900,942	804,173	775,000	775,000	-	775,000
Community Safety Resource Team (CSRT)	403,968	370,379	429,601	484,226	485,586	-	485,586
Training	843,556	749,949	853,910	833,722	833,722	-	833,722
Traffic Policing	928,309	883,041	762,349	967,924	967,924	-	967,924
Property Room	276,447	229,129	263,380	321,692	321,692	-	321,692
Reimbursements	356,392	276,459	207,665	64,650	64,650	-	64,650
Emergency Management	51,141	47,987	44,785	39,640	39,640	-	39,640
Animal Control	324,810	319,129	369,110	370,905	370,905	-	370,905
Road & Street/Camera Enforcement	386,095	279,528	377,140	390,000	390,000	-	390,000
Non-Departmental	121,530	107,234	119,720	136,925	139,177	1,511,850	1,651,027
Citywide	121,530	107,234	119,720	136,925	139,177	-	139,177
City-Wide AFSCME CBA Implementation	-	-	-	-	-	484,363	484,363
City-Wide PERS Implementation	-	-	-	-	-	144,706	144,706
City-wide WCIA Assessment Increase	-	-	-	-	-	97,654	97,654
IT 6-Year Strategic Plan & Fleet/Equip Reserves	-	-	-	-	-	785,127	785,127
Interfund Transfers	1,983,711	1,462,408	1,764,403	1,873,112	1,890,728	31,959	1,922,687
Transfer to Fund 101 Street O&M	1,512,108	981,149	1,280,910	1,390,574	1,408,190	31,959	1,440,149
Transfer to Fund 105/190 Abatement Program	35,000	35,000	35,000	35,000	35,000	-	35,000
Transfer to Fund 201 GO Bond Debt Service	436,603	446,260	448,494	447,538	447,538	-	447,538
Subtotal Operating Expenditures	\$38,528,437	\$34,981,655	\$37,384,996	\$39,211,802	\$40,740,717	\$1,641,364	\$42,382,081
OPERATING INCOME (LOSS)	3,765,635	5,479,570	7,960,932	914,149	(13,701)	15,498	1,797
As a % of Operating Expenditures	9.8%	15.7%	21.29%	2.33%	-0.03%		0.00%

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
(001) GENERAL FUND-continued							
OTHER FINANCING SOURCES:							
Grants, Donations/Contrib, 1-Time	544,035	3,434,273	712,586	100,250	363,250	460,134	823,384
Contributions/Donations/Other	97,102	58,319	78,706	100,250	100,250	129,641	229,891
Grants	446,933	3,375,954	633,879	-	263,000	330,493	593,493
Subtotal Other Financing Sources	\$544,035	\$3,434,273	\$712,586	\$100,250	\$363,250	\$460,134	\$823,384
OTHER FINANCING USES:							
Capital & Other 1-Time	1,620,058	4,042,415	1,169,618	137,028	636,633	1,443,712	2,080,345
Municipal Court	94,366	76,136	66,228	8,279	76,279	27,276	103,555
City Manager	25,796	1,666	32,293	2,005	27,005	70,078	97,083
Administrative Services	32,136	5,447	17,205	7,705	7,705	-	7,705
City-Wide COVID-19 Grants	-	2,877,860	5,847	-	-	-	-
IT 6-Year Strategic Plan & I/S Charges to be Allocated	-	-	-	-	-	356,677	356,677
Legal/Clerk	57,002	34,302	41,504	8,302	8,302	32,813	41,115
Community & Economic Development	600,928	293,575	209,439	13,796	175,401	363,483	538,884
Parks, Recreation & Community Services	102,495	156,355	261,131	14,358	259,358	400,470	659,828
Police	707,335	597,075	535,972	82,583	82,583	192,915	275,498
Interfund Transfers	1,663,097	1,014,676	3,484,047	745,465	920,465	1,685,487	2,605,952
Transfer Out - Fund 101 Street	-	-	-	-	-	108,627	108,627
Transfer Out - Fund 105 Property Abatement/RHSP	50,000	50,000	149,287	50,000	50,000	500,000	550,000
Transfer Out - Fund 106 Public Art	100,000	-	22,500	-	30,000	-	30,000
Transfer Out - Fund 192 SSMCP	50,000	50,000	50,000	50,000	50,000	-	50,000
Transfer Out - Fund 301 Parks CIP	479,300	494,129	2,562,260	212,500	357,500	290,000	647,500
Transfer Out - Fund 302 Transportation CIP	983,797	393,547	700,000	432,965	432,965	786,860	1,219,825
Transfer Out - Fund 311 Sewer	-	27,000	-	-	-	-	-
Subtotal Other Financing Uses	\$3,283,155	\$5,057,091	\$4,653,665	\$882,491	\$1,557,098	\$3,129,199	\$4,686,297
Total Revenues and Other Sources	\$42,838,107	\$43,895,498	\$46,058,514	\$40,226,201	\$41,090,266	\$2,116,996	\$43,207,262
Total Expenditures and other Uses	\$41,811,592	\$40,038,746	\$42,038,661	\$40,094,292	\$42,297,815	\$4,770,563	47,068,385
Beginning Fund Balance:	\$8,847,534	\$9,874,049	\$13,730,802	\$4,804,154	\$9,832,230	\$7,918,425	\$17,750,655
Ending Fund Balance:	\$9,874,049	\$13,730,802	\$17,750,655	\$4,936,063	\$8,624,681	\$5,264,858	\$13,889,532
Ending Fund Balance as a % of Gen/Street Operating Rev	22.8%	33.2%	38.3%	12.0%	20.7%		32.0%
Reserve - Total Target 12% Reserves & Set Aside	\$5,194,795	\$4,958,178	\$5,560,616	\$4,936,063	\$5,008,191		\$5,207,015
2% Contingency Reserves	\$865,799	\$826,363	\$926,769	\$822,677	\$834,699		\$867,836
5% General Fund Reserves	\$2,164,498	\$2,065,908	\$2,316,923	\$2,056,693	\$2,086,746		\$2,169,589
5% Strategic Reserves	\$2,164,498	\$2,065,908	\$2,316,923	\$2,056,693	\$2,086,746		\$2,169,589
Set Aside for Economic Development Opportunity Fund	\$0	\$0	\$1,000,000	\$0	\$2,000,000		\$2,000,000
Unreserved/Designated 2022-2024 Budget	\$4,679,253	\$8,772,623	\$11,190,039	\$0	\$1,616,490		\$6,682,518

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 101 STREET OPERATIONS & MAINTENANCE							
<i>REVENUES:</i>							
Permits	154,287	147,196	189,474	152,500	152,500	-	152,500
Engineering Review Fees	-	40	11,408	-	-	-	-
Motor Vehicle Fuel Tax	841,601	709,693	791,653	855,410	855,410	-	855,410
Subtotal Operating Revenues	\$ 995,888	\$ 856,929	\$ 992,535	\$ 1,007,910	\$ 1,007,910	\$ -	\$ 1,007,910
<i>EXPENDITURES:</i>							
Street Lighting	367,112	353,182	390,257	337,210	337,210	-	337,210
Traffic Control Devices	386,439	235,746	311,617	431,508	431,508	-	431,508
Snow & Ice Response	5,446	28,747	39,171	45,500	45,500	-	45,500
Road & Street Preservation	1,633,811	1,190,004	1,356,749	1,568,811	1,586,428	-	1,586,428
I/S Charges to be Allocated	-	-	-	-	-	55,740	55,740
Subtotal Operating Expenditures	\$2,392,808	\$1,807,679	\$2,097,795	2,383,029	2,400,646	\$55,740	\$2,456,386
OPERATING INCOME (LOSS)	(\$1,396,920)	(\$950,750)	(\$1,105,260)	(\$1,375,119)	(\$1,392,736)	(\$55,740)	(\$1,448,476)
<i>OTHER FINANCING SOURCES:</i>							
Grants		12,000	-	-	-	-	-
Judgments, Settlements/Miscellaneous	589	319	3,247	-	-	-	-
Transfer In From General Fund	1,512,108	981,149	1,280,910	\$1,390,574	\$1,408,190	140,586	1,548,776
Subtotal Other Financing Sources	\$1,512,697	\$993,467	\$1,284,157	\$1,390,574	\$1,408,190	\$140,586	\$1,548,776
<i>OTHER FINANCING USES:</i>							
Building, Vehicles, Equipment & Other 1-Time	110,987	47,507	155,117	15,454	15,454	75,139	90,593
I/S Charges to be Allocated	-	-	-	-	-	33,488	33,488
Subtotal Other Financing Uses	\$110,987	\$47,507	\$155,117	\$15,454	\$15,454	\$108,627	\$124,081
Total Revenues and Other Sources	\$2,508,585	\$1,850,396	\$2,276,692	\$2,398,484	\$2,416,100	\$140,586	\$2,556,685
Total Expenditures and other Uses	\$2,503,796	\$1,855,185	\$2,252,912	\$2,398,483	\$2,416,100	\$164,367	\$2,580,466
Beginning Fund Balance:	\$0	\$4,789	(\$0)	\$0	\$0	\$23,780	\$23,780
Ending Fund Balance:	\$4,789	\$0	\$23,780	\$0	\$0	\$0	\$0

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 103 LAKEWOOD TRANSPORTATION BENEFIT DISTRICT							
<i>REVENUES:</i>							
\$20 Vehicle License Fee (Net of State Admin Fee)	830,684	881,849	892,796	835,000	835,000	-	835,000
Interest Earnings	3,447	904	875	-	-	-	-
Total Revenue	\$834,131	\$882,753	\$893,671	\$835,000	\$835,000	\$0	\$835,000
<i>EXPENDITURES:</i>							
Transfer to Fund 302 Transportation Capital	923,000	247,457	-	640,000	640,000	1,718,000	2,358,000
Total Expenditures	\$923,000	\$247,457	\$0	\$640,000	\$640,000	\$1,718,000	\$2,358,000
Beginning Fund Balance:	\$141,325	\$52,457	\$687,753	\$1,475,000	\$1,522,753	\$58,671	\$1,581,424
Ending Fund Balance:	\$52,457	\$687,753	\$1,581,424	\$1,670,000	\$1,717,753	(\$1,659,329)	\$58,424

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 104 HOTEL/MOTEL LODGING TAX							
<i>REVENUES:</i>							
Special Hotel/Motel Lodging Tax (5%)	\$774,671	\$619,508	\$884,764	\$714,286	\$714,286	-	714,286
Transient Rental income Tax (2%)	317,282	247,803	355,057	285,714	285,714	-	285,714
Interest Earnings	22,666	7,693	2,118	-	-	-	-
Total Revenues	\$1,114,619	\$875,005	\$1,241,939	\$1,000,000	\$1,000,000	\$0	\$1,000,000
<i>EXPENDITURES:</i>							
Lodging Tax Programs	540,352	456,515	527,489	800,000	800,000	(19,500)	780,500
Lodging Tax Programs-Transfer Out to Fund 301 Parks CIP	178,836	320,093	68,049	-	-	72,893	72,893
Total Expenditures	\$719,189	\$776,609	\$595,538	\$800,000	\$800,000	\$53,393	\$853,393
Beginning Fund Balance:	\$1,165,206	\$1,560,637	\$1,659,033	\$1,375,103	\$1,645,842	\$659,593	\$2,305,435
Ending Fund Balance (earmarked for next year's grant awards)	\$1,560,637	\$1,659,033	\$2,305,435	\$1,575,103	\$1,845,842	\$606,200	\$2,452,042

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 105 PROPERTY ABATEMENT/RENTAL HOUSING SAFETY PROGRAM/1406 FUNDS							
<i>REVENUES:</i>							
Abatement Program:	238,946	132,535	173,509	86,500	86,500	500,000	586,500
Abatement Charges	138,739	59,134	93,741	45,000	45,000	-	45,000
Interest Earnings	36,581	13,401	44,768	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	500,000	535,000
Rental Housing Safety Program:	230,307	204,398	312,254	225,000	225,300	7,610	232,910
Transfer In - Fund 001 General	25,000	25,000	149,287	50,000	50,000	-	50,000
Rental Housing Safety Program Fees	205,307	179,398	162,967	175,000	175,300	7,610	182,910
1406 Affordable Housing Program:	-	72,316	109,042	98,000	98,000	-	98,000
Sales Tax	-	72,316	109,042	98,000	98,000	-	98,000
Total Revenues	\$469,253	\$409,250	\$594,805	\$409,500	\$409,800	\$507,610	\$917,410
<i>EXPENDITURES:</i>							
Abatement	132,474	92,934	365,186	86,500	86,500	918,710	1,005,210
Rental Housing Safety Program	199,841	263,719	238,412	225,000	225,300	57,164	282,464
1406 Affordable Housing Program	-	-	-	98,000	98,000	181,358	279,358
Total Expenditures	\$332,315	\$356,653	\$603,598	\$409,500	\$409,800	\$1,157,232	\$1,567,032
Beginning Fund Balance:	\$468,879	\$605,817	\$658,414	\$0	\$0	\$649,622	\$649,622
Ending Fund Balance:	\$605,817	\$658,414	\$649,622	\$0	\$0	\$0	\$0
Abatement Program	\$570,784	\$610,386	\$418,710	\$0	\$0	\$0	\$0
Rental Housing Safety Program	\$35,033	(\$24,288)	\$49,554	\$0	\$0	\$0	\$0
1406 Affordable Housing Program	\$0	\$72,316	\$181,359	\$0	\$0	\$0	\$0

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 106 PUBLIC ART							
<i>REVENUES:</i>							
Interest Earnings	893	722	124	-	-	-	-
Facility Rentals	21,000	(3,000)	-	15,000	15,000	-	15,000
Transfer In - Fund 001 General	100,000	-	22,500	-	30,000	-	30,000
Total Revenues	\$121,893	(\$2,278)	\$22,624	\$15,000	\$45,000	\$0	\$45,000
<i>EXPENDITURES:</i>							
Arts Commission Programs	-	-	-	2,000	2,000	-	2,000
Public Art	4,000	5,000	37,902	13,000	43,000	120,223	163,223
Total Expenditures	\$4,000	\$5,000	\$37,902	\$15,000	\$45,000	\$120,223	\$165,223
Beginning Fund Balance:	\$24,885	\$142,778	\$135,500	\$0	\$0	\$120,223	\$120,223
Ending Fund Balance:	\$142,778	\$135,500	\$120,223	\$0	\$0	\$0	\$0

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 180 NARCOTICS SEIZURE							
<i>REVENUES:</i>							
Forfeitures	123,275	71,670	15,794	-	-	-	-
Law Enforcement Contracts	38,171	33,485	2,217	-	-	-	-
Interest Earnings	6,098	1,197	171	-	-	-	-
Transfer In from Fleet & Equipment Fund	-	-	14,500	-	-	-	-
Total Revenues	\$167,544	\$106,352	32,681	\$0	\$0	\$0	\$0
<i>EXPENDITURES:</i>							
Investigations /Predictive Policing	201,584	162,477	66,876	-	-	72,000	72,000
Capital Purchases	-	-	-	-	-	120,000	120,000
Total Expenditures	\$201,584	\$162,477	\$66,876	\$0	\$0	\$192,000	\$192,000
Beginning Fund Balance:	\$316,361	\$282,321	\$226,196	\$0	\$0	\$192,000	\$192,000
Ending Fund Balance:	\$282,321	\$226,196	\$192,000	\$0	\$0	\$0	\$0

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 181 FELONY SEIZURE							
<i>REVENUES:</i>							
Forfeitures/Misc/Interest	14,121	42,660	40	-	-	-	-
Total Revenues	\$14,121	\$42,660	\$40	\$0	\$0	\$0	\$0
<i>EXPENDITURES:</i>							
Investigations/Predictive Policing	21,022	2,966	11,679	-	-	36,198	36,198
Total Expenditures	\$21,022	\$2,966	\$11,679	\$0	\$0	\$36,198	\$36,198
Beginning Fund Balance:	\$15,044	\$8,143	\$47,837	\$0	\$0	\$36,198	\$36,198
Ending Fund Balance:	\$8,143	\$47,837	\$36,198	\$0	\$0	\$0	\$0

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 182 FEDERAL SEIZURE							
<i>REVENUES:</i>							
Forfeitures	264,203	63,492	919	-	-	-	-
Interest Earnings	-	1,132	181	-	-	-	-
Total Revenues	\$264,203	\$64,624	\$1,100	\$0	\$0	\$0	\$0
<i>EXPENDITURES:</i>							
Crime Prevention	4,374	399	0	-	-	22,006	22,006
Capital	-	163,147	18,501	-	-	121,499	121,499
Total Expenditures	\$4,374	\$163,546	\$18,501	\$0	\$0	\$143,505	\$143,505
Beginning Fund Balance:	\$0	\$259,829	\$160,907	\$0	\$0	\$143,505	\$143,505
Ending Fund Balance:	\$259,829	\$160,907	\$143,505	\$0	\$0	\$0	\$0

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 190 CDBG							
<i>REVENUES:</i>							
Grants	843,178	385,342	925,565	595,000	595,000	2,692,587	3,287,587
Interest Earnings	6	16	6	-	-	-	-
Miscellaneous/Contributions	1,309	3,411	5,661	-	-	-	-
Total Revenues	\$844,493	\$388,769	\$931,232	\$595,000	\$595,000	\$2,692,587	\$3,287,587
<i>EXPENDITURES:</i>							
Grants	348,605	402,213	799,461	595,000	595,000	4,206,082	4,801,082
Transfer Out - Fund 302 Transportation	486,445	8,056	-	-	-	-	-
Total Expenditures	\$835,050	\$410,269	\$799,461	\$595,000	\$595,000	\$4,206,082	\$4,801,082
Beginning Fund Balance:	\$1,393,781	\$1,403,224	\$1,381,724	\$0	\$0	\$1,513,495	\$1,513,495
Ending Fund Balance:	\$1,403,224	\$1,381,724	\$1,513,495	\$0	\$0	\$0	\$0

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 191 NEIGHBORHOOD STABILIZATION PROGRAM							
<i>REVENUES:</i>							
Grant-NSP 1	55,697	43,741	46,093	-	42,000	-	42,000
Grant-NSP 3	-	57,505	-	-	-	-	-
Abatement Charges	-	-	-	37,000	-	-	-
Abatement Interest	1,766	12,257	6,090	5,000	-	-	-
Total Revenues	\$57,462	\$113,503	\$52,182	\$42,000	\$42,000	\$0	\$42,000
<i>EXPENDITURES:</i>							
Grant-NSP 1	3,662	822	9,263	42,000	42,000	254,676	296,676
Grant-NSP 3	-	-	43,357	-	-	-	-
Total Expenditures	\$3,662	\$822	\$52,620	\$42,000	\$42,000	\$254,676	\$296,676
Beginning Fund Balance:	\$88,632	\$142,433	\$255,115	\$0	\$0	\$254,676	\$254,676
Ending Fund Balance:	\$142,433	\$255,115	\$254,676	\$0	\$0	\$0	\$0

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 192 SSMCP (SOUTH SOUND MILITARY COMMUNITIES PARTNERSHIP)							
<i>REVENUES:</i>							
Grants	241,825	461,015	531,351	-	-	8,428,040	8,428,040
Partner Participation	182,400	186,000	204,800	177,500	177,500	-	177,500
Misc/Other	1	500	-	-	-	593,802	593,802
Transfer In From Fund 001 General	50,000	50,000	50,000	50,000	50,000	-	50,000
Total Revenues	\$474,227	\$697,515	\$786,151	\$227,500	\$227,500	\$9,021,842	\$9,249,342
<i>EXPENDITURES:</i>							
OEA/SSMCP	494,496	732,928	771,870	227,500	227,500	9,054,141	9,281,641
Total Expenditures	\$494,496	\$732,928	\$771,870	\$227,500	\$227,500	\$9,054,141	\$9,281,641
Beginning Fund Balance:	\$73,700	\$53,431	\$18,018	\$0	\$173	\$32,299	\$32,299
Ending Fund Balance:	\$53,431	\$18,018	\$32,299	\$0	\$173	\$0	\$0

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 195 PUBLIC SAFETY GRANTS							
<i>REVENUES:</i>							
Grants	317,474	535,656	460,460	132,328	132,328	555,687	688,015
Total Revenues	\$317,474	\$535,656	\$460,460	\$132,328	\$132,328	\$555,687	\$688,015
<i>EXPENDITURES:</i>							
Grants	317,473	535,656	460,460	132,328	132,328	555,687	688,015
Total Expenditures	\$317,473	\$535,656	\$460,460	\$132,328	\$132,328	\$555,687	\$688,015
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0		\$0
Ending Fund Balance:	\$0	\$0	(\$0)	\$0	\$0		\$0

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 196 ARPA (AMERICAN RESCUE PLAN ACT) GRANT							
<i>REVENUES:</i>							
Grants	-	-	1,298,065	-	-	5,922,926	-
Interest			1,209				
Total Revenues	-	\$0	\$1,299,275	\$0	\$0	5,922,926	-
<i>EXPENDITURES:</i>							
Grants	-	-	1,299,275	-	-	5,922,926	-
Total Expenditures	\$ -	\$ -	\$ 1,299,275	\$0	\$0	5,922,926	-
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0		\$0
Ending Fund Balance:	\$0	\$0	\$0	\$0	\$0		\$0

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	#REF!
FUND 201 GENERAL OBLIGATION BOND DEBT SERVICE							
<i>REVENUES:</i>							
Transfer-In From Fund 001 General	436,603	446,260	448,494	447,538	447,538	-	447,538
Transfer-In From Fund 102 REET	164,000	535,296	773,601	1,242,400	1,242,400	-	1,242,400
Bond Proceeds	-	-	-	-	-	-	-
Total Revenues	\$600,603	\$981,556	\$1,222,095	\$1,689,938	\$1,689,938	\$0	\$1,689,938
<i>EXPENDITURES:</i>							
Principal & Interest - 59th Avenue	77,000	77,000	77,000	77,000	77,000	-	77,000
Principal & Interest - Police Station - 2009/2016	210,181	209,006	212,594	210,707	210,707	-	210,707
Principal & Interest - LOCAL LED Streetlight	155,025	154,650	158,900	158,707	158,707	-	158,707
Principle & Interest - Transp CIP Bond - 2019-2022 LTGO	158,396	540,900	537,900	1,243,524	1,243,524	-	1,243,524
Principle & Interest - Transp CIP Bond - 2020 LTGO	-	-	235,701	-	-	-	-
Total Expenditures	\$600,603	\$981,556	\$1,222,095	\$1,689,938	\$1,689,938	\$0	\$1,689,938
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0		\$0
Ending Fund Balance:	\$0	\$0	\$0	\$0	\$0		\$0

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 202 LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE							
REVENUES:							
Interest	1,876	1,407	224	-	-	-	-
Assessments	201,429	270,724	252,218	247,774	245,641	-	245,641
LID 1109 Bond Proceeds for Admin Fees (Fund 302)	-	17,730	-	-	-	-	-
Total Revenues	\$203,305	\$289,861	\$252,442	\$247,774	\$245,641	\$0	\$245,641
EXPENDITURES:							
LID 1101/1103	167,641	10,800	220,690	950	-	-	-
LID 1108	68,293	65,521	63,100	59,977	60,889	11,374	72,263
LID 1109	-	600	97,739	94,686	226,641	65,687	292,328
Total Expenditures	\$235,934	\$76,921	\$381,529	\$155,613	\$287,530	\$77,061	\$364,591
Beginning Fund Balance:	\$67,726	\$35,097	\$248,038	\$0	\$120,624	(\$1,674)	\$118,950
Ending Fund Balance:	\$35,097	\$248,038	\$118,951	\$92,161	\$78,735	(\$78,735)	\$0

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 204 SEWER PROJECT DEBT SERVICE							
REVENUES:							
Sewer Charges (4.75% Sewer Surcharge)	822,295	791,007	790,478	805,000	805,000	-	805,000
Interest Earnings/Other	20,829	4,127	734	9,200	9,200	-	9,200
Sanitary Side Sewer Connection Home Loan Repayment	7,767	30,413	5,649	20,058	20,058	-	20,058
Total Revenues	\$850,891	\$825,547	\$796,861	\$834,258	\$834,258	\$0	\$834,258
EXPENDITURES:							
Principal & Interest	485,023	482,554	480,086	477,618	477,618	-	477,618
Transfer To Fund 311 Sewer Capital	987,000	55,000	190,000	50,000	50,000	-	50,000
Total Expenditures	1,472,023	\$537,554	\$670,086	\$527,618	\$527,618	\$0	\$527,618
Beginning Fund Balance:	\$940,452	\$319,321	\$607,313	\$708,683	\$737,708	(\$3,620)	\$734,088
Ending Fund Balance:	\$319,321	\$607,313	\$734,088	\$1,015,323	\$1,044,348	(\$3,620)	\$1,040,728

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 251 LOCAL IMPROVEMENT DISTRICT (LID) GUARANTY DEBT SERVICE							
REVENUES:							
Interest Earnings	2,606	674	125	-	-	-	-
Total Revenues	\$2,606	\$674	\$125	\$0	\$0	\$0	\$0
EXPENDITURES:							
Transfer Out - Fund 001 General	-	-	-	-	-	-	-
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Beginning Fund Balance:	\$129,688	\$132,294	\$132,968	\$132,294	\$132,294	\$799	\$133,093
Ending Fund Balance:	\$132,294	\$132,968	\$133,093	\$132,294	\$132,294	\$0	\$133,093

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 301 PARKS CAPITAL							
<i>REVENUES:</i>							
Grants	714,360	2,112,047	686,715	2,518,000	-	9,796,355	9,796,355
Motor Vehicle Excise Tax for Paths & Trails	4,978	4,198	4,683	-	-	-	-
Interest Earnings	33,800	12,768	1,539	-	-	-	-
Contributions/Donations/Utility & Developers	208,974	5,023	13,540	-	-	-	-
Transfer In From Fund 001 General	479,300	494,129	2,562,260	212,500	357,500	290,000	647,500
Transfer In From Fund 102 REET	1,443,130	519,589	158,000	624,500	624,500	-	624,500
Transfer In From Fund 104 Hotel/Motel Lodging Tax	178,836	320,093	68,049	-	-	72,892	72,892
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	\$3,494,786	\$3,355,000	\$982,000	\$10,365,524	\$11,347,524
<i>EXPENDITURES:</i>							
Capital	2,025,972	3,478,905	2,712,062	3,355,000	982,000	13,661,911	14,643,911
Transfer to Fund 102 REET	-	100,000	-	-	-	-	-
Total Expenditures	\$2,025,972	\$3,578,905	\$2,712,062	\$3,355,000	\$982,000	\$13,661,911	\$14,643,911
Beginning Fund Balance:	\$1,492,525	\$2,716,557	\$2,605,500	\$0	\$24,118	\$3,364,106	\$3,388,224
Ending Fund Balance:	\$2,716,557	\$2,605,500	\$3,388,224	\$0	\$24,118	\$67,719	\$91,837

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 302 TRANSPORTATION CAPITAL PROJECT							
<i>REVENUES:</i>							
Motor Vehicle Excise Tax	338,774	285,676	318,668	330,560	330,560	-	330,560
State Transportation Package - Multi-Modal Distribution	82,162	81,341	81,553	79,240	79,240	-	79,240
State Transportation Package - Increased Gas Tax (MVET)	71,893	71,174	71,360	69,635	69,635	-	69,635
Traffic Mitigation Fees	103,505	-				-	-
Pavement Degradation Fees	52,741	28,135	44,110	-	-	-	-
Grants	1,421,106	2,192,897	3,574,537	4,859,598	6,398,598	5,942,726	12,341,324
Contributions from Utilities/Developers/Partners	179,351	150,126	950,443	-	-	1,999,753	1,999,753
LID Financing	-	922,757	-	-	-	-	-
Proceeds from Sale of Asset/Street Vacation	200,000	65,203	-	-	-	-	-
Interest/Other	136,879	57,861	4,346	-	-	-	-
GO Bond Proceeds	8,055,905	3,029,885	6,639,010	-	-	-	-
Transfer In - Fund 001 General	983,797	512,000	700,000	432,965	432,965	786,860	1,219,825
Transfer In - Fund 102/303 REET	1,304,031	1,100,950	818,295	-	797,200	4,390,000	5,187,200
Transfer In - Fund 103 TBD	923,000	247,457	-	640,000	640,000	1,718,000	2,358,000
Transfer In - Fund 190 CDBG	486,445	8,056	18,137	-	-	-	-
Transfer In - Fund 401 SWM	788,275	492,901	930,556	3,000,000	3,000,000	2,979,543	5,979,543
Total Revenues	\$15,127,864	\$9,246,420	\$14,151,015	\$9,411,998	\$11,748,198	\$17,816,882	\$29,565,080
<i>EXPENDITURES:</i>							
Capital Projects	7,256,185	14,571,364	11,981,972	9,411,998	11,423,998	20,109,641	31,533,639
Debt Issue Cost	55,881	19,500	49,389	-	-	-	-
Transfer Out - Fund 301 Parks CIP	5,087	-				-	-
Transfer Out - Fund 201 GO Bond Debt Service	-	17,730	-	-	-	-	-
Transfer Out - Fund 303 REET	-	-	-	-	-	42,084	42,084
Transfer Out - Fund 401 SWM	-	241,840	-	-	-	-	-
Intefund Loan Repayment	-	880,204	-	-	-	-	-
Total Expenditures	\$7,317,153	\$15,730,638	\$12,031,361	\$9,411,998	\$11,423,998	\$20,151,725	\$31,575,723
Beginning Fund Balance:	\$3,543,426	\$11,354,136	\$4,869,918	\$181,246	\$471,881	\$6,517,691	\$6,989,572
Ending Fund Balance:	\$11,354,136	\$4,869,918	\$6,989,572	\$181,246	\$796,081	\$4,182,848	\$4,978,929

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 303 REAL ESTATE EXCISE TAX							
<i>REVENUES:</i>							
Real Estate Excise Tax	2,994,634	3,643,117	4,557,032	1,800,000	1,800,000	131,554	1,931,554
Interest Earnings	7,380	2,413	1,817	-	-	-	-
Transfer In - Fund 301 Parks CIP	-	100,000	-	-	-	-	-
Transfer In - fund 302 Transportation CIP	-	-	-	-	-	42,084	42,084
Total Revenue	\$3,002,014	\$3,745,530	\$4,558,849	1,800,000	1,800,000	173,638	1,973,638
<i>EXPENDITURES:</i>							
Transfer Out - Fund 201 GO Bond Debt Service	164,000	535,296	773,601	1,242,400	1,242,400	-	1,242,400
Transfer Out - Fund 301 Parks CIP	1,443,130	519,589	158,000	624,500	624,500	-	624,500
Transfer Out - Fund 302 Transportation CIP	1,304,031	1,219,403	818,295	-	797,200	4,390,000	5,187,200
Total Expenditures	\$2,911,161	\$2,274,288	\$1,749,896	\$1,866,900	\$2,664,100	\$4,390,000	\$7,054,100
Beginning Fund Balance:	\$709,416	\$800,269	\$2,271,510	\$261,900	\$1,854,315	\$3,226,148	\$5,080,463
Ending Fund Balance:	\$800,270	\$2,271,510	\$5,080,463	\$195,000	\$990,215	(\$990,214)	\$0

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	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	613,517	200,000	385,020	-	385,020
Interest Earnings	18,382	5,381	81,850	-	-	-	-
Proceeds from Lien	1,474	1,543	4,081	-	-	-	-
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	50,000	50,000	-	50,000
Transfer In Fund 312 Sanitary Sewer Connection Capital	815,483	-	-	-	-	-	-
Total Revenues	\$2,517,741	\$394,844	\$889,447	\$250,000	\$435,020	\$75,000	\$510,020
<i>EXPENDITURES:</i>							
Capital/Administration	1,390,145	108,745	895,865	130,000	130,000	837,520	967,520
Total Expenditures	\$1,390,145	\$108,745	\$895,865	\$130,000	\$130,000	\$837,520	\$967,520
Beginning Fund Balance:	\$118,225	\$1,245,820	\$1,531,919	\$25,586	\$218,458	\$1,307,042	\$1,525,500
Ending Fund Balance:	\$1,245,820	\$1,531,919	\$1,525,500	\$145,586	\$523,478	\$544,522	\$1,068,000

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 401 SURFACE WATER MANAGEMENT							
REVENUES:							
Storm Drainage Fees & Charges	4,256,773	4,480,680	4,682,408	4,466,400	4,516,400	-	4,516,400
Site Development Permit Fee	46,968	74,816	86,145	50,000	50,000	-	50,000
Interest Earnings & Misc	79,984	22,701	6,283	15,600	15,600	-	15,600
Subtotal Operating Revenues	\$4,383,724	\$4,578,197	\$4,774,836	\$4,532,000	\$4,582,000	\$0	\$4,582,000
EXPENDITURES:							
Engineering Services	1,431,957	1,430,305	1,478,580	1,912,690	1,921,107	24,366	1,945,473
Operations & Maintenance	810,393	623,702	889,557	965,501	965,501	-	965,501
Revenue Bonds - Debt Service (15-Year Life, 4%)	-	-	-	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
Subtotal Operating Expenditures	\$2,527,049	\$2,338,707	\$2,652,837	\$3,663,891	\$3,672,308	\$24,366	\$3,696,674
OPERATING INCOME (LOSS)	\$1,856,675	\$2,239,490	\$2,122,000	\$868,109	\$909,692	(\$24,366)	\$885,326
OTHER FINANCING SOURCES:							
Grants/Contributions	-	120,168	37,518	-	-	-	-
American Lake Management District	119,313	32,337	32,659	33,476	33,476	-	33,476
Flood Control Opportunity Fund	-	300,202	-	-	-	-	-
Revenue Bonds - Bond Proceeds	-	-	4,028,365	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	\$4,098,541	\$3,033,476	\$3,033,476	(\$3,000,000)	\$33,476
OTHER FINANCING USES:							
Capital/1-Time	225,438	903,821	75,635	906,270	556,270	700,992	1,257,262
Debt Issue Cost	-	-	28,361	-	-	-	-
American Lake Management District	124,619	14,584	31,129	30,464	30,464	29,366	59,830
Transfer to Fund 301 Parks CIP	133,958	-	-	-	-	206,277	206,277
Transfer to Fund 302 Transportation Capital	785,855	492,901	930,556	3,000,000	3,000,000	2,979,543	5,979,543
Transfer To Fund 311 Sewer Capital	-	8,000	-	-	-	-	-
Subtotal Other Financing Uses	\$1,269,870	\$1,419,305	\$1,065,681	\$3,936,734	\$3,586,734	\$3,916,178	\$7,502,912
Total Revenues and Other Sources	\$4,503,037	\$5,272,743	\$8,873,377	\$7,565,476	\$7,615,476	(\$3,000,000)	\$4,615,476
Total Expenditures and other Uses	\$3,796,920	\$3,758,013	\$3,718,518	\$7,600,625	\$7,259,042	\$3,940,544	\$11,199,586
Beginning Fund Balance:	\$3,600,172	\$4,306,289	\$5,821,019	\$1,881,315	\$2,826,850	\$8,149,029	\$10,975,879
Ending Fund Balance:	\$4,306,289	\$5,821,019	\$10,975,879	\$1,846,166	\$3,183,284	\$1,208,485	\$4,391,769
Ending Fund Balance as a % of Operating Rev/Exp	98.2%	127.1%	229.9%	40.7%	69.5%		95.8%
33% Operating Reserves (of operating expenditures)	\$833,926	\$771,773	\$875,436	\$1,209,084	\$1,211,862		\$1,219,902
1% Capital Reserves	\$458,330	\$453,795	\$490,130	\$529,130	\$529,130		\$525,630
American Lake Management District	\$16,571	\$31,237	\$29,679	\$31,547	\$31,547		\$0
SWM Bonds for Transportation CIP	\$0	\$0	4,000,000	\$0	\$0		\$0
Unreserved / (Shortfall):	\$2,997,462	\$4,564,214	\$5,580,633	\$76,404	\$1,410,745		\$2,646,236

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 501 FLEET & EQUIPMENT							
<i>OPERATING REVENUES:</i>							
M&O Revenue	763,367	617,408	609,767	740,720	740,720	-	740,720
Interest Earnings	71,013	19,472	3,932	15,000	15,000	-	15,000
Total Revenues	\$834,380	\$636,880	\$613,700	\$755,720	\$755,720	\$0	\$755,720
<i>OPERATING EXPENDITURES:</i>							
Fuel/Gasoline	323,206	255,476	323,367	424,150	424,150	-	424,150
Other Supplies	18,655	11,720	12,089	3,990	3,990	-	3,990
Repairs & Maintenance	499,389	380,884	308,472	327,580	327,580	-	327,580
Other Services & Charges	6,468	516	352	-	-	-	-
Total Expenditures	\$847,719	\$648,597	\$644,280	\$755,720	\$755,720	\$0	\$755,720
Operating Revenue Over/(Under) Expenditures	(\$13,339)	(\$11,716)	(\$30,580)	\$0	\$0	\$0	\$0
<i>OTHER FINANCING SOURCES:</i>							
Interfund Loan (Fund 302 LID Interim Financing)	-	880,204	-	-	-	-	-
Replacement Reserves Collections	805,481	-	835,636	-	-	843,891	843,891
Capital Contribution	-	25,807	99,695	-	-	120,250	120,250
Proceeds From Sale of Assets	13,339	11,716	30,580	-	-	-	-
Transfer In From Fund 504 Risk Management	81,184	64,851	-	-	-	-	-
Total Other Financing Sources	\$900,004	\$982,578	\$965,911	\$0	\$0	\$964,141	\$964,141
<i>OTHER FINANCING USES:</i>							
Fleet & Equipment New & Replacement	941,993	490,005	585,059	252,000	252,000	308,563	560,563
Transfer to Fund 180 Narcotics Seizure	-	-	14,500				
Total Other Financing Uses	\$941,993	\$490,005	\$599,559	\$252,000	\$252,000	\$308,563	\$560,563
Total Revenues	\$1,734,384	\$1,619,459	\$1,579,611	\$755,720	\$755,720	\$964,141	\$1,719,861
Total Expenditures	\$1,789,712	\$1,138,602	\$1,243,839	\$1,007,720	\$1,007,720	\$308,563	\$1,316,283
Beginning Fund Balance:	\$3,835,778	\$3,780,451	\$4,261,308	\$3,456,779	\$3,598,656	\$998,424	\$4,597,080
Ending Fund Balance:	\$3,780,451	\$4,261,308	\$4,597,080	\$3,204,779	\$3,346,656	\$0	\$5,000,658

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 502 PROPERTY MANAGEMENT							
<i>OPERATING REVENUES:</i>							
M&O Revenue	683,461	702,611	769,605	698,917	698,917	50,000	748,917
Interest Earnings	14,728	2,278	549	-	-	-	-
Total Operating Revenues	\$ 698,189	\$ 704,888	\$ 770,154	\$ 698,917	\$ 698,917	\$ 50,000	\$ 748,917
<i>OPERATING EXPENDITURES:</i>							
City Hall Facility	369,872	374,899	415,462	383,354	383,354	50,000	433,354
Police Station	266,905	275,469	294,848	245,881	245,881	-	245,881
Parking Facilities/Light Rail	61,413	54,521	59,844	69,682	69,682	-	69,682
Total Operating Expenditures	\$ 698,189	\$ 704,888	\$ 770,154	\$ 698,917	\$ 698,917	\$ 50,000	\$ 748,917
Operating Revenue Over/(Under) Expenditures	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>OTHER FINANCING SOURCES:</i>							
Replacement Reserve Collections / Other 1-Time	100,000	156,178	26,782	100,000	100,000	98,142	198,142
Total Other Financing Sources	\$ 100,000	\$ 156,178	\$ 26,782	\$ 100,000	\$ 100,000	\$ 98,142	\$ 198,142
<i>OTHER FINANCING USES:</i>							
Capital/1-Time/6-Year Property Management Plan	157,082	7,934	36,604	5,000	5,000	423,320	428,320
Total Other Financing Uses	\$ 157,082	\$ 7,934	\$ 36,604	\$ 5,000	\$ 5,000	\$ 423,320	\$ 428,320
Total Revenues	\$ 798,188	\$ 861,066	\$ 796,936	\$ 798,917	\$ 798,917	\$ 148,142	\$ 947,059
Total Expenditures	\$ 855,271	\$ 712,823	\$ 806,758	\$ 703,917	\$ 703,917	\$ 473,320	\$ 1,177,237
Beginning Fund Balance:	\$493,139	\$436,057	\$584,300	\$159,124	\$269,300	\$305,179	\$574,479
Ending Fund Balance:	\$436,057	\$584,300	\$574,479	\$254,124	\$364,300	(\$19,999)	\$344,301

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 503 INFORMATION TECHNOLOGY							
<i>REVENUES:</i>							
M&O Revenue	1,202,671	1,337,482	1,381,651	1,952,033	2,049,833	54,500	2,104,333
Misc/Interest/Other	2,201	2,826	215	-	-	-	-
Total Operating Revenues	\$ 1,204,872	\$ 1,340,308	\$ 1,381,866	\$ 1,952,033	\$ 2,049,833	\$ 54,500	\$ 2,104,333
<i>EXPENDITURES:</i>							
Personnel	562,728	524,535	583,361	601,193	601,193	-	601,193
Supplies	40,330	60,796	49,704	179,520	179,520	-	179,520
Services & Charges	601,814	754,976	748,801	1,171,320	1,269,120	54,500	1,323,620
6-Year IT Strategic Plan/IS Expenses to be Allocated	-	-	-	-	-	-	-
Total Operating Expenditures	\$1,204,872	\$1,340,308	\$1,381,866	\$1,952,033	\$2,049,833	\$54,500	\$2,104,333
Operating Revenue Over/(Under) Expenditures	\$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	344,580	158,750	158,750	469,343	628,093
Total Other Financing Sources	\$642,622	\$372,195	\$344,580	\$225,506	\$225,506	\$469,343	\$694,849
<i>OTHER FINANCING USES:</i>							
One-Time/Capital	593,944	305,350	344,580	158,750	158,750	469,343	628,093
Total Other Financing Uses	\$593,944	\$305,350	\$344,580	\$158,750	\$158,750	\$469,343	\$628,093
Total Revenues	\$1,847,494	\$1,712,503	\$1,726,446	\$2,177,539	\$2,275,339	\$523,843	\$2,799,182
Total Expenditures	\$1,798,816	\$1,645,658	\$1,726,446	\$2,110,783	\$2,208,583	\$523,843	\$2,732,426
Beginning Fund Balance:	\$90,000	\$138,678	\$205,523	\$205,522	\$205,522	\$0	\$205,522
Ending Fund Balance:	\$138,678	\$205,523	\$205,523	\$272,278	\$272,278	\$0	\$272,278

	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Original	2022 Current Revised	2022 Proposed Adjustments	2022 Proposed Revised
FUND 504 RISK MANAGEMENT							
<i>REVENUES:</i>							
M&O Revenue	1,561,705	1,289,027	1,273,297	1,396,480	1,502,450	112,495	1,614,945
AWC Retro Refund	-	128,938	117,286	-	-	-	-
Insurance Proceeds/3rd Party Recoveries	285,680	371,383	215,508	200,000	200,000	200,000	400,000
Total Revenues	\$1,847,386	\$1,789,348	\$1,606,091	\$1,596,480	\$1,702,450	\$312,495	\$2,014,945
<i>EXPENDITURES:</i>							
Safety Program	2,782	2,474	2,754	3,980	3,980	-	3,980
AWC Retro Program	35,792	37,356	33,945	37,500	37,500	-	37,500
WCIA Assessment	1,411,230	1,438,931	1,364,838	1,355,000	1,364,870	112,495	1,477,365
Claims/Judgments & Settlements	316,397	245,735	204,554	200,000	296,100	200,000	496,100
Total Expenditures	\$1,766,202	\$1,724,497	\$1,606,091	\$1,596,480	\$1,702,450	\$312,495	\$2,014,945
<i>OTHER FINANCING SOURCES:</i>							
Capital Contribution/1-Time M&O	-	-	-	-	-	-	-
Total Other Financing Sources	\$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
Total Revenues	\$1,847,386	\$1,789,348	\$1,606,091	\$1,596,480	\$1,702,450	\$312,495	\$2,014,945
Total Expenditures	\$1,847,386	\$1,789,348	\$1,606,091	\$1,596,480	\$1,702,450	\$312,495	\$2,014,945
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance:	\$0	\$0	\$0	\$0	\$0	\$0	\$0