



## **LAKEWOOD CITY COUNCIL STUDY SESSION AGENDA**

Monday, November 13, 2023

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>

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### **CALL TO ORDER**

### **ITEMS FOR DISCUSSION:**

- (3) 1. Review of 2023-2024 Mid-Biennial Budget. – (Memorandum)
- (51) 2. Review of 2024 Lodging Tax Funding Recommendations. – (Memorandum)
- (65) 3. Review of 2024 Fee Schedule Amendments. – (Memorandum)

### **ITEMS TENTATIVELY SCHEDULED FOR NOVEMBER 20, 2023 REGULAR CITY COUNCIL MEETING:**

- 1. Presentation of the 2024 Stormwater Outreach Calendar.
- 2. Approving the 2024 Human Services funding recommendations. – (Motion – Consent Agenda)
- 3. Approving the 2024 Lodging Tax funding recommendations. – (Motion – Consent Agenda)
- 4. Authorizing the award of a construction contract for the Hipkins Road project. – (Motion – Consent Agenda)

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

5. Authorizing the execution of an interlocal agreement with the Washington State Department of Transportation for the Olympic Region Traffic Management Center Communications services. – (Motion – Consent Agenda)
6. This is the date set for a public hearing for the 2023-2024 Mid-Biennial Budget Ordinance. – (Public Hearings and Appeals – Regular Agenda)
7. Adopting the 2024 Fee Schedule. – (Resolution – Regular Agenda)
8. Approving 2023 Zoning and Development Regulation Code Amendments. – (Ordinance – Regular Agenda)
9. Approving the Multifamily Tax Exemption code amendments. – (Ordinance – Regular Agenda)
10. Adopting the 2024 Property Tax Levy. – (Ordinance – Regular Agenda)
11. Tenzler Log Location Update. – (Reports by the City Manager)

#### **REPORTS BY THE CITY MANAGER**

#### **CITY COUNCIL COMMENTS**

#### **ADJOURNMENT**

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TO: Mayor and City Councilmembers  
FROM: Tho Kraus, Deputy City Manager  
THROUGH: John J. Caulfield, City Manager *John J. Caulfield*  
DATE: November 13, 2023  
SUBJECT: Review of the 2023/2024 Mid-Biennial Budget

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## 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 2022 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 as necessary.

## NEXT STEPS

- Public Hearing - November 20, 2023 Regular City Council Meeting
- Adoption – December 4, 2023 Regular City Council Meeting

## ITEMS FOR FUTURE CONSIDERATION

**Collective Bargaining Agreements.** The budget adjustment does not include potential financial impacts to 2024 for the AFSCME contract.

Group	Contract Period	Status
AFSCME	1/1/2022 – 12/31/2023	Expires 12/31/2023
Teamsters	1/1/2022 – 12/31/2025	Current
LPIG	1/1/2023 – 12/31/2027	Current
LPMG	1/1/2023 – 12/31/2025	Current

LPIG: Per the current LPIG collective bargaining agreements, effective January 1, 2024, the 2023 wage scale will increase by the Seattle-Tacoma-Bellevue CPU-U, June-June with a minimum of 2% and a maximum of 6%. The Seattle-Tacoma-Bellevue CPI-U, June-June is 4.6%.

LPMG: Per the current LPMG collective bargaining agreements, effective January 1, 2024, the 2023 wage scale will increase by the Seattle-Tacoma-Bellevue CPU-U, June-June with a minimum of 2% and a maximum of 6%. The Seattle-Tacoma-Bellevue CPI-U, June-June is 4.6%.

## PROPOSED BUDGET ADJUSTMENT SUMMARY

### Year 2023:

- Decreases beginning fund balance by \$1.49M, resulting in a revised estimate of \$63.13M;
- Increases revenues by \$8.86M, resulting in a revised estimate of \$129.94M;
- Increases expenditures by \$9.06, resulting in a revised estimate of \$164.15M; and
- Decreases ending fund balance by \$1.69M, resulting in a revised estimate of \$28.92M.

### Year 2024:

- Decrease beginning fund balance by \$1.69M, resulting in a revised estimate of \$28.92M;
- Increases revenues by \$1.75M, resulting in a revised estimate of \$88.21M;
- Increases expenditures by \$2.93M, resulting in a revised estimate of \$93.32M; and
- Decreases ending fund balance by \$2.86M, resulting in a revised estimate of \$23.81M.

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

Fund Group	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance		
	Current Budget	Prop Adj	Proposed Revised Budget	Current Budget	Prop Adj	Proposed Revised Budget	Current Budget	Prop Adj	Proposed Revised Budget	Current Budget	Prop Adj	Proposed Revised Budget
<b>Total Year 2023</b>	\$63.80	\$ (1.49)	\$ 63.13	\$110.65	\$ 8.86	\$ 129.94	\$143.84	\$ 9.06	\$ 164.15	\$ 30.61	\$ (1.69)	\$ 28.92
General	\$ 19.39	\$ 0.08	\$ 19.47	\$ 45.29	\$ 2.45	\$ 47.74	\$ 53.29	\$ 2.46	\$ 55.75	\$ 11.39	\$ 0.07	\$ 11.46
Special Revenue	\$ 4.98	\$ 0.05	\$ 5.86	\$ 8.56	\$ 3.32	\$ 22.30	\$ 10.40	\$ 3.24	\$ 24.89	\$ 3.14	\$ 0.13	\$ 3.27
Debt Service	\$ 1.37	\$ -	\$ 1.37	\$ 3.61	\$ (0.84)	\$ 2.77	\$ 3.39	\$ (0.84)	\$ 2.56	\$ 1.58	\$ -	\$ 1.58
Capital Projects	\$20.95	\$ 0.15	\$ 21.10	\$ 37.68	\$ 2.86	\$ 40.54	\$ 58.10	\$ 2.75	\$ 60.85	\$ 0.53	\$ 0.26	\$ 0.79
Enterprise	\$ 11.01	\$ (1.78)	\$ 9.23	\$ 4.73	\$ 0.42	\$ 5.15	\$ 7.44	\$ 0.76	\$ 8.20	\$ 8.30	\$ (2.12)	\$ 6.18
Internal Service	\$ 6.11	\$ -	\$ 6.11	\$ 10.78	\$ 0.65	\$ 11.43	\$ 11.21	\$ 0.69	\$ 11.90	\$ 5.68	\$ (0.04)	\$ 5.64
<b>Total Year 2024</b>	\$ 30.61	\$ (1.69)	\$ 28.92	\$86.46	\$ 1.75	\$ 88.21	\$ 90.39	\$ 2.93	\$ 93.32	\$26.68	\$ (2.86)	\$ 23.81
General	\$ 11.39	\$ 0.07	\$ 11.46	\$ 45.50	\$ 0.83	\$ 46.33	\$ 49.35	\$ 0.80	\$ 50.15	\$ 7.54	\$ 0.10	\$ 7.64
Special Revenue	\$ 3.14	\$ 0.13	\$ 3.27	\$ 6.61	\$ 0.14	\$ 6.75	\$ 6.52	\$ 0.31	\$ 6.83	\$ 3.23	\$ (0.04)	\$ 3.19
Debt Service	\$ 1.58	\$ -	\$ 1.58	\$ 3.61	\$ -	\$ 3.61	\$ 3.68	\$ -	\$ 3.68	\$ 1.51	\$ -	\$ 1.51
Capital Projects	\$ 0.53	\$ 0.26	\$ 0.79	\$ 16.58	\$ 0.08	\$ 16.66	\$ 17.00	\$ 0.08	\$ 17.08	\$ 0.11	\$ 0.26	\$ 0.37
Enterprise	\$ 8.30	\$ (2.12)	\$ 6.18	\$ 4.85	\$ -	\$ 4.85	\$ 4.83	\$ 0.17	\$ 5.00	\$ 8.32	\$ (2.29)	\$ 6.03
Internal Service	\$ 5.68	\$ (0.04)	\$ 5.64	\$ 9.31	\$ 0.70	\$ 10.01	\$ 9.02	\$ 1.56	\$ 10.57	\$ 5.97	\$ (0.89)	\$ 5.07

## 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.

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 proposed budget adjustment maintains General Fund ending fund balance reserves, Economic Development Opportunity Fund, and a balanced budget as follows:

<b>General Fund Ending Fund Balance</b>	<b>Proposed Revised Budget</b>	
	<b>2023</b>	<b>2024</b>
2% Contingency Reserves	\$ 935,444	\$ 940,526
5% Ending Fund Balance Reserves	2,338,609	2,351,315
5% Strategic Reserves	2,338,609	2,351,315
<b>Total 12% Ending Fund Balance Reserves</b>	<b>5,612,662</b>	<b>5,643,156</b>
+ Economic Development Opportunity Fund	2,000,000	2,000,000
+ Unreserves/Designated for 2023/2024 Budget	3,849,509	32
<b>Total Ending Fund Balance</b>	<b>\$ 11,462,171</b>	<b>\$ 7,643,188</b>

<b>General Fund Financial Summary</b>	<b>Proposed Revised Budget</b>	
	<b>2023</b>	<b>2024</b>
Operating Revenue	\$ 45,790,769	\$ 46,046,370
operating Expenditures	44,531,552	45,447,752
<b>Operating Income / (Loss)</b>	<b>1,259,217</b>	<b>598,618</b>
<b>As a % of Operating Expenditures</b>	<b>2.83%</b>	<b>1.32%</b>
Other Financing Sources	1,948,613	282,550
Other Financing Uses	11,217,624	4,700,152
<b>Beginning Fund Balance</b>	<b>\$ 19,471,966</b>	<b>\$ 11,462,172</b>
<b>Ending Fund Balance</b>	<b>\$ 11,462,172</b>	<b>\$ 7,643,188</b>

## 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 Changes:

- **Sales Tax.** Increase sales tax revenue estimate by \$368,000 in 2023 and \$377,000 in 2024, resulting in revised estimates of \$13,518,000 and \$13,973,000, respectively.
- **Interest Earnings.** Increase interest earnings revenue estimates by \$515,000 in 2023 and \$300,000 in 2024, resulting in revised estimates of \$577,400 and \$357,500, respectively.
- **Gambling Tax.** Reduce gambling tax revenue estimates by \$150,000 in 2023, resulting in revised estimates of \$3,760,000 in 2023 and \$3,910,200 in 2024 (unchanged).
- **Camera Enforcement.** Increase camera enforcement revenue estimates by \$150,000 in 2023 and 2024, resulting in revised annual estimates of \$950,000.

#### **AD – Washington State Office of Public Defense (OPD) Grant, New/1-Time Revenue Neutral**

Add \$68,000 in 2023 (\$34,000 for 2023 and \$34,000 for 2024). The funds are to be used only for the following purposes: reimbursement of training costs for public defense service providers; professional evaluation of attorney performance by a public defense expert; investigator and/or expert services; and social worker services to assist public defense attorneys. Funds may not be used for supplanting. Unspent balances from 2023 grant along with the full 2024 grant will be carried over into 2025.

#### **AD – Audit Costs, New/Ongoing**

Add \$6,000 in 2024 for a total annual budget of \$98,000. The legislature approved cost of living salary increases, as well as retention and vaccine payments, for all state employees. Employee salaries and benefits for the Washington State Auditor's Office comprise close to 90% of their operational cost. The 2024 rate for local government audits at \$139. The hourly rate for auditors in travel status is 75% of the hourly rate or \$104.

#### **AD – GASB Accounting Software, New/1-Time & Ongoing**

Add \$7,500 in 2023 for 1-time implementation of new accounting software and \$18,400 in 2024 for ongoing maintenance. The software will assist with implementing, tracking and reporting debt, lease and subscription-information technology arrangements for government end users under the recently issued statements by the Governmental Accounting Standards Board (GASB). The accounting change, particularly as it relates to GASB 96 subscription-information technology arrangements is considered one of the most complex changes since GASB 34. GASB is the independent, private-sector organization that establishes accounting and financial reporting standards for the U.S. state and local governments that following Generally Accepted Accounting Principles (GAAP). These standards are recognized as authoritative by state and local governments, state Boards of Accountancy, and the American Institute of CPA (AICPA). The costs will be accounted for in the Information Technology internal service fund with chargeback to the department.

#### **AD – New Financial Enterprise Resource Planning (ERP) System, New/1-Time & Ongoing**

Add \$450,000 in 1-time funds for systems conversion and project support and \$80,000 in ongoing maintenance costs in 2024. Support for the current system ends in early 2027. Systems implementation is expected to take approximately two years with completion no later than 12/31/2026. With technology moving to software as a service subscription, the annual maintenance and operations cost is expected to increase to \$151,000.

#### **AD – Puget Sound Regional Council Dues (PSRC), New/Ongoing**

Add \$2,000 in 2023 and \$2,000 in 2024 for total annual budgets of \$20,360. PSRC membership dues for cities and towns are calculated based on population and assessed property values in member jurisdictions. All other members' dues are based on a fee that was established upon joining. Key projects in 2024 will continue the development of the Regional Safety Plan, Regional Climate Action Plan and Equity Pilot Program for PSRC transportation funding. PSRC will continue to build the comprehensive library of housing data and resources to help local jurisdictions improve housing availability and affordability, in addition to the planning resources they have put out to help with local comprehensive plan amendment.

#### **AD (City-Wide) – Suspend 2024 Fleet & Equipment Reserves Collection, New/Ongoing**

Suspend fleet and equipment replacement reserves collection in 2024 totaling \$852,807 in (\$833,348 General Fund impact and \$19,459 SWM Fund). This suspension may be lifted, pending year-end 2023 results and evaluation as part of the 2024 carryforward budget adjustment.

#### **AD (City-Wide) – Washington Cities Insurance Authority (WCIA) Assessment Increase, New/Ongoing**

Add \$775,272 in 2024 for the preliminary risk assessment, resulting in a revised estimate of \$2,795,948. The current risk environment is one of the most challenging since WCIA's inception. Uncertainty about future risks and significant unrealized investment losses have resulted in a negative net position at year-end 2022. WCIA must secure funding today to be there for their members tomorrow. Considering the current financial needs and to stabilize and prevent any further reduction in WCIA's undersigned reserves, the Executive Committee unanimously approved an overall rate increase of 25% for 2024; individual member rates will then vary plus or minus 15% based on their loss claims.

The civil litigation environment is bad and getting worse, resulting in increasing loss costs across the insurance industry. Legislative and judicial outcomes are driving an increased frequency of very large jury awards and settlements. Recently the WA State Supreme Court decided that a verdict against the state of \$98.5 million was appropriate for the wrongful death of two children. Spokane Jury Awarded over \$19 million to a deputy for a Defamation claim against the elected Sheriff; A Thurston County Jury awarded \$5.5 million against a transit agency for a minor vehicle accident involving two cars. All of these verdicts are funded utilizing taxpayer dollars. Additionally, the erosion of defenses and immunities once afforded to public entities have meant claims once dismissed are now costing millions of dollars. A court decision that further eroded the recreational immunity statute resulted in a county paying \$10 million on a claim that a few short years ago would have been dismissed outright.

Additionally, economic inflation is introducing more volatility and uncertainty into claim values. The pandemic created a backlog of legal cases and when they were finally able to be resolved, the claim costs were much worse than if they had been settled just a few years earlier. A recent study by Lexus/Nexus found that nationwide automobile claim severity has increased 35% since 2019. The environment is also affecting WCIA's reinsurers who have been significantly raising their rates for the past several years.

#### **CC – Independent Salary Commission Decision, New/Ongoing**

Add \$11,605 in 2023 and \$11,605 in 2024 to implement the Independent Salary Commission (ISC) decision. The Lakewood City Council established by Ordinance #605 the ISC to provide an independent authority to set compensation for elected officials and separate officials from the compensation the decision. The ordinance requires the ISC to convene and determine salaries paid to the Mayor and City Council within 45 days of confirmation by the City Council (with extensions available, if necessary). The 2023 ISC members were confirmed on July 17<sup>th</sup>, August 31<sup>st</sup> as the initial 45-day timeframe. The July 25, 2023 meeting of the ISC was subject to the Open Public Meetings Act and provided an opportunity for citizens of the City to comment on the salaries of the Mayor and City Council. After thorough, thoughtful discussion and appropriate deliberation, the ISC approved the following salaries effective July 16, 2023:

- Councilmember \$1,625/month (currently \$1,400/month)
- Deputy Mayor \$1,740/month (currently \$1,500/month)
- Mayor \$1,855/month (currently \$1,600/month)



#### **CD – Western State Hospital Contracted Plan Review, New/1-Time Revenue Neutral**

Add \$200,000 in 2023 for plan review contract for Western State Hospital. The Washington State Legislature provided \$884M to upgrade the hospital campus and thus address behavioral health needs across the state. The City will be required to provide plan review services; however, for a project of this magnitude, outside plan review services are proposed. The City is waiting on DSHS to provide information from which to prepare and RFP. The request for additional information has not been forthcoming. At this time, it is difficult to determine a good estimate due to lack of information. The current request is \$200,000. Unspent funds will be carried over into 2024. Since this is a 10-year project, additional contracted services may be needed beyond 2024. Cost of contracted services are reimbursed through the collection of plan review fees at the time a building permit application is submitted to the City.

#### **CD – General Contracted Plan Review, New/1-Time Revenue Neutral**

Add \$50,000 in 2023 and \$50,000 in 2024 for plan review contract for projects other than Western State Hospital. This contract will provide for commercial plan review on an as needed basis as determined by the Building Official. The amount will vary from project-to-project and year-to-year. The use of a consultant contract is based on staff availability and the complexity of the building plans. Cost of contracted services are reimbursed through the collection of plan review fees at the time a building permit application is submitted to the City.

#### **CD – Downtown Subarea Plan Contracted Plan Review, New/1-Time**

Add \$11,500 in 2023 for contracted services to review the Lakewood Downtown Subarea Plan. The City adopted the Lakewood Downtown Subarea Plan in 2018 and the Lakewood Station District Subarea Plan in 2021, with provisions to monitor and review the plans every two years. The Downtown Subarea Plan review coincides with The City's preparation of a Comprehensive Plan periodic review in 2024, whereas until amended the Station District Subarea Plan review is due in 2023. An amendment to review the Station Subarea Plan is anticipated to coincide with the Downtown Subarea District Review in 2024 and thereafter both would be reviewed every 5 years with either the Comprehensive Plan progress report or periodic update in 10 years. As part of the review, the consultant (BERK Consulting, contract approved August 1, 2023) will review the implementation status of policies, strategies, and infrastructure investments, as well as development activity in the subareas. Based on the initial review provide, the City may request further assistance to complete the subarea plan updates, should updates be appropriate. Potential funding source is Washington State Department of Commerce 2023 grant, however; the current proposed budget adjustments reflects costs to the General Fund and will not be spent if the grant materializes.

#### **CD – Tax Increment Financing Strategy, New/1-Time**

Add \$50,000 in 2024 for consultant services to conduct a Tax Increment Financing (TIF) analysis and to provide an implementation plan within the Downtown Subarea. The Downtown Planned Action Ordinance, adopted October 2018, requires upwards of \$30 million in infrastructure improvements plus a Downtown park. The area is a Regional Center, as designated by Puget Sound Regional Council, calling for a significant increase in commercial and residential development. The following thresholds of new land uses are contemplated by the Downtown Planned Action: By 2035, to support 2,257 net residential units, and to support 7,369 net jobs. At the time of subarea adoption there were 419 dwelling units, and approximately 5,000 jobs. The TIF for Jobs bill was signed by Governor Jay Inslee in May of 2021. TIF is a powerful public-private partnership tool that allows local governments to encourage private development in targeted areas by financing public infrastructure and improvements with additional property taxes from increased property values resulting from that public investment and the ensuing, related private investment. A local government may create increment areas and bond against future increases in taxes anticipated due to new development. An established TIF increment area will help the City of Lakewood to fund infrastructure within the Downtown. TIF increment areas require highly technical analysis, carefully planned implementation, and collaboration with private development in order to be successful. Timing is critical in creating increment areas where we know development will occur. Note, the City Council previously approved \$58,500 for 2023 as part of the previous carry forward budget adjustment.



#### **CD – Department of Commerce Grant for Climate Change, New/1-Time Revenue Neutral**

Add \$50,000 in 2023 for Department of Commerce Early Implementation Climate Planning Grant. The purpose is for identification and launch of implementation measures that reduce per capita GHG emissions, reduce per capita VMT, or increase resilience in the City of Lakewood that are informed by public engagement.

#### **CD – Department of Commerce Grant for Periodic Review, New/1-Time Revenue Neutral**

Add \$87,500 in 2023 for Department of Commerce Grant for GMA periodic update. Grant funds are for assisting the City with planning work for the completion of the Growth Management Act (GMA) requirement to review and revise the comprehensive plan and develop regulations under RCW 36.70A.130(5).

#### **CD – Department of Commerce Grant for Middle Housing, New/1-Time Revenue Neutral**

Add \$150,000 in 2023 for Department of Commerce Grant as it relates to the 2024 periodic update to the comprehensive plan related to housing. \$100,000 is provided to the City and \$10,000 is for the City to subcontract with community-based organizations from the Middle Housing Grant Program. The 2022 Legislature created this grant program to support the adoption of middle housing types in the Puget Sound region, along with conducting a racial equity analysis and establishing anti-displacement policies. This funding will support these required components of the update to the housing element. The grant is administered by the Washington Department of Commerce, Growth Management Services Unit.

#### **CD – Panattoni Tree Mitigation, New/1-Time Revenue Neutral**

Add \$417,600 for tree mitigation regarding a Mitigated Determination of Non-Significance for Pannattoni property located at 4805 123<sup>rd</sup> St. SW. This is an industrial warehouse project located in the Springbrook neighborhood. The City is also evaluating how the funds could be spent, including moving forward with the urban forestry program, and the planting of trees in neighborhoods that lack adequate tree canopies, all which would be subject to City Council consideration and approval.

#### **CD – Short-Term Rentals Software, New/1-Time & Ongoing**

Add \$5,000 for 1-time setup costs in 2023 and \$6,000 for ongoing annual administration fee beginning in 2024 for short-term rental software. Currently, the City has within its boundaries 146 unregulated short-term rentals. More such units are anticipated with the additional construction of accessory dwelling units (ADUs), and higher density housing being required by Washington State. From time-to-time, the City receives complaints about ADUs being used as party houses and impacting residential neighborhoods. The cost of the program could be offset by increasing the rental housing safety program (RHSP) fees. However, the current proposed budget adjustment reflects costs to the General Fund. The costs will be accounted for in the Information Technology internal service fund with chargeback to the department.

#### **CD – Rental Housing Safety Program Software, New/Ongoing**

Add \$41,000 in 2023 and \$41,000 in 2024 for cloud-based software subscription services for RHSP. The cost of the program could be offset with RHSP fees; however, RHSP revenue has not covered the cost of current operations, therefore it is expected that General Fund will incur the costs. The costs will be accounted for in the Information Technology internal service fund with chargeback to the department.

#### **CM – National Community Survey (NCS), New/1-Time**

Add \$15,000 for NCS Survey for a total survey cost of \$35,000. The additional funds will double the sample size and account for increased survey cost.

#### **CM – Government Alliance on Race and Equity (GARE) Membership, New/Ongoing**

Add \$1,000 in each year of 2023 and 2024 in support of the City's Diversity, Equity and Inclusion (DEI) efforts. GARE is a national network of governments working to achieve racial equity and advance opportunities for all. GARE membership provides access to tools and resources, events and training, and other information in support of the City's DEI efforts, increase our awareness of issues and opportunities as we work to achieve the City's DEI strategies.

### **CM – Communications Professional Development, New/Ongoing**

Add \$2,950 in 2024 to allow for two employees to attend professional communications conference - one person in the spring, and one person in the fall. Conferences include:

- Government Social Media Conference (GSMCON) spring 2024. This is the largest social media conference in the United States for government agencies with a focus on strategic use of social media in government.
- City-County Communications & Marketing Association (3CMA) conference fall 2024. This is the nation's premiere network of local government communicators. Each year it holds an annual conference to bring Communications professionals together to learn best management practices in the industry.

Attending communications-focused conferences will provide valuable insights for our team, allow us to stay up on best management practices in social media and overall government communications, and provide access to valuable resources and tools to help with our day-to-day duties of executing the city's communications strategy.

### **LG - Opioid Abatement Funds, New/Revenue Neutral**

Add \$43,120 for the third distribution. According to the most recent estimates provided in Opioid portal, the City is scheduled to receive a total of \$1,067,830 over the course of 18 years. The specific uses of the fund is currently under review. The first two distributions totaling \$84,168 was received in 2022. Note from portal: The calculations are the amounts that the indicated State(s) and/or Subdivision(s) would receive pursuant to the Settlement Agreements if all the relevant facts and circumstances were to remain unchanged. Be advised, however, that the relevant facts and circumstances, including but not limited to current levels of Stat and Subdivision participation, are subject to change and thus, there are no guarantees regarding the amounts or timing of any future payment(s). The amounts and timing of any future payments will be governed by the terms of the Settlers Agreements. Payment timing and amounts are subject to change and may be affected by, among other things, increased participation in a State, or State's eligibility for Incentive Payment D, and suspensions or offsets related to Later Litigating Subdivisions. Payment timing and amounts may also be affected by the Pre-Payment Option and/or Significant Financial Constraint provisions of the Distributor Settlement Agreement. Also, note, these calculations do not take into account any Settlement Fund Administrator costs and fees that exceed the available interest accrued in the Settlement Fund.

### **LG – Public Records Settlement, New/1-Time**

Add \$45,000 in 2023 for the settlement and release in a case regarding request for public records. The subject matter generally favors requestors and even when the penalty awarded is small the attendant attorney fees awarded to the prevailing party can result in a significant total. Awards in public records cases are not covered by insurance. The City prevailed in Superior Court but that decision was overturned on appeal and the matter is now at the Supreme Court. The settlement resolves the case expediently and with certainty. This item was previously approved by the City Council on January 3, 2022.

### **MC – Municipal Court Contracts, Revenue/Ongoing**

Add \$178,091 in municipal court contract revenue based on 2022 true-up. The revised estimates are \$169,551 for City of DuPont and \$213,840 for Town of Steilacoom. The new expiration date of the current term is now December 31, 2025 for City of DuPont and Town Steilacoom. For Steilacoom, beginning December 31, 2025, the contract will automatically renew every four (4) years unless terminated.

### **MC – Therapeutic Court Grant, New/1-Time Revenue Neutral**

Add \$187,115 in revenues and expenditures for grant received from Washington State Administrative Office of the Courts for Lakewood Municipal Court to establish a Therapeutic Court to serve Lakewood, DuPont and Steilacoom, similar to the Veterans Treatment Court. The grant, which is for one year, July 1, 2023 through June 30 2024 will reimburse the City for costs related to Therapeutic Court. Funds will be used for the following: \$150,000 for personnel salaries and benefits (coordinator, case manager, peer support, prosecution, defense, judicial); \$3,065 for staff equipment; \$24,000 for training; \$4,125 for treatment services; and \$5,925 for recovery supports. The amounts between cost categories may vary. Funds cannot be used for: replacing or supplementing the salary of current employees of the Court (must take on additional work or be a new employee to be eligible for funding); program incentives that constitute a gift or reward; and items and activities outside the cost categories listed in the Court's contract.

**PD – Clean Air Assessment, New/Ongoing**

Add \$3,000 in 2024 for the 2024 Clean Air Assessment, bringing the total budget to \$46,197. The Agency's Board of Directors approved the 2024 supplemental income per capita rate of 93 cents, a six-cent increase from the prior year. This increase will help to offset the recent inflationary (7.5-7.9%) impacts on the agency's expenses. Each jurisdiction's portion of the supplemental income is based on a formula using the jurisdiction's population as and assessed valuation of taxable property, as defined by the Washington State Clean Air Act (RCW 70A.15.1600).

**PD – Employee Settlements, New/1-Time**

Add \$299,886 in 2023 for two employee settlement pay dating back to 2020.

**PD – Retiree Cash/Out Pay, New/1-Time**

Add \$184,312 in 2023 for year-to-date retirees cash/out pay for seven employees upon termination of employment. These termination pays historically have been absorbed within each department's budget, however, the department's budget is not sufficient given the substantial amounts and position vacancy savings used for overtime pay.

**PD – Recruitment Supplies, New/1-Time**

Add \$25,000 in 2023 for the purchase of recruitment materials, advertisement fees, LPD logoed giveaways at recruiting events as well as travel and training associated with recruitment events and efforts.

**PD – Firearms Training Ammunition, New/1-Time**

Add \$82,000 in 2023 for firearms training ammunition. Due to cost increases and supply chain issues over the last three years, the department's ammunition supply has greatly diminished. The budgeted amount for each case of ammunition is for a price point of \$150. Currently, the cost of a case of ammunition is \$230, a 53% increase.

**PD – Special Response Teams Ammunition, Continuation/1-Time**

Add \$5,970 in 2023 for ammunition purchased in 2022 and received in 2023. Ammunition deliveries are commonly facing significant delays, and sometimes approaching or exceeding 12 months.

**PD – Special Response Teams Clothing, Continuation/1-Time**

Add \$1,630 in 2023 for clothing purchased in 2022 and received in 2023 due to production delays.

**PD – South Sound 911 CodeRED Reimbursement, New/1-Time**

Add \$10,682 reimbursement for the City's CodeRED (Alert & Warning System) expenditure in 2023. SS911 also reimbursed the City for 2022. Cities and towns (Tacoma, Lakewood, Puyallup, University Place, Bonney Lake, Sumner, Orting, Buckley, Steilacoom, Carbonado, and Wilkeson) are pushing towards making this a regular budget item for SS911 and possibly have them create one big account that they can also use. Currently each City has its own account costing a total of \$66,991.

**PD – South Sound 911, New/Ongoing**

Add \$49,380 in 2024, increasing the total budget from \$1,917,390 to \$1,966,770.

**PD – City of Tacoma Radio Fees, New/Ongoing**

Add \$5,000 in each year of 2023 and 2024, increasing the total budget from \$147,000 to \$152,000.

**PD – Nisqually Jail Services, New/1-Time**

Add \$173,485 in 2023 due to increase in Nisqually jail rates effective July 2022. The budget adjustment covers payment made in 2023 for July 2022 through December 2022. The daily rate increased from \$65.00 to \$130.00 on July 1, 2022 and increases 5% every January 1 (2023 rate is \$136.50) and hospital security rate of \$48.50/hour was added. Booking fees remain at \$20.00 and City continues to pay major medical costs.

#### **PD – Flock Safety Falcon Vehicle Fingerprint Technology, New/1-Time & Ongoing**

Add \$125,500 for year 1 costs for 36 cameras in 2023 and \$108,000 beginning in 2024 for ongoing annual costs for Flock Safety Falcon vehicle fingerprint technology. With the evolving advancement of technology, Automated License Plate Readers (ALPRs) have become a modern-day investigatory tool for numerous law enforcement agencies. ALPR technology has become an industry standard that has proven to be an effective and efficient resource for law enforcement to detect, solve, prevent, and deter crime in a focused and unbiased manner. ALPR systems function to capture a vehicle's license plate automatically, then compare the captured license plate number to one or more databases of vehicles of interest to law enforcement. The automated capture, analysis, and comparison of vehicle license plates typically occur within seconds and alerts officers almost immediately when a vehicle of interest is identified. These fixed cameras only capture and read license plates that travel on public roadways and do not identify any individual or access anyone's personal information through their analysis of license plate characters. The implementation of an ALPR program will provide the Lakewood Police Department (LPD) with the ability to enhance its investigative efforts in the following ways: locate stolen vehicles entering and exiting the City; locate vehicles wanted in connection with criminal activity; and provide LPD with investigative leads into crimes committed within the City. This item was previously approved by the City Council on July 24, 2023. The costs will be accounted for in the Information Technology internal service fund with chargeback to the department.

#### **PD – Axon Automated License Plate Reader & Live Stream Capabilities, New/Ongoing**

Add \$74,528 in 2023 and \$74,528 in 2024 for the purchase of Axon Automated License Plate Reader (ALPR) and live stream capabilities to existing Axon Fleet 3 systems. Adding ALPR would be another step in closing the existing gap in the effort to locate, recover and hopefully have charges filed against those involved in stealing and/or the possession of a stolen car. This will assist in the investigation of those criminals who steal cars and use them in the commission of violent crimes. Live streaming allows supervisory and command personnel to log in and see in real time exactly what the Fleet 3 system is seeing, anytime an in-car video system is reporting. The total contract cost is \$372,639 spread over a 5-year period. The costs will be accounted for in the Information Technology internal service fund with chargeback to the department.

#### **PD – Axon Body Camera Interview Room, New/1-Time**

Add \$30,000 in 2023 electrical and network wiring, and cameras and other accessories that was not identified in the department's original estimates. The costs will be accounted for in the Information Technology internal service fund with chargeback to the department.

#### **PD – Power Field Training Officer (FTO) Software, New/1-Time & Ongoing**

Add \$6,950 (\$2,450 1-time + \$4,500 ongoing in 2023 and 2024) for the purchase of Power FTO. This program will centralize all required forms, track and log access to the student officer profile, fulfill retention requirements, eliminate the need for numerous email exchanges regarding the forms and provide many other benefits to the PTO program. The amount requested will cover the first year's annual subscription cost of \$4,500 as well as the initial \$2,450 which covers setup, customization and "train-the-trainer" training for administrative users. The costs will be accounted for in the Information Technology internal service fund with chargeback to the department.

#### **PD – EDR Toolkit with Software, New/1-Time**

Add \$3,440 in 2023 for the purchase of a collision diagramming and simulating tools. The total cost is \$10,200 with costs to be split between the participating MCRT agencies, the City's portion is reduced to \$3,440. There are no subscription or additional costs required. This will enable the Traffic Reconstructionists to access the black boxes for Hyundai's and Kia's (previously impossible for the department) in case of accidents/accidents resulting in death. The costs will be accounted for in the Information Technology internal service fund with chargeback to the department.

#### **PD – Replace Vehicle #40351 (2015 Ford Expedition), New/1-Time**

Add \$40,000 in 2023 for the purchase a mid-sized truck with extended/crew cab, canopy and to upfit it with minimal emergency lighting package. The training officer often assists with moving training equipment to/from different training venues, purchasing and transporting supplies and transporting new hires/student officers to different venues for training. The current vehicle does not aid, and often hinders,

in completing these tasks. The costs will be accounted for in the Fleet and Equipment internal service fund, funded by replacement reserves.

#### **PD – Replace Totaled Vehicle #40391, New/1-Time Revenue Neutral**

Add \$80,000 for the replacement of patrol car (2023 Ford Explorer) and upfitting with emergency equipment and patrol equipment, funded by insurance proceeds. -sized truck with extended/crew cab, canopy and to upfit it with minimal emergency lighting package. The officer was struck head-on by a drunk driver, ending in his patrol car being deemed a total loss. The costs will be accounted for in the Fleet and Equipment internal service fund, funded by insurance proceeds.

#### **PD – Replace Totaled Vehicle #40471, New/1-Time Revenue Neutral**

Add \$80,000 in revenues and expenditures for replacement of police vehicle #40471 (2016 Ford Interceptor) that was involved in a collision and declared a total loss. The revenue is a transfer in of insurance proceeds received and accounted for in the Risk Management Fund.

#### **PD – Replace 2017 Ford Interceptor #40711, Continuation/1-Time Revenue Neutral**

Add an additional \$17,531 in revenues and expenditures for replacement of police vehicle #40711 that was involved in a collision and declared a total loss. Insurance paid was more than expected. The revenue is a transfer in of insurance proceeds received and accounted for in the Risk Management Fund.

#### **PK – Donations/Sponsorships, New/1-Time**

Add \$42,150 in revenues and expenditures in 2023 funded by donations and sponsorships as follows:

- Twin Star \$8,000 (\$3,000 SummerFEST/ \$1,000 Youth Summit/\$2,000 Fiesta/\$2,000 MLK)
- Virginia Mason \$18,500 (\$3,500 Yoga/\$7,500 SummerFEST/\$7,500 Farmers Market)
- Sister Cities \$2,650 (SummerFEST)
- WSECU \$5,500 (\$2,500 Truck & Tractor Day/\$3,000 Farmers Market)
- Harborstone \$2,500 (Truck & Tractor Day)
- Amazon \$5,000 (Summer Concert Series)

#### **PK – CHOICE Grant, New Grant/1-Time**

Add program expenditures of \$130,000 funded by grant revenue from the Washington State Health Care Authority (HCA) CHOICE. The City has been the fiscal agent for the Lakewood's CHOICE program since July 1, 2019. It is a behavioral health initiative that serves parents and youth directly with various programs and curricula in partnership with the school district and local nonprofit organizations. This initiative does high impact work and is a great partner in Lakewood. The amendment is to add \$130,000 of new money and extend the duration of the contract through 6/30/2024. 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.

#### **PW – Transportation CIP General Fund, New/1-Time**

- 302.0156 Angle Lane/Elwood Sidewalks and Pedestrian Pathway Project  
Reduce General Fund Support by \$329,500 in 2023 and replace with Transportation CIP Interest.  
Add General Fund Support of \$254,619 in 2023 due to increased project scope.
- 302.0144 146<sup>th</sup> St SW: Murray Road SW to Woodbrook Drive SW  
Add General Fund support of \$40,584. The project shortfall is due to ineligible reimbursements submitted to Port of Tacoma.
- 302.0005 Chip Seal Program – Local Access Roads  
Eliminate General Fund support of \$75,532 in 2023 and \$39,048 in 2024.  
Replace with \$20 Transportation Vehicle License Fee source.
- 302.0004 Minor Capital & Major Maintenance  
Eliminate General Fund support of \$34,736 in 2024.  
Replace with \$20 Transportation Vehicle License Fee source.



### **Fund 101 Streets O&M**

Increase General Fund subsidy by \$23,974 in 2024 due to increase in WCIA assessment increase of \$68,976 offset by elimination of 2024 fleet and equipment replacement reserve charges of \$45,002. See General Fund for additional details.

### **Fund 103 Transportation Benefit District**

- Eliminate \$211,000 transfer to debt service fund by \$211,000 in 2023 due to issuing debt in 2024.
- Replace Transportation CIP General Fund support to eligible Transportation Benefit District projects as follows:
  - 302.0004 Minor CIP & Major Maintenance: \$34,736 in 2024.
  - 302.0005 Chip Seal Program – Local Access Roads: \$75,532 in 2023 and \$39,048 in 2024.

### **Fund 104 Lodging Tax**

#### **2024 LTAC Grant Allocation, 1-Time/Revenue Neutral**

Eliminate 2024 estimated grant awards allocation of \$1,125,000 and replace with LTAC recommendation totaling \$1,126,800 (pending November 20, 2023 City Council approval):

- \$10,000 Grave Concerns
- \$15,000 Historic Fort Steilacoom
- \$15,000 Asia Pacific Cultural Center
- \$115,000 Travel Tacoma-Mount Rainier Tourism & Sports Commission
- \$200,000 Lakewold Gardens
- \$6,500 Lakes Cross Country Booster Club
- \$112,000 Lakewood Chamber of Commerce
- \$39,500 Lakewood Historical Society
- \$35,000 Lakewood Playhouse
- \$23,950 Lakewood Sister Cities Association
- \$35,000 City of Lakewood Gimhae Delegation Visit
- \$75,000 City of Lakewood Marketing Promotion
- \$193,000 City of Lakewood SummerFEST
- \$78,000 City of Lakewood Farmers Market
- \$30,000 City of Lakewood Pavilion Concert Series
- \$15,000 City of Lakewood Saturday Street Festival
- \$27,000 City of Lakewood Fiesta de la Familia
- \$101,850 Clover Park Technical College McGavick Center

Note:

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 1<sup>st</sup> quarter 2025. Additional information can be found at the end of this report.

#### **GASB Statement 87 McGavick Center Lease, 1-Time/Revenue Neutral**

Add \$281,245 and \$213,567 in revenues (lease revenue) and expenditures (capital outlay) in 2023 and 2024, respectively. The net effect is \$0. This entry is required under Governmental Accounting Standards Board (GASB) Statement 87 Leases. Per GASB, this statement will increase the usefulness of government's financial statements by requiring reporting of certain lease liabilities that currently are not reported. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model. This statement will enhance the decision-usefulness of the information provided to financial statement users by requiring notes to financial statements related to the timing, significance, and purpose of a government's leasing arrangements.

### **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.

#### **Drug Enforcement Administration Asset Forfeiture Sharing, Continuation/1-Time**

Add \$7,039 in revenues and expenditures in 2023 funded by asset forfeiture sharing in accordance with the Tacoma Regional Task Force (TRTF) me. The \$7,039 represents year-to-date revenues and expenditures through September 30.

#### **Organized Crime Drug Enforcement Task Forces (OCDETF), Grant/1-Time**

Add \$20,000 in revenues and expenditures funded by the U.S. Department of Justice organized Crime Drug Enforcement Task Force for the Pacific Region with a period of performance of 05/01/2023-09/30/23. This grant reimburses overtime hours worked by detectives and investigators with the Special Operations Unit as they assist with surveillance, and other duties as requested by the Task Force Officer or the Drug Enforcement Administration Supervisor. This program is a multi-agency initiative that targets major drug trafficking and money laundering organizations in the United States. The initiatives have been awarded as follows:

**The High Mileage Initiative (\$10,000)** - This initiative focuses on dismantling drug trafficking organizations that distribute large quantities of drugs across the United States. The program targets drug traffickers who use vehicles to transport drugs across the country, hence the name "High Mileage".

**The Family Knots initiative (\$10,000)** – This initiative combats drug trafficking organizations that use family members to facilitate their illegal activities. The initiative aims to identify and dismantle these organizations by targeting their leadership, financial infrastructure, and communication networks.

#### **City of Kent Wireless Network Forensic Server Use, New/1-Time**

Add \$10,000 in 2023 for the purchase of software. The City of Kent currently contracts with Gladiator Forensics, LLC ("Gladiator") for wireless network forensics that enable the Kent Police Department to collect and/or comprehensively analyze wireless data in direct support of criminal investigations and missing persons cases. The contract with Gladiator would provide for similar services without incurring the costs associated with installation of a dedicated server for use of the system. The Police Department has already used a trial program from Gladiator under this proposed configuration and benefited greatly in recent criminal investigations and apprehensions. The fiscal impact is minimal to the City of Lakewood. The City would purchase parallel software from Gladiator with funds already budgeted for this application. The total cost of less than \$10,000 would be covered by seizure funds. Through this partnership, the City is using the already in place server infrastructure provided by City of Kent. To create that same type of system today would cost the City \$200,000 to create and maintain. Through Gladiator, the City can use its current servers to keep the data completely separate from the main server but utilize the system to run the software as if the City were hosting it. This item was previously approved by the City Council on July 17, 2023.

#### **Replace Seizure Vehicles, New/1-Time**

Add \$62,823 for the replacement of two special operations funded by proceeds of \$42,000 from the sale of four seizure vehicles and seizure revenue. The vehicles to be sold are: #41750/2013 Ford Explorer; #41741 2016 Lincoln MKZ; #41521 2013 Nissan Frontier; and #41680 2011 Hyundai Santa Fe.

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

Add \$86,273 in unallocated revenues equal to year-to-date September 2023 seizure forfeiture settlements and \$86,273 for eligible expenditures. Note, \$20,823 is proposed to be used for the replacement of two special operations vehicles and \$10,000 is proposed to be used for Wireless Network Forensic Server use, leaving \$86,273 available for other eligible purchases.



## **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, New/1-Time**

Add \$29,214 in 2023 for eligible federal seizure related activity funded by Department of Justice Seizure Funds received through Q3 2023.

## **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%).

### **2022 HOME Funds, Continuation/1-Time**

Add \$483,813 for Affordable Housing & Program Administration. This program is responsible for ensuring that all federal, state, and local regulations, laws, and requirements are met prior to the written commitment and/or disbursement of any HOME funds for households whose gross annual income is at or below eighty percent (80%) of median under income guidelines established annually by HUD for the Tacoma-Lakewood area.

## **Fund 192 South Sound Military Communities Partnership**

### **Tactical Tailor Lease Amendment, New/Ongoing**

Reduce lease revenue by \$56,000 in 2023 and \$96,000 in 2024. The amendment reduces the monthly lease payment from \$18,000 per month to \$10,000 per month beginning in July 2023 through December 2025, a period of 2.5 years that results in a lease reduction of \$240,000. In addition, the term of the lease would be reduced by one year from December 2026 to December 2025 coupled with a specific timeline

for Tactical Tailor to undertake that results in them locating new property to locate to, and returning the property back to City by the end of 2025. The benefit to the City is guaranteed lease payment for 2.5 years since the current lease allows the tenant to terminate at any time. These lease payments were designated first to repay the City's interfund loan that was needed to fully finance the acquisition of the property in January 2022. This change in lease payments still results in that occurring, though instead of 2024, it would occur in 2025. This item was previously approved by the City Council on July 3, 2023.

#### **Amazon Donation, 1-Time/Donation**

Add \$8,000 in 2023 for Amazon donation in support of SSMCP events, which would be used towards the May and November 2023 Elected Officials Council. This item was previously approved by the City Council on July 17, 2023.

#### **JBLM Growth Implementation 2023 Grant, 1-Time/Revenue Neutral**

Add \$698,850 in revenues and expenditures in 2024 funded the Office of Local Defense Community Cooperation (OLDCC) for the purpose of carrying out recommendations of the Joint Base Lewis McChord (JBLM) Joint Land Use Study implementation. The grant period is February 1, 2023 through July 31, 2024 and requires non-federal match of \$77,670 which has been identified as staff travel & training and personnel costs within the existing SSMCP budget. The deliverables are scheduled for 7/31/2024 and include the following:

- Housing Study 2.0 Final Report. Detailed report of the housing status and needs in the South Sound region (Pierce and Thurston counties).
- Installation Resilience Report. Detailed report of the community-based resilience assessment (climate change), including identified concerns and recommendations for improvement.
- Military Spouse Employment Report. Detailed report on military spousal employment in the State of Washington, including barriers to enter the workforce and recommendations for improvement.
- Performance Measures Report. A performance measures report will be included along with the final report to include: 1) Outcomes from engagement with the military installation and the number of interactions that occurred; 2) A summary of deliverables from the project and their benefits for reducing impairments to the local mission or improvements to the resilience of the installation; and, 3) a summary of actions from the project that will be or have been carried out regardless of whether Federal funds are supporting it.

#### **North Clear Zone Property Purchase Department of Commerce Grant, 1-Time/Revenue Neutral**

Add \$900,000 in grant funds from the Defense Community Compatibility Account (DCCA) grant program for the JBLM McChord North Clear Zone project. The 2023 Legislature created this grant program to facilitate the compatibility between military installations and neighboring communities. Funding comes from DCCA, Growth Management Services, Washington State Department of Commerce Capital Budget. Project costs may begin on July 1, 2023.

#### **Fund 195 Public Safety Grants**

##### **Washington Auto Theft Prevention Authority (WAPTA), Continuation/1-Time Revenue Neutral**

Add \$706,037 in revenues and expenditures for grant received from the Washington Auto Theft Task Prevention Authority. This funding through the City of Federal Way serving as fiscal agent, provides for the 2.0 FTE assigned to the Auto Crimes Enforcement Task Force Investigators and related equipment and supplies. There is no local match required. The mission of the WAPTA is to prevent and reduce motor thefts in the State. The Grant period is from 7/1/23 to 6/30/25.

##### **US DOJ Justice Assistance Grant – Real Time Crime Center, Grant/1-Time Revenue Neutral**

Add \$47,051 for revenues and expenditure for this grant received from the Department of Justice. The Real Time Crime Center System provides police with rapid intelligence and instant information to help identify emerging crime patterns. This FY 2021 award has a program period from 10/1/22 to 9/30/26.

##### **WTSC – Pierce County Regional Phlebotomy, Grant/1-Time Revenue Neutral**

Add \$2,960 in grant revenue and expenditures for the remaining grant balance. This grant provides funding for the Pierce County Regional Phlebotomy 2022 Traffic Safety Grant Project. The program is

aimed at training 20 law enforcement officers within Pierce County Region 5 to receive training to become licensed Washington State Phlebotomists. The funding provides wages for police officer regular time to attend classes, tuition, fees, books, physician oversight, supplies and recertification fees. The grant period is from March 25, 2022 through June 30, 2023.

#### **Patrick Leahy Bulletproof Vest Partnership, Grant/1-Time Revenue Neutral**

Add \$25,934 for revenues and expenditures. \$13,934 for the grant period through 08/31/2024 and \$12,000 for the grant period through 08/31/2025. This grant was received from the Department of Justice. The Patrick Leahy Bulletproof Vest Partnership (BVP) program may be used for National Institute of Justice (NIJ) compliant armored vests. The federal portion of the costs for body armor vests purchased under the BVP Program may not exceed 50 percent.

### **Fund 301 Parks Capital**

#### **Edgewater Park**

Add \$152,512 in 2023 for design services funded by Parks CIP interest earnings. Edgewater Park is a relatively undeveloped 1 acre linear park on the shore of Lake Steilacoom and has the only public boat launch on the lake. The site is considered a neighborhood park and should be designed for easy access as well as supporting unstructured, spontaneous activities including active and passive recreation. In 2004 the City worked with the Department of Fish and Wildlife to replace the aging boat launch at Edgewater Park. The City did not survey the area or make adjacent street improvements to change how people accessed the launch. In 2018, to prepare for the upcoming grant cycles, the Parks and Recreation Advisory Board (PRAB) met with neighbors and community members at a series of meetings both on site and at City Hall to review site issues, list community concerns and brainstorm improvements. Several draft plan options were created and community members shared what they liked and disliked regarding each option and a preferred draft master plan was created. Because road width concerns and traffic issues were discussed a site survey was completed which identified several encroachment issues along the roadways with the most significant encroachment occurring at the south end of the site. Due to this encroachment and how it might affect the site and adjacent roads, the City was not able to apply for grants to improve this area. Since 2020 the City has been working with the adjacent property owner to identify issues and possible solutions. One solution was to purchase additional property for park use so earlier this year City Council authorized the acquisition of real property in the area for park purposes.

To support future Edgewater Park improvements, JA Brennan Associates, PLLC was asked to prepare a scope of work to update the master site plan and help the city prepare for permitting and various grant opportunities. Specialty tasks include site assessment, construction feasibility, wetland delineations, a traffic study, surveying, development of graphics and cost estimates as well as geo tech, environmental and engineering services to support design and permit needs.

This budget adjustment results in a life-to-date through 2024 cost estimate of \$327,512 funded by:

\$50,000 REET

\$125,000 General Fund

\$152,512 Parks CIP Interest Earnings

**\$357,512 Total Sources**

Approved by City Council on 9/18/2023.

### **Fund 302 Transportation Capital**

#### **302.0114 112<sup>th</sup> Street SW – Clover Park High School Sidewalk Project, New/1-Time**

Add \$69,768 in 2023 due to increased construction costs across the industry between when the estimate was developed and construction completed. The increase is funded by SWM \$114,000 offset by a reduction in REET \$44,232.

This budget adjustment results in a life-to-date through 2024 cost estimate of \$812,898 funded by:

\$656,000 Washington State Grant

\$114,000 Transfer In from SWM

\$42,898 REET

**\$812,898 Total Sources**

### **302.0121 112<sup>th</sup> Street SW Sidewalks (Farwest Drive to Holden), New/1-Time**

Add \$1,304,720 in revenues and expenditures in 2024 funded by TIB Safe Routes to Schools grant \$1,142,720 and SWM for storm drainage element of the project \$162,000. Project description includes school/playground 20 mph speed zone (flashing beacons/signage), lower the speed limit, pedestrian scale segment lighting/illumination, ADA curb ramps, crossing enhancements, bicycle wayfinding signs/markings, bike lanes, sidewalk with curb and gutter, rectangular rapid flashing beacons, and speed management treatments.

This budget adjustment results in a life-to-date through 2024 cost estimate of \$1,304,720 funded by:

\$1,142,720 TIB Safe Routes to School Grant

\$162,000 Transfer In from SWM

**\$1,304,720 Total Sources**

Approved by City Council on 5/1/2023.

### **302.0144 146<sup>th</sup> St SW: Murray Road SW to Woodbrook Drive SW, New/1-Time**

Add General Fund support of \$40,584 to cover ineligible reimbursements submitted to Port of Tacoma.

### **302.0156 Streets: Elwood Dr. SW and Angle Lane SW, Continuation/1-Time**

Add \$493,257 in revenues and expenditures in 2023 funded by a reimbursement from Lakewood Water District \$238,638, General Fund \$254,619 due to increase in project scope. Through this project, the City will construct curb gutter and sidewalk on the southwest side of Angle Lane from Hipkins to Elwood, a non-motorized trail on the west side of Elwood Drive between Angle Lane and Steilacoom Blvd and a roundabout at the intersection of 87th and Dresden. Improvements include reconstructed pavement along 87th, the entrance to Fort Steilacoom Park baseball field parking lot, and Dresden, storm drainage, water main, street lighting, curb, sidewalk and landscaping. All water main work, with the exception of a portion of irrigation main servicing Fort Steilacoom Park that is owned by the City, will be covered by the Interlocal agreement with the Lakewood Water District currently in place (this portion of the project improvements will be owned by Lakewood Water District). The initial project was funded with a TIB complete streets grant totaling \$746,000 for pedestrian improvements along the southwest side of Angle Lane between Hipkins and Elwood and a non-motorized trail along the west side of Elwood between Angle Lane and Steilacoom Blvd. Additional improvements included in a revised project are: installation of a roundabout at the intersection of Dresden and 87th including realigning Elwood Drive and Fort Steilacoom Park Entrance; rebuilding of the access of Fort Steilacoom Park ballfield parking lot; partnering with Lakewood Water District (LWD) to replace LWD's water main along Dresden, Elwood, and 87th and the City's 6" irrigation service; and installation of street lighting along the Elwood Drive path

This budget adjustment results in a life-to-date through 2024 cost estimate of \$2,403,498 funded by:

\$432,619 General Fund

\$316,241 Real Estate Excise Tax

\$220,000 Surface Water Management

\$746,000 TIB Complete Streets Grant

\$238,638 Lakewood Water District

\$450,000 Transportation CIP Interest Earnings

**\$2,403,498 Total Sources**

Approved by City Council on 5/1/2023.

### **Fund 303 Real Estate Excise Tax**

Reduce transfer to Transportation CIP Project 302.0114 112<sup>th</sup> Street Sidewalks: Clover Park High School (GLD SW to BPW SW) and replace with SWM for storm drainage element of the project.

## **Fund 311 Sewer Capital Projects**

### **311.0007 Wadsworth, Silcox, Boat Road Sewer Extension, New/1-Time**

Add \$1,182,822 in revenues and expenditures funded by a reimbursement from the American Rescue Plan Act (ARPA) through Pierce County. The grant period is from October 27, 2022 through March 31, 2026. The project will extend a sewer main from the Portland Ave/ W Thorne Ln SW intersection and will include approximately 2,060 feet of gravity line and 800 feet of force main.

### **311.0008 Grant Ave & Orchard Sewer Extension, New/1-Time**

Add \$735,600 in revenues and expenditures funded by a reimbursement from the American Rescue Plan Act (ARPA) through Pierce County. The grant period is from October 27, 2024 through December 31, 2026. The project will also extend a sewer main from the Grant Ave/Berkeley Street intersection approximately 1,880 ft.

### **311.0014 American Lake Townhomes Sewer Extension, New/1-Time**

Add \$159,000 in revenues and expenditures funded by a reimbursement from the American Rescue Plan Act (ARPA) through Pierce County. The grant period is from October 27, 2022 through February 28, 2024. The project will also extend a sewer main from 15116 Portland Ave SW and running to 88th St. Ct. SW ending at Boat St. SW approximately 705 ft.

## **Fund 401 Surface Water Management**

### **401.9999 Amendment to Biennial Stormwater Capacity Grant 2021-2023, New/1-Time**

Add \$192,500 in revenues and expenditures from the Washington Department of Ecology. The grant period was extended to June 30th, 2023. The grant provides funds for implementation or management of municipal stormwater programs.

### **401.9999 Pollution Prevention Assistance Grant 2021-2023, New/1-Time**

Add \$41,087 in revenues and expenditures funded by the Washington Department of Ecology for 2023. The grant period ended June 30<sup>th</sup>, 2023. The grant provides funds for Pollution Prevention Assistance (PPA) Specialists who will provide technical assistance and education outreach to small businesses in an effort to prevent pollution of waters of the state.

### **401.9999 Pollution Prevention Assistance Grant 2023-2025, New/1-Time**

Add \$186,958 in revenues and expenditures funded by the Washington Department of Ecology. The grant period is from July 1<sup>st</sup>, 2023 through June 30<sup>th</sup>, 2025. The grant provides funds for Pollution Prevention Assistance (PPA) Specialists who will provide technical assistance and education outreach to small businesses in an effort to prevent pollution of waters of the state.

### **Transfers to Transportation CIP Fund for Storm Drainage Element of Project**

See Transportation CIP for additional information.

- Continuation/1-Time:
  - \$153,500 in 2023 to 302.0083 Hipkins Road SW from Steilacoom Blvd to 104th St SW
  - \$49,080 in 2023 to 302.0142 Ardmore/Whitman/93<sup>rd</sup>
  - \$20,000 in 2023 to 302.0156 Angle Lane/Elwood Sidewalks and Pedestrian Pathway
- New/1-Time:
  - \$114,000 in 2023 to 302.0114 112th St SW - Clover Park High School Sidewalk Project
  - \$162,000 in 2024 to 302.0121 112th St SW Sidewalks (Farwest to Holden)

## **Fund 501 Fleet & Equipment**

See General Fund for additional information.

### **Police Department Vehicle Replacement, New/Revenue Neutral**

- \$80,0000 in 2023 to replace totaled vehicle #40391 (2015 Ford Interceptor).  
Funded by insurance proceeds.

- \$80,000 in 2023 to replace totaled vehicle #40471 (2016 Ford Interceptor).  
Funded by insurance proceeds.
- \$17,531 in 2023 for additional costs to replace vehicle #40711 (2017 Ford Interceptor)  
Funded by insurance proceeds.
- \$40,000 in 2023 to replace vehicle #40351 (2015 Ford Expedition).  
Funded by replacement reserves.

### **Suspend 2024 City-Wide Replacement Reserve Collection, New/Ongoing**

Eliminate \$852,807 in replacement reserves revenue in 2024.

### **Fund 503 Information Technology**

See General Fund for additional information.

- AD – GASB Accounting Software, New/1-Time & Ongoing
  - \$7,500 1-time in 2023 and \$18,400 ongoing in 2024.
- AD – Financial ERP System, New/1-Time & Ongoing
  - \$450,000 1-time in 2024 and \$80,000 ongoing in 2024.
- CD – Short-Term Rentals, New/1-Time & Ongoing
  - \$6,000 1-time in 2023 and \$5,000 ongoing in 2024.
- CD – Rental Housing Safety Program Software, New/Ongoing
  - \$41,000 ongoing in 2023 and 2024.
- PD – Axon Body Camera Interview Room (Electrical, Network, Cameras), New/1-Time
  - \$30,000 in 2023.
- PD – Flock Safety Falcon Vehicle Fingerprinting Technology), New/1-Time & Ongoing
  - \$125,500 1-time in 2023 and \$108,000 ongoing in 2024.
- PD – Power Field Training Officer (FTO), New/1-Time & Ongoing
  - \$2,450 1-time in 2023 and \$4,500 ongoing in 2023 and 2024.
- PD – EDR Toolkit with Software, New/1-Time
  - \$3,440 in 2023.

### **Fund 504 Risk Management**

See General Fund for additional information.

### **Transfer Insurance Proceeds to Fleet Fund for Police Vehicle Replacement, New/Revenue Neutral**

- \$80,000 in 2023 to replace totaled vehicle #40391 (2015 Ford Interceptor).  
Funded by insurance proceeds.
- \$80,000 in 2023 to replace totaled vehicle #40471 (2016 Ford Interceptor).  
Funded by insurance proceeds.
- \$17,531 in 2023 for additional costs to replace vehicle #40711 (2017 Ford Interceptor)  
Funded by insurance proceeds.

### **AD (City-Wide) – WCIA Assessment Increase, New/Ongoing**

Add \$775,272 in 2024 for the preliminary Washington Cities Insurance Authority (WCIA) risk assessment, resulting in a revised estimate of \$2,795,948.



**2023/2024 Mid-Biennium Adjustment  
Summary of Proposed Requests**

	Adjustment Type	Ongoing/ 1-Time	Year 2023		Year 2024	
			Revenue	Expenditure	Revenue	Expenditure
<b>Grand Total - All Funds</b>			<b>\$ 8,862,063</b>	<b>\$ 9,061,062</b>	<b>\$ 1,754,332</b>	<b>\$ 2,925,768</b>
<b>Total - Fund 001 General</b>			<b>\$ 2,447,268</b>	<b>\$ 2,456,459</b>	<b>\$ 827,000</b>	<b>\$ 802,705</b>
RV Interest Earnings	Revenue	Ongoing	515,000	-	300,000	-
RV Sales Tax	Revenue	Ongoing	368,000	-	377,000	-
RV Gambling Tax	Revenue	Ongoing	(150,000)	-	-	-
RV Camera Infractions	Revenue	Ongoing	100,000	-	100,000	-
AD Office of Public Defense Grant	Revenue Neutral	1-Time	68,000	68,000	-	-
AD Washington State Auditor's Office Cost Increase	New	Ongoing	-	-	-	6,000
AD GASB Accounting Software - 1-Time Setup	New	1-Time	-	7,500	-	-
GASB Accounting Software - Ongoing M&O (Internal Service Charge)	New	Ongoing	-	-	-	18,400
AD Financial Enterprise Resource Planning (ERP) System	New	1-Time	-	-	-	450,000
M&O Increase (Internal Service Charge)	New	Ongoing	-	-	-	80,000
AD Puget Sound Regional Council Dues Increase	New	Ongoing	-	2,000	-	2,000
AD Suspend 2024 City-Wide Fleet & Equip Replacement Reserve Charges (Internal Service Charge)	New	Ongoing	-	-	-	(833,348)
AD City-Wide WCIA Assessment Increase Total increase is \$775,272 of which \$28,799 charged to SWM Fund (Internal Service Charge)	New	Ongoing	-	-	-	746,474
CC Implement Independent Salary Commission Decision	New	Ongoing	-	11,605	-	11,605
CD Western Hospital Contracted Plan Review	Revenue Neutral	1-Time	200,000	200,000	-	-
CD General Contracted Plan Review	Revenue Neutral	1-Time	50,000	50,000	50,000	50,000
CD Downtown Subarea Contracted Plan Review	New	1-Time	-	11,500	-	-
CD Tax Increment Financing Strategy	New	1-Time	-	-	-	50,000
CD Dept of Commerce Grant - Climate Change	Revenue Neutral	1-Time	50,000	50,000	-	-
CD Dept of Commerce Grant - Periodic Review	Revenue Neutral	1-Time	87,500	87,500	-	-
CD Dept of Commerce Grant - Middle Housing	Revenue Neutral	1-Time	150,000	150,000	-	-
CD Pannatoni Tree Mitigation	Revenue Neutral	1-Time	417,600	417,600	-	-



**2023/2024 Mid-Biennium Adjustment  
Summary of Proposed Requests**

	Adjustment Type	Ongoing/ 1-Time	Year 2023		Year 2024	
			Revenue	Expenditure	Revenue	Expenditure
CD Short-Term Rentals Software - 1-Time Setup	New	1-Time	-	5,000	-	-
Short-Term Rentals Software - Annual M&O (Internal Services Charge)	New	Ongoing	-	-	-	6,000
CD Rental Housing Safety Program Software - Annual M&O (Internal Service Charge)	New	Ongoing	-	41,000	-	41,000
CM National Community Survey Increase	New	1-Time	-	15,000	-	-
CM Government Alliance on Race and Equity (GARE) Membership	New	Ongoing	-	1,000	-	1,000
CM Communications Professional Development	New	Ongoing	-	-	-	2,950
LG Opioid Abatement Funds Distributions #3	Revenue Neutral	1-Time	43,130	43,130	-	-
LG Public Records Settlement	New	1-Time	-	45,000	-	-
MC Municipal Court Contract Revenue	Revenue	Ongoing	178,091	-	-	-
MC Therapeutic Court Grant	Revenue Neutral	1-Time	187,115	187,115	-	-
PD Clean Air Assessment	New	Ongoing	-	-	-	3,000
PD Employees Settlement Pay	New	1-Time	-	283,373	-	-
PD Retiree Cash Out Termination Pay	New	1-Time	-	184,312	-	-
PD Recruitment Supplies	New	1-Time	-	25,000	-	-
PD Firearms Training Ammunition	New	1-Time	-	82,000	-	-
PD Special Response Team Ammunition	Continuation	1-Time	-	5,970	-	-
PD Special Response Team Clothing	Continuation	1-Time	-	1,630	-	-
PD South Sound 911 - Code Red Reimbursement	New	1-Time	10,682	-	-	-
PD South Sound 911 Assessment Increase	New	Ongoing	-	-	-	49,380
PD City of Tacoma Radio Fees	New	Ongoing	-	5,000	-	5,000
PD Nisqually Jail Services - Retro Pay New Rates for July 2022 thru December 2022	New	1-Time	-	173,485	-	-
PD Flock Safety Falcon Vehicle Fingerprinting Technology	New	1-Time	-	125,500	-	-
Ongoing Annual M&O (Internal Service Charge)	New	Ongoing	-	-	-	108,000
PD Axon Automated License Plate Reader & Live Stream Capabilities (Internal Service Charge)	New	Ongoing	-	74,528	-	74,528

**2023/2024 Mid-Biennium Adjustment  
Summary of Proposed Requests**

	Adjustment Type	Ongoing/ 1-Time	Year 2023		Year 2024	
			Revenue	Expenditure	Revenue	Expenditure
PD Axon Body Camera Interview Room (Electrical, Network, Cameras) (Internal Service Charge)	New	1-Time	-	30,000	-	-
PD Power Field Training Office (FTO) Software (Internal Service Charge)	New	1-Time	-	2,450	-	-
	New	Ongoing	-	4,500	-	4,500
PD EDR Toolkit with Software (Internal Service Charge)	New	1-Time	-	3,440	-	-
			-	-	-	-
PD Replace Vehicle #40351 Cost \$40,000 Funded by Replacement Reserves (Accounted for in the Internal Service Fund)	Revenue Neutral	1-Time	-	-	-	-
PD Replace Totaled Vehicle #40391 \$80,000 Funded by Insurance Proceeds (Accounted for in the Internal Service Fund)	Revenue Neutral	1-Time	-	-	-	-
PD Replace Totaled Vehicle #40471 \$80,000 Funded by Insurance Proceeds (Accounted for in the Internal Service Fund)	Revenue Neutral	1-Time	-	-	-	-
PD Additional Cost to Replace Totaled Vehicle #40711 \$17,531 Funded by Insurance Proceeds (Accounted for in the Internal Service Fund)	Revenue Neutral	1-Time	-	-	-	-
PK Donations/Sponsorships	Revenue Neutral	1-Time	42,150	42,150	-	-
PK Washington State Health Care Authority HCA CHOICE	Revenue Neutral	1-Time	130,000	130,000	-	-
PW Reduce General Fund Support to Transportation Capital Projects Replaced by Transportation CIP Interest Earnings 302.0156 Angel Lane/Elwood Sidewalks & Pedestrian Pathway	New	1-Time	-	(74,881)	-	-
PW General Fund Support to Transportation Capital Project 302.0144 146th St SW: Murray Road SW to Woodbrook Drive SW Project Shortfall due to Ineligible Reimbursement from Port of	New	1-Time	-	40,584	-	-
PW Swap General Fund Source with Transportation Benefit District 302.0005 Chip Seal Program - Local Access Roads	New	1-Time	-	(75,532)	-	(39,048)
302.0004 Minor Capital & Major Maintenance	New	1-Time	-	-	-	(34,736)

**2023/2024 Mid-Biennium Adjustment  
Summary of Proposed Requests**

	Adjustment Type	Ongoing/ 1-Time	Year 2023		Year 2024	
			Revenue	Expenditure	Revenue	Expenditure
<b>Total - Special Revenue Funds</b>			<b>\$ 3,323,239</b>	<b>\$ 3,243,771</b>	<b>\$ 141,541</b>	<b>\$ 313,125</b>
<b>Total - Fund 101 Street O&amp;M</b>			-	-	<b>23,974</b>	<b>23,974</b>
General/Street Fund Subsidy	New	Ongoing	-	-	23,974	-
Eliminate 2024 Fleet & Equipment Replacement Reserves Charge	New	Ongoing	-	-	-	(45,002)
CW WCIA Assessment Increase - Internal Service Charges Total increase is \$775,272 of which \$28,799 charged to SWM Fund)	New	Ongoing	-	-	-	68,976
<b>Total - Fund 103 Transportation Benefit District</b>			<b>\$ -</b>	<b>\$ (135,468)</b>	<b>\$ -</b>	<b>\$ 73,784</b>
PW Reduce Annual Debt Service Payment - Issue Bonds in 2024	Continuation	1-Time	-	(211,000)	-	-
PW Swap General Fund Source with Transportation Benefit District						
302.0004 Minor Capital & Major Maintenance	New	1-Time	-	75,532		39,048
302.0005 Chip Seal Program - Local Access Roads	New	1-Time	-	-		34,736
<b>Total - Fund 104 Lodging Tax</b>			<b>\$ 281,245</b>	<b>\$ 281,245</b>	<b>\$ 213,567</b>	<b>\$ 215,367</b>
AD Eliminate Original LTAC Grant Allocation Estimate	Revenue Neutral	1-Time	-	-	-	(1,125,000)
AD Add 2024 Grant Allocations - Pending City Council Approval of LTAC Recommendations	Revenue Neutral	1-Time	-	-	-	1,126,800
AD Implement GASB 87 Accounting for Leases McGavick Center Record Capital Outlay Offset by Lease Revenue	Revenue Neutral	1-Time	281,245	281,245	213,567	213,567
<b>Total - Fund 180 Narcotics Seizure</b>			<b>\$ 196,135</b>	<b>\$ 196,135</b>	<b>\$ -</b>	<b>\$ -</b>
PD Drug Enforcement Administration - Tacoma Regional Task Force	Revenue Neutral	1-Time	7,039	7,039	-	-
PD Organized Crime Drug Enforcement Task Force (OCDETF) - The High Mileage Initiative	Revenue Neutral	1-Time	10,000	10,000	-	-
PD Organized Crime Drug Enforcement Task Force (OCDETF) - The Family Knots Initiative	Revenue Neutral	1-Time	10,000	10,000	-	-
PD City of Kent Wireless Network Forensic Server Use	Revenue Neutral	1-Time	10,000	10,000	-	-
PD Replace 2 Seizure Vehicles Funded by Proceeds from Sale of 4 Vehicles \$42,000 & Asset Forfeitures \$20,823	Revenue Neutral	1-Time	62,823	62,823	-	-
PD Earmark for Other Narcotics Eligible Expenditures	Revenue Neutral	1-Time	96,273	96,273	-	-

**2023/2024 Mid-Biennium Adjustment  
Summary of Proposed Requests**

	Adjustment Type	Ongoing/ 1-Time	Year 2023		Year 2024	
			Revenue	Expenditure	Revenue	Expenditure
<b>Total - Fund 182 Federal Seizure</b>			<b>\$ 29,214</b>	<b>\$ 29,214</b>	<b>\$ -</b>	<b>\$ -</b>
PD Federal Seizure Balance Available for Eligible Expenditures	Continuation		29,214	29,214	-	-
<b>Total - Fund 190 CDBG</b>			<b>\$ 483,813</b>	<b>\$ 483,813</b>	<b>\$ -</b>	<b>\$ -</b>
CD HOME - Affordable Housing Program	Revenue Neutral	1-Time	483,813	483,813	-	-
<b>Total - Fund 192 South Sound Military Communities Partnership (SSMCP)</b>			<b>\$ 1,550,850</b>	<b>\$ 1,606,850</b>	<b>\$ (96,000)</b>	<b>\$ -</b>
CD Tactical Tailor Lease Revenue (Pay Back General Fund Interfund Loan)	Continuation	1-Time	(56,000)	-	(96,000)	-
CD North Clear Zone Property Purchase	Revenue Neutral	1-Time	900,000	900,000	-	-
CD Amazon Donation for Elected Officials Events	Revenue Neutral	1-Time	8,000	8,000	-	-
CD SSMCP OLDCC Grant	Revenue Neutral	1-Time	698,850	698,850	-	-
<b>Total - Fund 195 Public Safety Grants</b>			<b>\$ 781,982</b>	<b>\$ 781,982</b>	<b>\$ -</b>	<b>\$ -</b>
PD Washington Auto Theft Prevention Authority Grant	Revenue Neutral	1-Time	706,037	706,037	-	-
PD US DOJ Justice Assistance Grant - Real Time Crime Center	Revenue Neutral	1-Time	47,051	47,051	-	-
PD WTSC – Pierce County Regional Phlebotomy	Revenue Neutral	1-Time	2,960	2,960	-	-
PD Patrick Leavy Bulletproof Vest Partnership	Revenue Neutral	1-Time	25,934	25,934	-	-
<b>Grand Total - Debt Service Funds</b>			<b>\$ (835,000)</b>	<b>\$ (835,000)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total - Fund 201 General Obligation Debt Service</b>			<b>\$ (835,000)</b>	<b>\$ (835,000)</b>	<b>\$ -</b>	<b>\$ -</b>
Eliminate TBD \$20 VLF Funded Debt Service (Issue Debt in Q1 2024)	Continuation	1-Time	(835,000)	(835,000)	-	-
<b>Total - Capital Improvement Project Funds</b>			<b>\$ 2,856,031</b>	<b>\$ 2,748,727</b>	<b>\$ 81,898</b>	<b>\$ 81,898</b>
<b>Total - Fund 301 Parks CIP</b>			<b>\$ 175,000</b>	<b>\$ 152,512</b>	<b>\$ -</b>	<b>\$ -</b>
Interest Earnings	Revenue	1-Time	175,000	-	-	-
301.0019 Edgewater Dock Funded by Parks CIP Interest Earnings	Revenue Neutral	1-Time	-	152,512	-	-
<b>Total - Fund 302 Transportation CIP</b>			<b>\$ 603,609</b>	<b>\$ 563,025</b>	<b>\$ 1,304,720</b>	<b>\$ 1,304,720</b>
302.0114 112th St SW - Clover Park High School Sidewalk Project Add SWM \$114,000/Reduce REET \$44,232	New	1-Time	69,768	69,768	-	-
302.0121 112th St SW Sidewalks (Farwest Drive to Holden) Funded by TIB Grant & SWM Match	Revenue Neutral New	1-Time 1-Time	- -	- -	1,142,720 162,000	1,142,720 162,000
PW General Fund Support to Transportation Capital Project 302.0144 146th St SW: Murray Road SW to Woodbrook Drive SW Project Shortfall due to Ineligible Reimbursement from Port of	New	1-Time	40,584	-	-	-

**2023/2024 Mid-Biennium Adjustment  
Summary of Proposed Requests**

	Adjustment Type	Ongoing/ 1-Time	Year 2023		Year 2024	
			Revenue	Expenditure	Revenue	Expenditure
302.0156 Angle Lane/Elwood Sidewalks and Pedestrian Pathway Funded by Lakewood Water District	Revenue Neutral	1-Time	493,257	493,257	-	-
<b>Total - Fund 303 Real Estate Excise Tax</b>			<b>\$ -</b>	<b>\$ (44,232)</b>	<b>\$ -</b>	<b>\$ -</b>
Reduce Transfer to Transportation CIP 302.0114 112th Sidewalks: Clover Park High School (GLD SW to BPW SW) Replaced with SWM Funding	New	1-Time	-	(44,232)	-	-
<b>Total - Fund 311 Sewer Project CIP</b>			<b>\$ 2,077,422</b>	<b>\$ 2,077,422</b>	<b>\$ (1,222,822)</b>	<b>\$ (1,222,822)</b>
311.0007 Wadsworth, Silcox, Boat Road Sewer Extension Funded by Pierce County ARPA Grant	Revenue Neutral	1-Time	1,182,822	1,182,822	(1,182,822)	(1,182,822)
311.0008 Grant Avenue & Orchard Street Sewer Extension Funded by Pierce County ARPA Grant	Revenue Neutral	1-Time	735,600	735,600	(40,000)	(40,000)
311.0014 American Lake Townhomes Sewer Extension Funded by Pierce County ARPA Grant	Revenue Neutral	1-Time	159,000	159,000	-	-
<b>Total - Enterprise Funds</b>			<b>\$ 420,545</b>	<b>\$ 757,125</b>	<b>\$ -</b>	<b>\$ 171,340</b>
<b>Total - Fund 401 Surface Water Management</b>			<b>\$ 420,545</b>	<b>\$ 757,125</b>	<b>\$ -</b>	<b>\$ 171,340</b>
DOE Grant Amendment - Stormwater (2023-2025)	Continuation	1-Time	192,500	192,500	-	-
DOE Grant - Pollution (2021-2023)	Continuation	1-Time	41,087	41,087	-	-
DOE Grant - Pollution (2023-2025)	Continuation	1-Time	186,958	186,958	-	-
Transfers to Transportation CIP:						
302.0083 Hipkins Road SW from Steilacoom Blvd to 104th St SW	Continuation	1-Time	-	153,500	-	-
302.0142 Ardmore/Whitman/93rd	Continuation	1-Time	-	49,080	-	-
302.0156 Angle Lane/Elwood Sidewalks and Pedestrian Pathway	Continuation	1-Time	-	20,000	-	-
302.0114 112th St SW - Clover Park High School Sidewalk Project	New	1-Time	-	114,000	-	-
302.0121 112th St SW Sidewalks (Farwest to Holden)	New	1-Time	-	-	-	162,000
Eliminate 2024 Fleet & Equipment Replacement Reserves Charge	New	Ongoing	-	-	-	(19,459)
WCIA Assessment Increase - Internal Service Charges	New	Ongoing	-	-	-	28,799
Total increase is \$775,272 of which \$28,799 charged to SWM Fund)						

**2023/2024 Mid-Biennium Adjustment  
Summary of Proposed Requests**

	Adjustment Type	Ongoing/ 1-Time	Year 2023		Year 2024	
			Revenue	Expenditure	Revenue	Expenditure
<b>Total - Internal Service Funds</b>			<b>\$ 649,980</b>	<b>\$ 689,980</b>	<b>\$ 703,893</b>	<b>\$ 1,556,700</b>
<b>Total - Fund 501 Fleet &amp; Equipment</b>			<b>\$ 177,531</b>	<b>\$ 217,531</b>	<b>\$ (852,807)</b>	<b>\$ -</b>
PD Replaced Totaled Vehicle #40391 Funded by Insurance Proceeds	New	1-Time	80,000	80,000	-	-
PD Replaced Totaled Vehicle #40471 Funded by Insurance Proceeds	New	1-Time	80,000	80,000	-	-
PD Additional Cost to Replace Vehicle #40711 Funded by Insurance Proceeds	New	1-Time	17,531	17,531	-	-
PD Replace Vehicle #40351 Funded by Replacement Reserves	New	1-Time	-	40,000	-	-
AD Suspend 2024 City-Wide Replacement Reserves Collection	New	Ongoing	-	-	(852,807)	-
<b>Total - Fund 503 Information Technology</b>			<b>294,918</b>	<b>294,918</b>	<b>781,428</b>	<b>781,428</b>
AD GASB Accounting Software	New	1-Time	7,500	7,500	-	-
	New	Ongoing	-	-	18,400	18,400
AD Financial ERP System Migration	New	1-Time	-	-	450,000	450,000
	New	Ongoing	-	-	80,000	80,000
CD Short-Term Rentals Software	New	1-Time	6,000	6,000	-	-
	New	Ongoing	-	-	5,000	5,000
CD Rental Housing Safety Program Software	New	Ongoing	41,000	41,000	41,000	41,000
PD Axon Body Camera Interview Room (Electrical, Network, Cameras)	New	1-Time	30,000	30,000	-	-
PD Flock Safety Falcon Vehicle Fingerprinting Technology	New	1-Time	125,500	125,500	-	-
	New	Ongoing	-	-	108,000	108,000
PD Axon Automated License Plate Reader & Live Stream Capabilities	New	Ongoing	74,528	74,528	74,528	74,528
PD Power Field Training Officer (FTO)	New	1-Time	2,450	2,450	-	-
	New	Ongoing	4,500	4,500	4,500	4,500
PD EDR Toolkit with Software	New	1-Time	3,440	3,440	-	-
<b>Total - Fund 504 Risk Management</b>			<b>\$ 177,531</b>	<b>\$ 177,531</b>	<b>\$ 775,272</b>	<b>\$ 775,272</b>
PD Transfer Insurance Proceeds For Vehicle #40391	New	1-Time	80,000	80,000	-	-
PD Transfer Insurance Proceeds For Vehicle #40471	New	1-Time	80,000	80,000	-	-
PD Transfer Insurance Proceeds For Vehicle #40711	New	1-Time	17,531	17,531	-	-
CW WCIA Assessment Property Assessment Increase	New	1-Time	-	-	775,272	775,272

	2022 Annual Actual	2023 Original	2023 Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>(001) GENERAL FUND</b>									
REVENUES:									
<b>Taxes</b>	<b>\$34,476,953</b>	<b>\$31,601,400</b>	<b>\$32,751,400</b>	<b>218,000</b>	<b>\$32,969,400</b>	<b>\$32,094,600</b>	<b>\$33,450,600</b>	<b>377,000</b>	<b>\$33,827,600</b>
Property Tax	7,636,449	7,703,900	7,703,900	-	7,703,900	7,804,100	7,804,100	-	7,804,100
Local Sales & Use Tax	14,471,103	12,000,000	13,150,000	368,000	13,518,000	12,240,000	13,596,000	377,000	13,973,000
Sales/Parks	858,957	750,000	750,000	-	750,000	765,000	765,000	-	765,000
Brokered Natural Gas Use Tax	76,041	45,000	45,000	-	45,000	45,000	45,000	-	45,000
Criminal Justice Sales Tax	1,530,752	1,410,000	1,410,000	-	1,410,000	1,438,200	1,438,200	-	1,438,200
Admissions Tax	337,384	334,800	334,800	-	334,800	344,800	344,800	-	344,800
Utility Tax	5,628,300	5,442,300	5,442,300	-	5,442,300	5,542,100	5,542,100	-	5,542,100
Leasehold Tax	6,569	5,200	5,200	-	5,200	5,200	5,200	-	5,200
Gambling Tax	3,931,398	3,910,200	3,910,200	(150,000)	3,760,200	3,910,200	3,910,200	-	3,910,200
<b>Franchise Fees</b>	<b>4,494,718</b>	<b>4,630,200</b>	<b>4,630,200</b>	<b>-</b>	<b>4,630,200</b>	<b>4,769,000</b>	<b>4,769,000</b>	<b>-</b>	<b>4,769,000</b>
Cable, Water, Sewer, Solid Waste	3,278,231	3,385,900	3,385,900	-	3,385,900	3,487,400	3,487,400	-	3,487,400
Tacoma Power	1,216,487	1,244,300	1,244,300	-	1,244,300	1,281,600	1,281,600	-	1,281,600
Small Cell	-	-	-	-	-	-	-	-	-
<b>Development Service Fees</b>	<b>1,816,106</b>	<b>1,952,000</b>	<b>1,952,000</b>	<b>250,000</b>	<b>2,202,000</b>	<b>1,952,000</b>	<b>1,952,000</b>	<b>50,000</b>	<b>2,002,000</b>
Building Permits	768,106	900,000	900,000	-	900,000	900,000	900,000	-	900,000
Other Building Permit Fees	255,493	300,600	300,600	-	300,600	300,600	300,600	-	300,600
Plan Review/Plan Check Fees	637,074	609,600	609,600	250,000	859,600	609,600	609,600	50,000	659,600
Other Zoning/Development Fees	155,433	141,800	141,800	-	141,800	141,800	141,800	-	141,800
<b>Licenses &amp; Permits</b>	<b>413,472</b>	<b>388,000</b>	<b>388,000</b>	<b>-</b>	<b>388,000</b>	<b>393,600</b>	<b>393,600</b>	<b>-</b>	<b>393,600</b>
Business License	285,000	282,000	282,000	-	282,000	287,600	287,600	-	287,600
Alarm Permits & Fees	96,803	70,000	70,000	-	70,000	70,000	70,000	-	70,000
Animal Licenses	31,669	36,000	36,000	-	36,000	36,000	36,000	-	36,000
<b>State Shared Revenues</b>	<b>1,568,519</b>	<b>1,359,270</b>	<b>1,359,270</b>	<b>-</b>	<b>1,359,270</b>	<b>1,329,160</b>	<b>1,329,160</b>	<b>-</b>	<b>1,329,160</b>
Criminal Justice	191,367	184,030	184,030	-	184,030	187,480	187,480	-	187,480
Criminal Justice High Crime	435,580	249,500	249,500	-	249,500	249,500	249,500	-	249,500
Liquor Excise Tax	448,309	437,670	437,670	-	437,670	410,890	410,890	-	410,890
Liquor Board Profits	493,262	488,070	488,070	-	488,070	481,290	481,290	-	481,290
<b>Intergovernmental</b>	<b>321,805</b>	<b>287,590</b>	<b>287,590</b>	<b>178,091</b>	<b>465,681</b>	<b>295,010</b>	<b>295,010</b>	<b>-</b>	<b>295,010</b>
Police FBI & Other Misc	15,000	12,000	12,000	-	12,000	12,000	12,000	-	12,000
Police-Animal Svcs-Steilacoom	21,303	16,800	16,800	-	16,800	16,800	16,800	-	16,800
Police-Animal Svcs-Dupont	37,288	37,990	37,990	-	37,990	38,710	38,710	-	38,710
Police-South Sound 911 Background Investigations	22,653	15,500	15,500	-	15,500	16,000	16,000	-	16,000
Muni Court-University Place Contract	(13,520)	-	-	-	-	-	-	-	-
Muni Court-Town of Steilacoom Contract	110,167	112,400	112,400	101,440	213,840	115,800	115,800	-	115,800
Muni Court-City of Dupont	128,914	92,900	92,900	76,651	169,551	95,700	95,700	-	95,700



	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>(001) GENERAL FUND-continued</b>									
<b>Charges for Services &amp; Fees</b>	<b>1,032,647</b>	<b>1,426,300</b>	<b>1,426,300</b>	-	<b>1,426,300</b>	<b>1,426,300</b>	<b>1,426,300</b>	-	<b>1,426,300</b>
Parks & Recreation Fees	207,524	294,000	294,000	-	294,000	294,000	294,000	-	294,000
Police - Various Contracts	122,947	-	-	-	-	-	-	-	-
Police - Towing Impound Fees	-	-	-	-	-	-	-	-	-
Police - Extra Duty	-	775,000	775,000	-	775,000	775,000	775,000	-	775,000
Police - Western State Hospital Community Policing	698,446	355,500	355,500	-	355,500	355,500	355,500	-	355,500
Other	3,729	1,800	1,800	-	1,800	1,800	1,800	-	1,800
<b>Fines &amp; Forfeitures</b>	<b>1,422,479</b>	<b>1,196,500</b>	<b>1,196,500</b>	<b>100,000</b>	<b>1,296,500</b>	<b>1,196,500</b>	<b>1,196,500</b>	<b>100,000</b>	<b>1,296,500</b>
Municipal Court	288,151	346,500	346,500	-	346,500	346,500	346,500	-	346,500
Photo Infraction	1,134,328	850,000	850,000	100,000	950,000	850,000	850,000	100,000	950,000
<b>Miscellaneous/Interest/Other</b>	<b>370,397</b>	<b>127,400</b>	<b>211,568</b>	<b>557,150</b>	<b>768,718</b>	<b>122,500</b>	<b>122,500</b>	<b>300,000</b>	<b>422,500</b>
Interest Earnings	251,912	62,400	62,400	515,000	577,400	57,500	57,500	300,000	357,500
Penalties & Interest - Taxes	2,023	3,500	3,500	-	3,500	3,500	3,500	-	3,500
Miscellaneous/Other	116,461	61,500	145,668	42,150	187,818	61,500	61,500	-	61,500
<b>Interfund Transfers</b>	<b>284,700</b>	<b>284,700</b>	<b>284,700</b>	-	<b>284,700</b>	<b>284,700</b>	<b>284,700</b>	-	<b>284,700</b>
Transfers In - Fund 401 SWM	284,700	284,700	284,700	-	284,700	284,700	284,700	-	284,700
<b>Subtotal Operating Revenues</b>	<b>\$46,201,795</b>	<b>\$43,253,360</b>	<b>\$44,487,528</b>	<b>\$1,303,241</b>	<b>\$45,790,769</b>	<b>\$43,863,370</b>	<b>\$45,219,370</b>	<b>\$827,000</b>	<b>\$46,046,370</b>
<b>EXPENDITURES:</b>									
<b>City Council</b>	<b>148,500</b>	<b>159,609</b>	<b>159,609</b>	<b>11,605</b>	<b>171,214</b>	<b>159,609</b>	<b>159,609</b>	<b>11,605</b>	<b>171,214</b>
Legislative	148,017	156,159	156,159	11,605	167,764	156,159	156,159	11,605	167,764
Sister City	483	3,450	3,450	-	3,450	3,450	3,450	-	3,450
<b>City Manager</b>	<b>809,073</b>	<b>943,314</b>	<b>943,813</b>	<b>1,000</b>	<b>944,813</b>	<b>966,844</b>	<b>969,127</b>	<b>3,950</b>	<b>973,077</b>
Executive	613,149	594,434	594,933	1,000	595,933	607,730	610,013	1,000	611,013
Communications	195,924	348,880	348,880	-	348,880	359,114	359,114	2,950	362,064
<b>Municipal Court</b>	<b>1,834,684</b>	<b>1,493,471</b>	<b>1,495,219</b>	-	<b>1,495,219</b>	<b>1,524,353</b>	<b>1,532,342</b>	-	<b>1,532,342</b>
Judicial Services	1,011,751	1,089,961	1,091,709	-	1,091,709	1,113,277	1,121,266	-	1,121,266
Professional Services	582,340	55,000	55,000	-	55,000	55,000	55,000	-	55,000
Probation & Detention	240,593	348,510	348,510	-	348,510	356,076	356,076	-	356,076
<b>Administrative Services</b>	<b>1,500,410</b>	<b>2,286,890</b>	<b>2,288,221</b>	<b>2,000</b>	<b>2,290,221</b>	<b>2,337,034</b>	<b>2,343,121</b>	<b>106,400</b>	<b>2,449,521</b>
Finance	1,377,366	1,554,825	1,556,156	-	1,556,156	1,592,969	1,599,056	104,400	1,703,456
Non-Departmental (City-Wide) / Internal Service Charges to Be Allocated	123,043	732,065	732,065	2,000	734,065	744,065	744,065	2,000	746,065
<b>Legal</b>	<b>2,410,990</b>	<b>2,554,837</b>	<b>2,557,084</b>	-	<b>2,557,084</b>	<b>2,562,219</b>	<b>2,572,489</b>	-	<b>2,572,489</b>
Civil Legal Services	1,145,619	1,016,935	1,018,350	-	1,018,350	1,043,611	1,050,077	-	1,050,077
Criminal Prosecution Services	244,960	262,412	262,412	-	262,412	270,470	270,470	-	270,470
City Clerk	203,213	385,295	385,461	-	385,461	400,680	401,441	-	401,441
Election	125,155	180,000	180,000	-	180,000	110,000	110,000	-	110,000
Human Resources	692,043	710,195	710,861	-	710,861	737,458	740,501	-	740,501

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>(001) GENERAL FUND-continued</b>									
<b>Community &amp; Economic Development</b>	<b>3,089,038</b>	<b>3,186,228</b>	<b>3,192,773</b>	-	<b>3,192,773</b>	<b>3,272,911</b>	<b>3,291,047</b>	<b>47,000</b>	<b>3,338,047</b>
Current Planning	1,054,208	1,116,207	1,117,788	-	1,117,788	1,159,192	1,166,419	-	1,166,419
Long Range Planning	303,817	285,498	285,997	-	285,997	294,279	296,562	47,000	343,562
Building	1,431,140	1,547,288	1,548,287	-	1,548,287	1,573,793	1,578,358	-	1,578,358
Economic Development	299,873	237,235	240,701	-	240,701	245,647	249,708	-	249,708
<b>Parks, Recreation &amp; Community Services</b>	<b>3,067,319</b>	<b>3,417,376</b>	<b>3,422,832</b>	<b>42,150</b>	<b>3,464,982</b>	<b>3,459,217</b>	<b>3,473,440</b>	-	<b>3,473,440</b>
Human Services	430,860	517,738	520,738	-	520,738	523,754	526,754	-	526,754
Administration	471,306	389,323	390,322	-	390,322	397,772	402,337	-	402,337
Recreation	506,531	540,102	540,102	42,150	582,252	545,295	545,295	-	545,295
Senior Services	173,804	267,464	267,464	-	267,464	268,694	268,694	-	268,694
Parks Facilities	599,361	597,171	597,629	-	597,629	603,708	605,801	-	605,801
Fort Steilacoom Park	621,533	574,232	680,754	-	680,754	579,559	691,234	-	691,234
Street Landscape Maintenance	263,925	531,346	425,823	-	425,823	540,435	433,325	-	433,325
<b>Police</b>	<b>26,557,987</b>	<b>26,850,296</b>	<b>27,974,700</b>	<b>84,028</b>	<b>28,058,728</b>	<b>27,101,474</b>	<b>28,382,598</b>	<b>244,408</b>	<b>28,627,006</b>
Command	4,895,906	5,139,338	5,158,477	79,028	5,237,505	5,148,820	5,236,314	187,028	5,423,342
Jail Service	380,230	600,000	600,000	-	600,000	600,000	600,000	-	600,000
Dispatch Services/SS911	2,016,847	2,064,390	2,064,390	5,000	2,069,390	2,064,390	2,064,390	54,380	2,118,770
Investigations	3,725,373	4,100,049	4,100,049	-	4,100,049	4,148,764	4,148,764	-	4,148,764
Patrol	10,166,298	8,547,101	8,547,101	-	8,547,101	8,656,354	8,656,354	-	8,656,354
Special Units	61,403	115,340	115,340	-	115,340	115,340	115,340	-	115,340
Special Response Team (SRT)	131,728	91,300	91,300	-	91,300	91,300	91,300	-	91,300
Neighborhood Policing Unit	912,746	602,356	1,707,621	-	1,707,621	605,786	1,799,416	-	1,799,416
Contracted Services (Extra Duty, offset by Revenue)	782,869	775,000	775,000	-	775,000	775,000	775,000	-	775,000
Community Safety Resource Team (CSRT)	528,654	1,026,158	1,026,158	-	1,026,158	1,049,979	1,049,979	3,000	1,052,979
Training	875,519	1,206,895	1,206,895	-	1,206,895	1,215,289	1,215,289	-	1,215,289
Traffic Policing	820,678	1,109,612	1,109,612	-	1,109,612	1,126,380	1,126,380	-	1,126,380
Property Room	306,184	323,152	323,152	-	323,152	339,906	339,906	-	339,906
Reimbursements	128,083	64,650	64,650	-	64,650	64,650	64,650	-	64,650
Support Services/Emergency Management	49,129	283,702	283,702	-	283,702	284,967	284,967	-	284,967
Animal Control	389,460	411,253	411,253	-	411,253	424,549	424,549	-	424,549
Road & Street/Camera Enforcement	386,880	390,000	390,000	-	390,000	390,000	390,000	-	390,000
<b>Non-Departmental</b>	-	-	-	-	-	-	-	<b>(86,874)</b>	<b>(86,874)</b>
IT 6-Year Strategic Plan / Charges to be Allocated		-	-			-	-	(86,874)	(86,874)
<b>Interfund Transfers</b>	<b>1,874,874</b>	<b>2,353,639</b>	<b>2,356,518</b>	-	<b>2,356,518</b>	<b>2,384,328</b>	<b>2,397,490</b>	-	<b>2,397,490</b>
Transfer to Fund 101 Street O&M	1,394,393	1,871,658	1,874,537	-	1,874,537	1,906,572	1,919,734	-	1,919,734
Transfer to Fund 105/190 Abatement Program	35,000	35,000	35,000	-	35,000	35,000	35,000	-	35,000
Transfer to Fund 201 GO Bond Debt Service	445,481	446,981	446,981	-	446,981	442,756	442,756	-	442,756
<b>Subtotal Operating Expenditures</b>	<b>\$41,292,873</b>	<b>\$43,245,660</b>	<b>\$44,390,769</b>	<b>\$140,783</b>	<b>\$44,531,552</b>	<b>\$43,767,989</b>	<b>\$45,121,263</b>	<b>\$326,489</b>	<b>\$45,447,752</b>

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>OPERATING INCOME (LOSS)</b>	<b>4,908,922</b>	<b>7,700</b>	<b>96,759</b>	<b>1,162,458</b>	<b>1,259,217</b>	<b>95,381</b>	<b>98,107</b>	<b>500,511</b>	<b>598,618</b>
<b>As a % of Operating Expenditures</b>	<b>11.89%</b>	<b>0.02%</b>	<b>0.22%</b>		<b>2.83%</b>	<b>0.22%</b>	<b>0.22%</b>		<b>1.32%</b>

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>(001) GENERAL FUND-continued</b>									
<i>OTHER FINANCING SOURCES:</i>									
Grants, Donations/Contrib, 1-Time	529,239	282,550	804,586	1,144,027	1,948,613	282,550	282,550	-	282,550
Contributions/Donations/Other	227,714	252,250	329,246	471,412	800,658	252,250	252,250	-	252,250
Grants	301,525	30,300	475,340	672,615	1,147,955	30,300	30,300	-	30,300
<b>Subtotal Other Financing Sources</b>	<b>\$529,239</b>	<b>\$282,550</b>	<b>\$804,586</b>	<b>\$1,144,027</b>	<b>\$1,948,613</b>	<b>\$282,550</b>	<b>\$282,550</b>	<b>\$0</b>	<b>\$282,550</b>
<i>OTHER FINANCING USES:</i>									
Capital & Other 1-Time	1,189,525	2,485,262	4,456,032	2,425,505	6,881,537	2,210,997	2,458,115	550,000	3,008,115
Municipal Court	48,825	7,460	125,959	187,115	313,074	11,600	25,683	-	25,683
City Council	-	-	16,700	-	16,700	-	-	-	-
City Manager	12,970	127,922	565,859	15,000	580,859	106,834	110,857	-	110,857
Administrative Services	7,139	4,246	35,143	75,500	110,643	6,602	17,331	450,000	467,331
City-Wide COVID-19 Grants	-	-	-	-	-	-	-	-	-
Legal	74,880	84,118	220,425	88,130	308,555	89,816	107,923	-	107,923
Community & Economic Development	263,911	488,102	806,309	1,012,600	1,818,909	474,623	500,775	100,000	600,775
Parks, Recreation & Community Services	377,685	310,735	741,440	130,000	871,440	260,052	279,838	-	279,838
Police	404,116	1,462,679	1,944,197	917,160	2,861,357	1,261,470	1,415,708	-	1,415,708
<b>Interfund Transfers</b>	<b>2,527,325</b>	<b>2,476,344</b>	<b>4,445,916</b>	<b>(109,829)</b>	<b>4,336,087</b>	<b>1,858,526</b>	<b>1,765,821</b>	<b>(73,784)</b>	<b>1,692,037</b>
Transfer Out - Fund 101 Street	-	939,344	1,053,039	-	1,053,039	71,526	95,225	-	95,225
Transfer Out - Fund 105 Property Abatement/RHSP	550,000	50,000	50,000	-	50,000	50,000	50,000	-	50,000
Transfer Out - Fund 106 Public Art	30,000	22,000	22,000	-	22,000	22,000	22,000	-	22,000
Transfer Out - Fund 192 SSMCP	80,000	75,000	75,000	-	75,000	75,000	75,000	-	75,000
Transfer Out - Fund 301 Parks CIP	647,500	690,000	2,620,877	-	2,620,877	940,000	1,140,000	-	1,140,000
Transfer Out - Fund 302 Transportation CIP	1,219,825	700,000	625,000	(109,829)	515,171	700,000	383,596	(73,784)	309,812
<b>Subtotal Other Financing Uses</b>	<b>\$3,716,850</b>	<b>\$4,961,606</b>	<b>\$8,901,948</b>	<b>\$2,315,676</b>	<b>\$11,217,624</b>	<b>\$4,069,521</b>	<b>\$4,223,936</b>	<b>\$476,216</b>	<b>\$4,700,152</b>
<b>Total Revenues and Other Sources</b>	<b>\$46,731,034</b>	<b>\$43,535,910</b>	<b>\$45,292,114</b>	<b>\$2,447,268</b>	<b>\$47,739,382</b>	<b>\$44,145,920</b>	<b>\$45,501,920</b>	<b>\$827,000</b>	<b>\$46,328,920</b>
<b>Total Expenditures and other Uses</b>	<b>\$45,009,723</b>	<b>\$48,207,265</b>	<b>\$53,292,717</b>	<b>\$2,456,459</b>	<b>\$55,749,176</b>	<b>\$47,837,509</b>	<b>\$49,345,199</b>	<b>\$802,705</b>	<b>\$50,147,904</b>
<b>Beginning Fund Balance:</b>	<b>\$17,750,655</b>	<b>\$15,837,013</b>	<b>\$19,387,797</b>		<b>\$19,471,966</b>	<b>\$11,165,657</b>	<b>\$11,387,194</b>		<b>\$11,462,172</b>
<b>Ending Fund Balance:</b>	<b>\$19,471,966</b>	<b>\$11,165,658</b>	<b>\$11,387,194</b>		<b>\$11,462,172</b>	<b>\$7,474,068</b>	<b>\$7,543,915</b>		<b>\$7,643,188</b>
Ending Fund Balance as a % of Gen/Street Operating Rev	41.3%	25.2%	25.0%		24.5%	16.7%	16.3%		16.3%
Reserve - Total Target 12% Reserves & Set Aside	\$7,664,284	\$5,308,174	\$7,456,274		\$5,612,663	\$5,381,196	\$7,543,916		\$5,643,156
2% Contingency Reserves	\$944,047	\$884,696	\$909,379		\$935,444	\$896,866	\$923,986		\$940,526
5% General Fund Reserves	\$2,360,118	\$2,211,739	\$2,273,447		\$2,338,609	\$2,242,165	\$2,309,965		\$2,351,315
5% Strategic Reserves	\$2,360,118	\$2,211,739	\$2,273,447		\$2,338,609	\$2,242,165	\$2,309,965		\$2,351,315
Set Aside for Economic Development Opportunity Fund	\$2,000,000	\$2,000,000	\$2,000,000		\$2,000,000	\$2,000,000	\$2,000,000		\$2,000,000
Unreserved/Designated 2023-2024 Budget	\$11,807,681	\$3,857,484	\$3,930,920		\$3,849,509	\$92,872	(\$1)		\$32

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 101 STREET OPERATIONS &amp; MAINTENANCE</b>									
<i>REVENUES:</i>									
Permits	138,273	152,000	152,000	-	152,000	152,000	152,000	-	152,000
Engineering Review Fees	80,176	5,000	5,000	-	5,000	5,000	5,000	-	5,000
Motor Vehicle Fuel Tax	782,125	824,420	824,420	-	824,420	822,930	822,930	-	822,930
<b>Subtotal Operating Revenues</b>	<b>\$ 1,000,575</b>	<b>\$ 981,420</b>	<b>\$ 981,420</b>	<b>\$ -</b>	<b>\$ 981,420</b>	<b>\$ 979,930</b>	<b>\$ 979,930</b>	<b>\$ -</b>	<b>\$ 979,930</b>
<i>EXPENDITURES:</i>									
Street Lighting	400,486	472,210	472,210	-	472,210	472,210	472,210	-	472,210
Traffic Control Devices	374,479	487,911	487,911	-	487,911	489,575	489,575	-	489,575
Snow & Ice Response	78,644	45,500	45,500	-	45,500	45,500	45,500	-	45,500
Road & Street Preservation	1,492,948	1,847,457	1,850,336	-	1,850,336	1,879,217	1,892,378	-	1,892,378
I/S Charges to be Allocated		-	-	-	-	-	-	23,974	23,974
<b>Subtotal Operating Expenditures</b>	<b>2,346,557</b>	<b>2,853,078</b>	<b>2,855,957</b>	<b>\$0</b>	<b>\$2,855,957</b>	<b>2,886,502</b>	<b>2,899,663</b>	<b>\$23,974</b>	<b>\$2,923,637</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(\$1,345,983)</b>	<b>(\$1,871,658)</b>	<b>(\$1,874,537)</b>	<b>\$0</b>	<b>(\$1,874,537)</b>	<b>(\$1,906,572)</b>	<b>(\$1,919,733)</b>	<b>(\$23,974)</b>	<b>(\$1,943,707)</b>
<i>OTHER FINANCING SOURCES:</i>									
Grants/Donations/Contributions	10,000	-	-	-	-	-	-	-	-
Judgments, Settlements/Miscellaneous	1,372	-	-	-	-	-	-	-	-
Transfer In From General Fund	\$1,394,393	\$2,811,003	\$2,927,577	-	2,927,577	\$1,978,097	2,014,958	23,974	2,038,932
<b>Subtotal Other Financing Sources</b>	<b>\$1,405,765</b>	<b>\$2,811,003</b>	<b>\$2,927,577</b>	<b>\$0</b>	<b>\$2,927,577</b>	<b>\$1,978,097</b>	<b>\$2,014,958</b>	<b>\$23,974</b>	<b>\$2,038,932</b>
<i>OTHER FINANCING USES:</i>									
Grants/Other	-	-	-	-	-	-	-	-	-
Building, Vehicles, Equipment & Other 1-Time	83,563	939,344	1,053,040	-	1,053,040	71,526	95,225	-	95,225
<b>Subtotal Other Financing Uses</b>	<b>\$83,563</b>	<b>\$939,344</b>	<b>\$1,053,040</b>	<b>\$0</b>	<b>\$1,053,040</b>	<b>\$71,526</b>	<b>\$95,225</b>	<b>\$0</b>	<b>\$95,225</b>
<b>Total Revenues and Other Sources</b>	<b>\$2,406,340</b>	<b>\$3,792,423</b>	<b>\$3,908,997</b>	<b>\$0</b>	<b>\$3,908,996</b>	<b>\$2,958,027</b>	<b>\$2,994,888</b>	<b>\$23,974</b>	<b>\$3,018,861</b>
<b>Total Expenditures and other Uses</b>	<b>\$2,430,120</b>	<b>\$3,792,423</b>	<b>\$3,908,997</b>	<b>\$0</b>	<b>\$3,908,996</b>	<b>\$2,958,027</b>	<b>\$2,994,888</b>	<b>\$23,974</b>	<b>\$3,018,861</b>
<b>Beginning Fund Balance:</b>	<b>\$23,780</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 103 LAKEWOOD TRANSPORTATION BENEFIT DISTRICT</b>									
<b>REVENUES:</b>									
\$20 Vehicle License Fee (Net of State Admin Fee)	851,401	835,000	835,000	-	835,000	835,000	835,000	-	835,000
Interest Earnings	16,315	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$867,716</b>	<b>\$835,000</b>	<b>\$835,000</b>	<b>\$0</b>	<b>\$835,000</b>	<b>\$835,000</b>	<b>\$835,000</b>	<b>\$0</b>	<b>\$835,000</b>
<b>EXPENDITURES:</b>									
Transfer to Fund 201 Debt Service		835,000	211,000	(211,000)	-	835,000	835,000	-	835,000
Transfer to Fund 302 Transportation Capital	2,358,000	-	624,000	75,532	699,532	-	91,140	73,784	164,924
<b>Total Expenditures</b>	<b>\$2,358,000</b>	<b>\$835,000</b>	<b>\$835,000</b>	<b>(\$135,468)</b>	<b>\$699,532</b>	<b>\$835,000</b>	<b>\$926,140</b>	<b>\$73,784</b>	<b>\$999,924</b>
<b>Beginning Fund Balance:</b>	<b>\$1,581,424</b>	<b>\$58,424</b>	<b>\$91,140</b>		<b>\$91,140</b>	<b>\$58,424</b>	<b>\$91,140</b>		<b>\$226,608</b>
<b>Ending Fund Balance:</b>	<b>\$91,140</b>	<b>\$58,424</b>	<b>\$91,140</b>		<b>\$226,608</b>	<b>\$58,424</b>	<b>\$0</b>		<b>\$61,684</b>

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 104 HOTEL/MOTEL LODGING TAX</b>									
<b>REVENUES:</b>									
Special Hotel/Motel Lodging Tax (5%)	\$1,000,059	\$803,570	\$803,570	-	803,570	\$803,570	\$803,570	-	803,570
Transient Rental income Tax (2%)	400,029	321,430	321,430	-	321,430	321,430	321,430	-	321,430
Interest Earnings	38,681	-	-	-	-	-	-	-	-
Lease Other Sources	347,240	-	-	281,245	281,245	-	-	213,567	213,567
<b>Total Revenues</b>	<b>\$1,786,010</b>	<b>\$1,125,000</b>	<b>\$1,125,000</b>	<b>\$281,245</b>	<b>\$1,406,245</b>	<b>\$1,125,000</b>	<b>\$1,125,000</b>	<b>\$213,567</b>	<b>\$1,338,567</b>
<b>EXPENDITURES:</b>									
Lodging Tax Programs	734,027	1,125,000	904,350	-	904,350	1,125,000	1,125,000	1,800	1,126,800
Lodging Tax Programs-Transfer Out to Fund 301 Parks CIP	-	-	-	-	-	-	-	-	-
Lease Capital Outlay	347,240	-	-	281,245	281,245	-	-	213,567	213,567
<b>Total Expenditures</b>	<b>1,081,267</b>	<b>\$1,125,000</b>	<b>\$904,350</b>	<b>\$281,245</b>	<b>\$1,185,595</b>	<b>\$1,125,000</b>	<b>\$1,125,000</b>	<b>\$215,367</b>	<b>\$1,340,367</b>
<b>Beginning Fund Balance:</b>	<b>\$2,305,435</b>	<b>\$2,677,042</b>	<b>\$3,010,178</b>		<b>\$3,010,178</b>	<b>\$2,677,042</b>	<b>\$3,230,828</b>		<b>\$3,230,828</b>
<b>Ending Fund Balance (earmarked for next year's grant awards)</b>	<b>\$3,010,178</b>	<b>\$2,677,042</b>	<b>\$3,230,828</b>		<b>\$3,230,828</b>	<b>\$2,677,042</b>	<b>\$3,230,828</b>		<b>\$3,229,028</b>

H-Barn Complex Restoration & Renovation:

The City intends to apply for LTAC funding in 2024 for 2025 grant allocation to pay estimated annual debt service payments of \$160,000 in support of \$2M construction bonds, 20 year life.

McGavick Center:

In 2007, the City entered into an agreement with Clover Park Technical College to contribute 11% of the construction costs for the McGavick Center. The contribution is in equal installments of \$101,850 over 20 years. In return for the contribution, the City has use of the center for 18 days per year for a 30-year period to be used for tourism related activities. The City's practice has been to use available restricted funds for this commitment.

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 105 PROPERTY ABATEMENT/RENTAL HOUSING SAFETY PROGRAM/1406 FUNDS</b>									
<i>REVENUES:</i>									
<b>Abatement Program:</b>	<b>867,759</b>	<b>77,500</b>	<b>77,500</b>	-	<b>77,500</b>	<b>140,000</b>	<b>140,000</b>	-	<b>140,000</b>
Abatement Charges	312,224	37,000	37,000	-	37,000	75,000	75,000	-	75,000
Interest Earnings	20,535	5,500	5,500	-	5,500	30,000	30,000	-	30,000
Judgments & Settlements/Other Misc	-	-	-	-	-	-	-	-	-
Transfer In - Fund 001 General	535,000	35,000	35,000	-	35,000	35,000	35,000	-	35,000
<b>Rental Housing Safety Program:</b>	<b>215,503</b>	<b>250,000</b>	<b>250,000</b>	-	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	-	<b>250,000</b>
Transfer In - Fund 001 General	50,000	50,000	50,000	-	50,000	50,000	50,000	-	50,000
Rental Housing Safety Program Fees	165,503	200,000	200,000	-	200,000	200,000	200,000	-	200,000
<b>1406 Affordable Housing Program:</b>	<b>98,562</b>	<b>98,000</b>	<b>98,000</b>	-	<b>98,000</b>	<b>98,000</b>	<b>98,000</b>	-	<b>98,000</b>
Sales Tax	98,562	98,000	98,000	-	98,000	98,000	98,000	-	98,000
<b>Total Revenues</b>	<b>\$1,181,823</b>	<b>\$425,500</b>	<b>\$425,500</b>	<b>\$0</b>	<b>\$425,500</b>	<b>\$488,000</b>	<b>\$488,000</b>	<b>\$0</b>	<b>\$488,000</b>
<i>EXPENDITURES:</i>									
Abatement	1,253,284	77,500	110,685	-	110,685	140,000	140,000	-	140,000
Rental Housing Safety Program	305,327	250,000	209,729	-	209,729	250,000	250,000	-	250,000
1406 Affordable Housing Program	(5,265)	98,000	383,185	-	383,185	98,000	98,000	-	98,000
<b>Total Expenditures</b>	<b>\$1,553,346</b>	<b>\$425,500</b>	<b>\$703,599</b>	<b>\$0</b>	<b>\$703,599</b>	<b>\$488,000</b>	<b>\$488,000</b>	<b>\$0</b>	<b>\$488,000</b>
<b>Beginning Fund Balance:</b>	<b>\$649,622</b>	<b>\$0</b>	<b>\$278,099</b>		<b>\$278,099</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$278,099</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
Abatement Program	\$33,185	\$0	\$0		\$0	\$0	\$0		\$0
Rental Housing Safety Program	(\$40,271)	\$0	\$0		\$0	\$0	\$0		\$0
1406 Affordable Housing Program	\$285,185	\$0	\$0		\$0	\$0	\$0		\$0

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 106 PUBLIC ART</b>									
<i>REVENUES:</i>									
Interest Earnings	1,443	-	-	-	-	-	-	-	-
Facility Rentals	10,500	15,000	15,000	-	15,000	15,000	15,000	-	15,000
Donations/Contributions	-	-	-	-	-	-	-	-	-
Transfer In - Fund 001 General	30,000	22,000	22,000	-	22,000	22,000	22,000	-	22,000
<b>Total Revenues</b>	<b>\$41,943</b>	<b>\$37,000</b>	<b>\$37,000</b>	<b>\$0</b>	<b>\$37,000</b>	<b>\$37,000</b>	<b>\$37,000</b>	<b>\$0</b>	<b>\$37,000</b>
<i>EXPENDITURES:</i>									
Arts Commission Programs	-	2,000	2,000	-	2,000	2,000	2,000	-	2,000
Public Art	111,579	35,000	85,588	-	85,588	35,000	35,000	-	35,000
<b>Total Expenditures</b>	<b>\$111,579</b>	<b>\$37,000</b>	<b>\$87,588</b>	<b>\$0</b>	<b>\$87,588</b>	<b>\$37,000</b>	<b>\$37,000</b>	<b>\$0</b>	<b>\$37,000</b>
Beginning Fund Balance:	\$120,223	\$0	\$50,587		\$50,587	\$0	\$0		\$0
Ending Fund Balance:	\$50,587	\$0	\$0		\$0	\$0	\$0		\$0

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 180 NARCOTICS SEIZURE</b>									
<i>REVENUES:</i>									
Forfeitures	106,506	-	-	127,096	127,096	-	-	-	-
Law Enforcement Contracts/Grants	25,340	-	-	27,039	27,039	-	-	-	-
Interest Earnings	2,127	-	-	-	-	-	-	-	-
Proceeds from Sale of Vehicles	-	-	-	42,000	42,000	-	-	-	-
<b>Total Revenues</b>	<b>\$133,973</b>	<b>-</b>	<b>\$0</b>	<b>\$196,135</b>	<b>\$196,135</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>EXPENDITURES:</i>									
Investigations	97,007	-	55,667	196,135	251,802	-	-	-	-
Capital	173,301	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$270,308</b>	<b>\$0</b>	<b>\$55,667</b>	<b>\$196,135</b>	<b>\$251,802</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Beginning Fund Balance:	\$192,000	\$0	\$55,667		\$55,667	\$0	\$0		\$0
Ending Fund Balance:	\$55,667	\$0	\$0		\$0	\$0	\$0		\$0



	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 181 FELONY SEIZURE</b>									
<i>REVENUES:</i>									
Forfeitures/Misc/Interest	26,338	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$26,338</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>EXPENDITURES:</i>									
Investigations/Predictive Policing	16,047	-	23,305	-	23,305	-	-	-	-
Capital Purchases	23,184	-	-	-	-	-	-	-	-
Transfer to Fund 501 Fleet & Equipment	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$39,231</b>	<b>\$0</b>	<b>\$23,305</b>	<b>\$0</b>	<b>\$23,305</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance:</b>	<b>\$36,198</b>	<b>\$0</b>	<b>\$23,305</b>	<b>(\$0)</b>	<b>\$23,305</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>
<b>Ending Fund Balance:</b>	<b>\$23,305</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 182 FEDERAL SEIZURE</b>									
<i>REVENUES:</i>									
Forfeitures	18,701	-	-	29,214	29,214	-	-	-	-
Interest Earnings	1,374	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$20,075</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,214</b>	<b>\$29,214</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>EXPENDITURES:</i>									
Crime Prevention	17,884	-	703	29,214	29,917	-	-	-	-
Capital	144,992	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$162,876</b>	<b>\$0</b>	<b>\$703</b>	<b>\$29,214</b>	<b>\$29,917</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance:</b>	<b>\$143,505</b>	<b>\$0</b>	<b>\$703</b>		<b>\$703</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$703</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 190 CDBG</b>									
<i>REVENUES:</i>									
Grants	1,215,475	553,819	1,282,189	483,813	1,766,002	550,000	550,000	-	550,000
Section 108 Loan Proceeds	-	-	-	-	-	-	-	-	-
Interest Earnings	15	-	-	-	-	-	-	-	-
Miscellaneous/Contributions	1,800	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$1,217,289</b>	<b>\$553,819</b>	<b>\$1,282,189</b>	<b>\$483,813</b>	<b>\$1,766,002</b>	<b>\$550,000</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$550,000</b>
<i>EXPENDITURES:</i>									
Grants	867,051	553,819	3,145,922	483,813	3,629,735	550,000	550,000	-	550,000
Section 108 Loan Repayment	-	-	-	-	-	-	-	-	-
Transfer Out - Fund 302 Transportation	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$867,051</b>	<b>\$553,819</b>	<b>\$3,145,922</b>	<b>\$483,813</b>	<b>\$3,629,735</b>	<b>\$550,000</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$550,000</b>
Beginning Fund Balance:	\$1,513,495	\$1,513,495	\$1,863,733		\$1,863,733	\$1,513,495	\$0		\$0
Ending Fund Balance:	\$1,863,733	\$1,513,495	\$0		\$0	\$1,513,495	\$0		\$0

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 191 NEIGHBORHOOD STABILIZATION PROGRAM</b>									
<i>REVENUES:</i>									
Grant-NSP 1	29,581	-	275,000	-	275,000	-	-	-	-
Grant-NSP 3	-	-	-	-	-	-	-	-	-
Abatement Charges	-	25,000	25,000	-	25,000	40,000	40,000	-	40,000
Abatement Interest	6,326	3,000	3,000	-	3,000	5,500	5,500	-	5,500
<b>Total Revenues</b>	<b>\$35,907</b>	<b>\$28,000</b>	<b>\$303,000</b>	<b>\$0</b>	<b>\$303,000</b>	<b>\$45,500</b>	<b>\$45,500</b>	<b>\$0</b>	<b>\$45,500</b>
<i>EXPENDITURES:</i>									
Grant-NSP 1	276,435	28,000	303,000	-	303,000	45,500	45,500	-	45,500
Grant-NSP 3	-	-	14,148	-	14,148	-	-	-	-
<b>Total Expenditures</b>	<b>\$276,435</b>	<b>\$28,000</b>	<b>\$317,148</b>	<b>\$0</b>	<b>\$317,148</b>	<b>\$45,500</b>	<b>\$45,500</b>	<b>\$0</b>	<b>\$45,500</b>
Beginning Fund Balance:	\$254,676	\$0	\$14,148		\$14,148	\$0	\$0		\$0
Ending Fund Balance:	\$14,148	\$0	\$0		\$0	\$0	\$0		\$0

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 192 SSMCP (SOUTH SOUND MILITARY COMMUNITIES PARTNERSHIP)</b>									
<b>REVENUES:</b>									
Grants	6,903,052	-	-	1,598,850	1,598,850	-	-	-	-
Partner Participation	205,550	236,125	236,125	-	236,125	236,125	236,125	-	236,125
Misc/Other	228,768	-	216,000	(48,000)	168,000	-	226,800	(96,000)	130,800
Transfer In From Fund 001 General	80,000	75,000	75,000	-	75,000	75,000	75,000	-	75,000
<b>Total Revenues</b>	<b>\$7,417,370</b>	<b>\$311,125</b>	<b>\$527,125</b>	<b>\$1,550,850</b>	<b>\$2,077,975</b>	<b>\$311,125</b>	<b>\$537,925</b>	<b>(\$96,000)</b>	<b>\$441,925</b>
<b>EXPENDITURES:</b>									
SSMCP Capital & 1-Time	7,804,483	306,377	306,377	1,606,850	1,913,227	315,874	352,796	-	352,796
<b>Total Expenditures</b>	<b>\$7,804,483</b>	<b>\$306,377</b>	<b>\$306,377</b>	<b>\$1,606,850</b>	<b>\$1,913,227</b>	<b>\$315,874</b>	<b>\$352,796</b>	<b>\$0</b>	<b>\$352,796</b>
<b>Beginning Fund Balance:</b>	<b>\$32,299</b>	<b>\$0</b>	<b>(\$405,884)</b>		<b>(\$354,814)</b>	<b>\$4,748</b>	<b>(\$185,129)</b>		<b>(\$190,066)</b>
<b>Ending Fund Balance:</b>	<b>(\$354,814)</b>	<b>\$4,748</b>	<b>(\$185,136)</b>		<b>(\$190,066)</b>	<b>(\$1)</b>	<b>\$0</b>		<b>(\$100,937)</b>

Note: The negative ending fund balance is due to accounting of the General Fund interfund loan as a liability in this fund.

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 195 PUBLIC SAFETY GRANTS</b>									
<b>REVENUES:</b>									
Grants	506,449	-	112,821	781,982	894,803	-	-	-	-
<b>Total Revenues</b>	<b>\$506,449</b>	<b>\$0</b>	<b>\$112,821</b>	<b>\$781,982</b>	<b>\$894,803</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES:</b>									
Grants	506,449	-	112,821	781,982	894,803	-	-	-	-
<b>Total Expenditures</b>	<b>\$506,449</b>	<b>\$0</b>	<b>\$112,821</b>	<b>\$781,982</b>	<b>\$894,803</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 196 ARPA (AMERICAN RESCUE PLAN ACT) GRANT</b>									
<b>REVENUES:</b>									
Grants	1,904,263	-	10,419,705	-	10,419,705	-	-	-	-
Program Income	700,000								
Interest	125,077	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,729,341</b>	<b>\$0</b>	<b>\$10,419,705</b>	<b>-</b>	<b>10,419,705</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES:</b>									
Grants	1,903,054	-	11,245,992	-	11,245,992	-	-	-	-
<b>Total Expenditures</b>	<b>\$1,903,054</b>	<b>\$0</b>	<b>\$11,245,992</b>	<b>-</b>	<b>11,245,992</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance:</b>	<b>\$0</b>	<b>\$19,209</b>	<b>\$826,287</b>		<b>\$826,287</b>	<b>\$19,209</b>	<b>\$0</b>		<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$826,287</b>	<b>\$19,209</b>	<b>\$0</b>		<b>\$0</b>	<b>\$19,209</b>	<b>\$0</b>		<b>\$0</b>

Note: ARPA funds received totaling \$13.77M is deposited as unearned revenue in the balance sheet and recorded as revenue as expenditures are incurred.

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 201 GENERAL OBLIGATION BOND DEBT SERVICE</b>									
<b>REVENUES:</b>									
Transfer-In From General Fund	445,481	446,981	446,981	-	446,981	442,756	442,756	-	442,756
Transfer-In REET Fund	1,240,597	1,239,997	1,239,997	-	1,239,997	1,239,997	1,239,998	-	1,239,998
Transfer-In TBD Fund (\$20 VLF)		835,000	835,000	(835,000)	-	835,000	835,000		835,000
<b>Total Revenues</b>	<b>\$1,686,078</b>	<b>\$2,521,978</b>	<b>\$2,521,978</b>	<b>(\$835,000)</b>	<b>\$1,686,978</b>	<b>\$2,517,753</b>	<b>\$2,517,754</b>	<b>\$0</b>	<b>\$2,517,754</b>
<b>EXPENDITURES:</b>									
Principal & Interest - 59th Avenue	77,000	77,000	77,000	-	77,000	77,000	77,000	-	77,000
Principal & Interest - Police Station - 2009/2016	210,706	213,582	213,582	-	213,582	210,981	210,981	-	210,981
Principal & Interest - LOCAL LED Streetlight	157,775	156,400	156,400	-	156,400	154,775	154,775	-	154,775
Principle & Interest - Transp CIP - LTGO 2019	539,400	540,150	540,150	-	540,150	540,150	540,150	-	540,150
Principle & Interest - Transp CIP - LTGO 2020	235,699	235,701	235,701	-	235,701	235,697	235,697	-	235,697
Principle & Interest - Transp CIP - LTGO 2021	465,498	464,145	464,145	-	464,145	464,151	464,151	-	464,151
Principle & Interest - TBD \$20 VLF Bonds	-	835,000	835,000	(835,000)	-	835,000	835,000	-	835,000
<b>Total Expenditures</b>	<b>\$1,686,078</b>	<b>\$2,521,978</b>	<b>\$2,521,978</b>	<b>(\$835,000)</b>	<b>\$1,686,978</b>	<b>\$2,517,754</b>	<b>\$2,517,754</b>	<b>\$0</b>	<b>\$2,517,754</b>
<b>Beginning Fund Balance:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>(\$1)</b>	<b>\$0</b>		<b>\$0</b>

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 202 LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE</b>									
<i>REVENUES:</i>									
Interest	1,763	-	-	-	-	-	-	-	-
Assessments	144,858	236,692	236,692	-	236,692	219,765	219,765	-	219,765
LID 1109 Bond Proceeds for Admin Fees (Fund 302)	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$146,621</b>	<b>\$236,692</b>	<b>\$236,692</b>	<b>\$0</b>	<b>\$236,692</b>	<b>\$219,765</b>	<b>\$219,765</b>	<b>\$0</b>	<b>\$219,765</b>
<i>EXPENDITURES:</i>									
LID 1101/1103	330	-	109,584	-	109,584	-	-	-	-
LID 1108	60,142	10,962	10,962	-	10,962	-	-	-	-
LID 1109	95,515	225,730	225,730	-	225,730	219,765	219,765	-	219,765
<b>Total Expenditures</b>	<b>155,987</b>	<b>\$236,692</b>	<b>\$346,276</b>	<b>\$0</b>	<b>\$346,276</b>	<b>\$219,765</b>	<b>\$219,765</b>	<b>\$0</b>	<b>\$219,765</b>
<b>Beginning Fund Balance:</b>	<b>\$118,951</b>	<b>\$0</b>	<b>\$109,584</b>		<b>\$109,584</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$109,585</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 204 SEWER PROJECT DEBT SERVICE</b>									
<i>REVENUES:</i>									
Sewer Charges (4.75% Sewer Surcharge)	900,320	826,000	826,000	-	826,000	847,000	847,000	-	847,000
Interest Earnings/Other	13,533	5,200	5,200	-	5,200	1,300	1,300	-	1,300
Sanitary Side Sewer Connection Home Loan Repayment	-	20,058	20,058	-	20,058	21,457	21,457	-	21,457
<b>Total Revenues</b>	<b>\$913,853</b>	<b>\$851,258</b>	<b>\$851,258</b>	<b>\$0</b>	<b>\$851,258</b>	<b>\$869,757</b>	<b>\$869,757</b>	<b>\$0</b>	<b>\$869,757</b>
<i>EXPENDITURES:</i>									
Principal & Interest	477,618	475,150	475,150	-	475,150	472,682	472,682	-	472,682
Transfer To Fund 311 Sewer Capital	50,000	50,000	50,000	-	50,000	467,178	467,178	-	467,178
<b>Total Expenditures</b>	<b>\$527,618</b>	<b>\$525,150</b>	<b>\$525,150</b>	<b>\$0</b>	<b>\$525,150</b>	<b>\$939,860</b>	<b>\$939,860</b>	<b>\$0</b>	<b>\$939,860</b>
<b>Beginning Fund Balance:</b>	<b>\$734,088</b>	<b>\$1,070,728</b>	<b>\$1,120,324</b>		<b>\$1,120,324</b>	<b>\$1,396,836</b>	<b>\$1,446,432</b>		<b>\$1,446,432</b>
<b>Ending Fund Balance:</b>	<b>\$1,120,324</b>	<b>\$1,396,836</b>	<b>\$1,446,432</b>		<b>\$1,446,432</b>	<b>\$1,326,733</b>	<b>\$1,376,329</b>		<b>\$1,376,329</b>

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 251 LOCAL IMPROVEMENT DISTRICT (LID) GUARANTY DEBT SERVICE</b>									
<i>REVENUES:</i>									
Interest Earnings	2,095	-	-	0	-	-	-	-	-
<b>Total Revenues</b>	<b>\$2,095</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>EXPENDITURES:</i>									
Transfer Out - Fund 001 General	-	-	-	0	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance:</b>	<b>\$133,093</b>	<b>\$133,093</b>	<b>\$135,188</b>	<b>(\$0)</b>	<b>\$135,188</b>	<b>\$133,093</b>	<b>\$135,188</b>	<b>\$0</b>	<b>\$135,187</b>
<b>Ending Fund Balance:</b>	<b>\$135,188</b>	<b>\$133,093</b>	<b>\$135,188</b>	<b>(\$0)</b>	<b>\$135,187</b>	<b>\$133,093</b>	<b>\$135,188</b>	<b>\$0</b>	<b>\$135,187</b>

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 301 PARKS CAPITAL</b>									
<i>REVENUES:</i>									
Grants	563,591	275,000	9,546,580	-	9,546,580	2,175,000	2,175,000	-	2,175,000
Motor Vehicle Excise Tax for Paths & Trails	4,627	-	-	-	-	-	-	-	-
Interest Earnings	58,752	-	-	175,000	175,000	-	-	-	-
Contributions/Donations/Utility & Developers	11,000	-	-	-	-	-	-	-	-
Transfer In From Fund 001 General	647,500	690,000	2,620,877	-	2,620,877	940,000	1,140,000	-	1,140,000
Transfer In From Fund 102 REET	624,500	-	614,124	-	614,124	-	470,788	-	470,788
Transfer In From Fund 104 Hotel/Motel Lodging Tax	-	-	-	-	-	-	-	-	-
Transfer In From Fund 401 Surface Water Mgmt	-	-	206,277	-	206,277	-	-	-	-
<b>Total Revenues</b>	<b>\$1,909,970</b>	<b>\$965,000</b>	<b>\$12,987,858</b>	<b>\$175,000</b>	<b>\$13,162,858</b>	<b>\$3,115,000</b>	<b>\$3,785,788</b>	<b>\$0</b>	<b>\$3,785,788</b>
<i>EXPENDITURES:</i>									
Capital	1,350,824	965,000	16,935,226	152,512	17,087,738	3,115,000	3,785,788	-	3,785,788
<b>Total Expenditures</b>	<b>\$1,350,824</b>	<b>\$965,000</b>	<b>\$16,935,226</b>	<b>\$152,512</b>	<b>\$17,087,738</b>	<b>\$3,115,000</b>	<b>\$3,785,788</b>	<b>\$0</b>	<b>\$3,785,788</b>
<b>Beginning Fund Balance:</b>	<b>\$3,388,224</b>	<b>\$0</b>	<b>\$3,947,369</b>		<b>\$3,947,369</b>	<b>\$0</b>	<b>\$0</b>		<b>\$22,488</b>
<b>Ending Fund Balance:</b>	<b>\$3,947,369</b>	<b>\$0</b>	<b>\$0</b>		<b>\$22,488</b>	<b>\$0</b>	<b>\$0</b>		<b>\$22,488</b>

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 302 TRANSPORTATION CAPITAL PROJECT</b>									
<b>REVENUES:</b>									
Motor Vehicle Excise Tax	314,833	331,860	331,860	-	331,860	329,446	329,446	-	329,446
State Transportation Package - Multi-Modal Distribution	83,768	82,940	82,940	-	82,940	81,921	81,921	-	81,921
State Transportation Package - Increased Gas Tax (MVET)	73,298	72,732	72,732	-	72,732	71,681	71,681	-	71,681
Traffic Mitigation Fees	-	-	-	-	-	-	-	-	-
Pavement Degradation Fees	47,386	-	-	-	-	-	-	-	-
Grants/Congressional Direct Spending	5,658,915	5,075,510	11,215,140	-	11,215,140	5,074,480	4,244,480	1,304,720	5,549,200
Contributions from Utilities/Developers/Partners	1,153,924	-	887,619	238,638	1,126,257	-	-	-	-
LID Financing	-	91,000	91,000	-	91,000	1,223,000	1,223,000	-	1,223,000
Proceeds from Sale of Asset/Street Vacation	28,685	-	-	-	-	-	-	-	-
Interest/Other	138,918	-	-	329,500	329,500	-	-	-	-
GO Bond Proceeds	-	1,422,000	1,422,000	-	1,422,000	171,000	171,000	-	171,000
Transfer In - Fund 001 General	1,219,825	700,000	625,000	(34,297)	590,703	700,000	383,596	-	383,596
Transfer In - Fund 102/303 REET	5,187,200	2,626,628	3,553,239	(44,232)	3,509,007	1,347,472	1,205,871	-	1,205,871
Transfer In - Fund 103 TBD	2,358,000	-	624,000	-	624,000	-	91,140	-	91,140
Transfer In - Fund 190 CDBG	276,823	-	-	-	-	-	-	-	-
Transfer In - Fund 401 SWM	3,893,169	751,330	1,796,955	114,000	1,910,955	155,000	155,000	-	155,000
<b>Total Revenues</b>	<b>\$20,434,745</b>	<b>\$11,154,000</b>	<b>\$20,702,485</b>	<b>\$603,609</b>	<b>\$21,306,094</b>	<b>\$9,154,000</b>	<b>\$7,957,135</b>	<b>\$1,304,720</b>	<b>\$9,261,855</b>
<b>EXPENDITURES:</b>									
Capital Projects	14,274,739	14,921,000	33,530,610	563,025	34,093,635	9,154,000	8,083,000	1,304,720	9,387,720
Debt Issue Cost	-	-	-	-	-	-	-	-	-
Transfer Out - Fund 303 REET	42,084	-	153,500	-	153,500	-	-	-	-
<b>Total Expenditures</b>	<b>\$14,316,823</b>	<b>\$14,921,000</b>	<b>\$33,684,110</b>	<b>\$563,025</b>	<b>\$34,247,135</b>	<b>\$9,154,000</b>	<b>\$8,083,000</b>	<b>\$1,304,720</b>	<b>\$9,387,720</b>
<b>Beginning Fund Balance:</b>	<b>\$6,989,572</b>	<b>\$3,767,000</b>	<b>\$13,107,493</b>		<b>\$13,107,493</b>	<b>\$0</b>	<b>\$125,868</b>		<b>\$166,452</b>
<b>Ending Fund Balance:</b>	<b>\$13,107,493</b>	<b>\$0</b>	<b>\$125,868</b>		<b>\$166,452</b>	<b>\$0</b>	<b>\$3</b>		<b>\$40,587</b>



	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 303 REAL ESTATE EXCISE TAX</b>									
<i>REVENUES:</i>									
Real Estate Excise Tax	4,134,784	2,200,000	2,917,500	-	2,917,500	2,200,000	2,917,500	-	2,917,500
Interest Earnings	53,741	-	-	-	-	-	-	-	-
Transfer In - Transportation CIP	42,084	-	231,084	-	231,084	-	-	-	-
<b>Total Revenue</b>	<b>4,230,609</b>	<b>2,200,000</b>	<b>3,148,584</b>	<b>-</b>	<b>3,148,584</b>	<b>2,200,000</b>	<b>2,917,500</b>	<b>-</b>	<b>2,917,500</b>
<i>EXPENDITURES:</i>									
Transfer Out - Fund 201 GO Bond Debt Service	1,240,597	1,239,997	1,239,997	-	1,239,997	1,239,998	1,239,998	-	1,239,998
Transfer Out - Fund 301 Parks CIP	624,500	-	614,124	(44,232)	569,892	-	570,187	-	570,187
Transfer Out - Fund 302 Transportation CIP	5,187,200	2,626,628	3,553,239	-	3,553,239	1,347,472	1,106,472	-	1,106,472
<b>Total Expenditures</b>	<b>\$7,052,297</b>	<b>\$3,866,625</b>	<b>\$5,407,360</b>	<b>(\$44,232)</b>	<b>\$5,363,128</b>	<b>\$2,587,470</b>	<b>\$2,916,657</b>	<b>\$0</b>	<b>\$2,916,657</b>
<b>Beginning Fund Balance:</b>	<b>\$5,080,463</b>	<b>\$2,068,447</b>	<b>\$2,258,775</b>		<b>\$2,258,775</b>	<b>\$401,822</b>	<b>\$0</b>		<b>\$44,232</b>
<b>Ending Fund Balance:</b>	<b>\$2,258,775</b>	<b>\$401,822</b>	<b>\$0</b>		<b>\$44,232</b>	<b>\$14,352</b>	<b>\$843</b>		<b>\$45,074</b>

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 311 SEWER CAPITAL PROJECT</b>									
<i>REVENUES:</i>									
Grants	-	597,995	597,995	2,077,422	2,675,417	1,222,822	1,222,822	(1,222,822)	-
Sewer Availability Charge	285,655	195,870	195,870	-	195,870	229,940	229,940	-	229,940
Interest Earnings	26,183	-	-	-	-	-	-	-	-
Proceeds from Lien	1,664	-	-	-	-	-	-	-	-
Transfer In Fund 204 Sewer Debt (Sewer Surcharge 4.75%)	50,000	50,000	50,000	-	50,000	467,178	467,178	-	467,178
<b>Total Revenues</b>	<b>\$363,502</b>	<b>\$843,865</b>	<b>\$843,865</b>	<b>\$2,077,422</b>	<b>\$2,921,287</b>	<b>\$1,919,940</b>	<b>\$1,919,940</b>	<b>(\$1,222,822)</b>	<b>\$697,118</b>
<i>EXPENDITURES:</i>									
Capital/Administration	103,974	1,446,000	2,075,870	2,077,422	4,153,292	2,215,000	2,215,000	(1,222,822)	992,178
<b>Total Expenditures</b>	<b>103,974</b>	<b>\$1,446,000</b>	<b>\$2,075,870</b>	<b>\$2,077,422</b>	<b>\$4,153,292</b>	<b>\$2,215,000</b>	<b>\$2,215,000</b>	<b>-\$1,222,822</b>	<b>\$992,178</b>
<b>Beginning Fund Balance:</b>	<b>\$1,525,500</b>	<b>\$974,310</b>	<b>\$1,633,030</b>		<b>\$1,633,030</b>	<b>\$372,175</b>	<b>\$401,025</b>		<b>\$401,025</b>
<b>Ending Fund Balance:</b>	<b>\$1,785,029</b>	<b>\$372,175</b>	<b>\$401,025</b>		<b>\$401,025</b>	<b>\$77,115</b>	<b>\$105,965</b>		<b>\$105,965</b>

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 401 SURFACE WATER MANAGEMENT</b>									
<i>REVENUES:</i>									
Storm Drainage Fees	4,990,889	4,629,310	4,629,310	-	4,629,310	4,745,043	4,745,043	-	4,745,043
Site Development Permit Fee	69,895	50,000	50,000	-	50,000	50,000	50,000	-	50,000
Interest Earnings & Misc	176,624	18,500	18,500	-	18,500	18,500	18,500	-	18,500
<b>Subtotal Operating Revenues</b>	<b>\$5,237,408</b>	<b>\$4,697,810</b>	<b>\$4,697,810</b>	<b>\$0</b>	<b>\$4,697,810</b>	<b>\$4,813,543</b>	<b>\$4,813,543</b>	<b>\$0</b>	<b>\$4,813,543</b>
<i>EXPENDITURES:</i>									
Engineering Services	1,526,948	2,094,793	2,096,249	-	2,096,249	2,133,194	2,139,850	-	2,139,850
Operations & Maintenance	600,622	1,298,729	1,298,729	-	1,298,729	1,301,706	1,301,706	-	1,301,706
IS Charges to Be Allocated	-	-	-	-	-	-	-	9,340	9,340
Revenue Bonds - Debt Service (15-Year Life, 4%)	501,000	500,995	500,995	-	500,995	500,995	500,995	-	500,995
Transfer to Fund 001 General Admin Support	284,700	284,700	284,700	-	284,700	284,700	284,700	-	284,700
<b>Subtotal Operating Expenditures</b>	<b>\$2,913,270</b>	<b>\$4,179,217</b>	<b>\$4,180,673</b>	<b>\$0</b>	<b>\$4,180,673</b>	<b>\$4,220,595</b>	<b>\$4,227,251</b>	<b>\$9,340</b>	<b>\$4,236,591</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$2,324,139</b>	<b>\$518,593</b>	<b>\$517,137</b>	<b>\$0</b>	<b>\$517,137</b>	<b>\$592,948</b>	<b>\$586,292</b>	<b>(\$9,340)</b>	<b>\$576,952</b>
<b>As a % of Operating Expenditures</b>	<b>79.8%</b>	<b>12.4%</b>	<b>12.4%</b>		<b>12.4%</b>	<b>14.0%</b>	<b>13.9%</b>		<b>13.6%</b>
<i>OTHER FINANCING SOURCES:</i>									
Grants/Contributions/Settlements/Misc	127,817	-	-	420,545	420,545	-	-	-	-
American Lake Management District	24,564	33,640	33,640	-	33,640	33,839	33,839	-	33,839
Flood Control Opportunity Fund	146,263	-	-	-	-	-	-	-	-
Revenue Bonds - Bond Proceeds	-	-	-	-	-	-	-	-	-
<b>Subtotal Other Financing Sources</b>	<b>\$298,645</b>	<b>\$33,640</b>	<b>\$33,640</b>	<b>\$420,545</b>	<b>\$454,185</b>	<b>\$33,839</b>	<b>\$33,839</b>	<b>\$0</b>	<b>\$33,839</b>
<i>OTHER FINANCING USES:</i>									
Capital/1-Time	460,152	768,678	1,412,802	420,545	1,833,347	405,829	417,565	-	417,565
Debt Issue Cost	-	-	-	-	-	-	-	-	-
American Lake Management District	16,594	32,637	65,549	-	65,549	31,043	31,043	-	31,043
Transfer to Fund 301 Parks CIP	-	-	206,277	114,000	320,277	155,000	155,000	-	155,000
Transfer to Fund 302 Transportation Capital	3,893,169	751,330	1,574,375	222,580	1,796,955	-	-	162,000	162,000
<b>Subtotal Other Financing Uses</b>	<b>\$4,369,915</b>	<b>\$1,552,645</b>	<b>\$3,259,003</b>	<b>\$757,125</b>	<b>\$4,016,128</b>	<b>\$591,872</b>	<b>\$603,608</b>	<b>\$162,000</b>	<b>\$765,608</b>
<b>Total Revenues and Other Sources</b>	<b>\$5,536,053</b>	<b>\$4,731,450</b>	<b>\$4,731,450</b>	<b>\$420,545</b>	<b>\$5,151,995</b>	<b>\$4,847,382</b>	<b>\$4,847,382</b>	<b>\$0</b>	<b>\$4,847,382</b>
<b>Total Expenditures and other Uses</b>	<b>\$7,283,185</b>	<b>\$5,731,862</b>	<b>\$7,439,676</b>	<b>\$757,125</b>	<b>\$8,196,801</b>	<b>\$4,812,467</b>	<b>\$4,830,859</b>	<b>\$171,340</b>	<b>\$5,002,199</b>
<b>Beginning Fund Balance:</b>	<b>\$10,975,879</b>	<b>\$4,393,180</b>	<b>\$11,009,735</b>		<b>\$11,009,735</b>	<b>\$3,392,767</b>	<b>\$8,301,509</b>		<b>\$7,964,929</b>
<b>Ending Fund Balance:</b>	<b>\$9,228,747</b>	<b>\$3,392,768</b>	<b>\$8,301,509</b>		<b>\$7,964,929</b>	<b>\$3,427,682</b>	<b>\$8,318,032</b>		<b>\$7,810,112</b>

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 501 FLEET &amp; EQUIPMENT</b>									
<i>OPERATING REVENUES:</i>									
M&O Revenue	715,706	800,720	800,720	-	800,720	800,720	800,720	-	800,720
Interest Earnings	73,798	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$789,504</b>	<b>\$800,720</b>	<b>\$800,720</b>	<b>\$0</b>	<b>\$800,720</b>	<b>\$800,720</b>	<b>\$800,720</b>	<b>\$0</b>	<b>\$800,720</b>
<i>OPERATING EXPENDITURES:</i>									
Fuel/Gasoline	431,757	459,150	459,150	-	459,150	459,150	459,150	-	459,150
Other Supplies	16,430	3,990	3,990	-	3,990	3,990	3,990	-	3,990
Repairs & Maintenance	421,019	337,580	337,580	-	337,580	337,580	337,580	-	337,580
Other Services & Charges	590	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$869,796</b>	<b>\$800,720</b>	<b>\$800,720</b>	<b>\$0</b>	<b>\$800,720</b>	<b>\$800,720</b>	<b>\$800,720</b>	<b>\$0</b>	<b>\$800,720</b>
<b>Operating Revenue Over/(Under) Expenditures</b>	<b>(\$80,293)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>OTHER FINANCING SOURCES:</i>									
Replacement Reserves Collections	843,892	852,806	852,806	-	852,806	852,807	852,807	(852,807)	-
Capital Contribution	52,170	1,245,420	1,245,420	-	1,245,420	826,400	826,400	-	826,400
Proceeds From Sale of Assets	80,293	-	-	-	-	-	-	-	-
Transfer In From Fund 504 Risk Management	-	-	50,000	177,531	227,531	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$976,354</b>	<b>\$2,098,226</b>	<b>\$2,148,226</b>	<b>\$177,531</b>	<b>\$2,325,757</b>	<b>\$1,679,207</b>	<b>\$1,679,207</b>	<b>(\$852,807)</b>	<b>\$826,400</b>
<i>OTHER FINANCING USES:</i>									
Fleet & Equipment New & Replacement	312,269	1,725,800	2,073,800	217,531	2,291,331	1,371,600	1,371,600	-	1,371,600
Transfer to Fund 180 Narcotics Seizure	-	-	-	-	-	-	-	-	-
<b>Total Other Financing Uses</b>	<b>\$312,269</b>	<b>\$1,725,800</b>	<b>\$2,073,800</b>	<b>\$217,531</b>	<b>\$2,291,331</b>	<b>\$1,371,600</b>	<b>\$1,371,600</b>	<b>\$0</b>	<b>\$1,371,600</b>
<b>Total Revenues</b>	<b>\$1,765,858</b>	<b>\$2,898,946</b>	<b>\$2,948,946</b>	<b>\$177,531</b>	<b>\$3,126,477</b>	<b>\$2,479,927</b>	<b>\$2,479,927</b>	<b>(\$852,807)</b>	<b>\$1,627,120</b>
<b>Total Expenditures</b>	<b>\$1,182,065</b>	<b>\$2,526,520</b>	<b>\$2,874,520</b>	<b>\$217,531</b>	<b>\$3,092,051</b>	<b>\$2,172,320</b>	<b>\$2,172,320</b>	<b>\$0</b>	<b>\$2,172,320</b>
<b>Beginning Fund Balance:</b>	<b>\$4,597,080</b>	<b>\$5,000,658</b>	<b>\$5,180,872</b>		<b>\$5,180,872</b>	<b>\$5,373,084</b>	<b>\$5,255,298</b>		<b>\$5,215,298</b>
<b>Ending Fund Balance:</b>	<b>\$5,180,872</b>	<b>\$5,373,084</b>	<b>\$5,255,298</b>		<b>\$5,215,298</b>	<b>\$5,680,691</b>	<b>\$5,562,905</b>		<b>\$4,670,098</b>

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 502 PROPERTY MANAGEMENT</b>									
<i>OPERATING REVENUES:</i>									
M&O Revenue	760,062	812,134	812,134	-	812,134	816,396	816,396	-	816,396
Interest Earnings	9,253	-	-	-	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>\$ 769,314</b>	<b>\$ 812,134</b>	<b>\$ 812,134</b>	<b>\$ -</b>	<b>\$ 812,134</b>	<b>\$ 816,396</b>	<b>\$ 816,396</b>	<b>\$ -</b>	<b>\$ 816,396</b>
<i>OPERATING EXPENDITURES:</i>									
City Hall Facility	399,345	419,436	419,436	-	419,436	422,527	422,527	-	422,527
Police Station	318,335	321,799	321,799	-	321,799	322,853	322,853	-	322,853
Parking Facilities/Light Rail	51,635	70,899	70,899	-	70,899	71,016	71,016	-	71,016
<b>Total Operating Expenditures</b>	<b>\$ 769,314</b>	<b>\$ 812,134</b>	<b>\$ 812,134</b>	<b>\$ -</b>	<b>\$ 812,134</b>	<b>\$ 816,396</b>	<b>\$ 816,396</b>	<b>\$ -</b>	<b>\$ 816,396</b>
<b>Operating Revenue Over/(Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<i>OTHER FINANCING SOURCES:</i>									
Annual Replacement Reserve Collections / Other 1-Time	126,930	100,000	773,739	-	773,739	100,000	100,000	-	100,000
<b>Total Other Financing Sources</b>	<b>\$ 126,930</b>	<b>\$ 100,000</b>	<b>\$ 773,739</b>	<b>\$ -</b>	<b>\$ 773,739</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>
<i>OTHER FINANCING USES:</i>									
Capital/1-Time/6-Year Property Management Plan	45,783	545,000	1,344,364	-	1,344,364	185,000	185,000	-	185,000
<b>Total Other Financing Uses</b>	<b>\$ 45,783</b>	<b>\$ 545,000</b>	<b>\$ 1,344,364</b>	<b>\$ -</b>	<b>\$ 1,344,364</b>	<b>\$ 185,000</b>	<b>\$ 185,000</b>	<b>\$ -</b>	<b>\$ 185,000</b>
<b>Total Revenues</b>	<b>\$ 896,245</b>	<b>\$ 912,134</b>	<b>\$ 1,585,873</b>	<b>\$ -</b>	<b>\$ 1,585,873</b>	<b>\$ 916,396</b>	<b>\$ 916,396</b>	<b>\$ -</b>	<b>\$ 916,396</b>
<b>Total Expenditures</b>	<b>\$ 815,097</b>	<b>\$ 1,357,134</b>	<b>\$ 2,156,498</b>	<b>\$ -</b>	<b>\$ 2,156,498</b>	<b>\$ 1,001,396</b>	<b>\$ 1,001,396</b>	<b>\$ -</b>	<b>\$ 1,001,396</b>
<b>Beginning Fund Balance:</b>	<b>\$574,479</b>	<b>\$530,000</b>	<b>\$655,626</b>		<b>\$655,626</b>	<b>\$85,000</b>	<b>\$85,000</b>		<b>\$85,000</b>
<b>Ending Fund Balance:</b>	<b>\$655,626</b>	<b>\$85,000</b>	<b>\$85,000</b>		<b>\$85,000</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 503 INFORMATION TECHNOLOGY</b>									
<i>REVENUES:</i>									
M&O Revenue	1,874,210	2,273,546	2,308,546	120,028	2,428,574	2,278,852	2,413,852	331,428	2,745,280
Misc/Interest/Other	4,453	-	-	-	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>\$ 1,878,663</b>	<b>\$ 2,273,546</b>	<b>\$ 2,308,546</b>	<b>\$ 120,028</b>	<b>\$ 2,428,574</b>	<b>\$ 2,278,852</b>	<b>\$ 2,413,852</b>	<b>\$ 331,428</b>	<b>\$ 2,745,280</b>
<i>EXPENDITURES:</i>									
Personnel	640,728	770,961	770,961	-	770,961	788,267	788,267	-	788,267
Supplies	94,684	179,520	179,520	-	179,520	179,520	179,520	-	179,520
Services & Charges	1,143,251	1,323,065	1,358,065	120,028	1,478,093	1,311,065	1,446,065	331,428	1,777,493
<b>Total Operating Expenditures</b>	<b>\$1,878,663</b>	<b>\$2,273,546</b>	<b>\$2,308,546</b>	<b>\$120,028</b>	<b>\$2,428,574</b>	<b>\$2,278,852</b>	<b>\$2,413,852</b>	<b>\$331,428</b>	<b>\$2,745,280</b>
<b>Operating Revenue Over/(Under) Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>OTHER FINANCING SOURCES:</i>									
Replacement Reserve Collection	66,576	66,844	66,844	-	66,844	66,844	66,844	-	66,844
Capital Contrib & Other 1-Time /6-Year Strategic Plan	404,150	600,100	1,247,485	174,890	1,422,375	672,000	925,550	450,000	1,375,550
<b>Total Other Financing Sources</b>	<b>\$470,726</b>	<b>\$666,944</b>	<b>\$1,314,329</b>	<b>\$174,890</b>	<b>\$1,489,219</b>	<b>\$738,844</b>	<b>\$992,394</b>	<b>\$450,000</b>	<b>\$1,442,394</b>
<i>OTHER FINANCING USES:</i>									
One-Time/Capital	404,150	603,600	1,250,985	174,890	1,425,875	672,000	925,550	450,000	1,375,550
<b>Total Other Financing Uses</b>	<b>\$404,150</b>	<b>\$603,600</b>	<b>\$1,250,985</b>	<b>\$174,890</b>	<b>\$1,425,875</b>	<b>\$672,000</b>	<b>\$925,550</b>	<b>\$450,000</b>	<b>\$1,375,550</b>
<b>Total Revenues</b>	<b>\$2,349,389</b>	<b>\$2,940,490</b>	<b>\$3,622,875</b>	<b>\$294,918</b>	<b>\$3,917,793</b>	<b>\$3,017,696</b>	<b>\$3,406,246</b>	<b>\$781,428</b>	<b>\$4,187,674</b>
<b>Total Expenditures</b>	<b>\$2,282,813</b>	<b>\$2,877,146</b>	<b>\$3,559,531</b>	<b>\$294,918</b>	<b>\$3,854,449</b>	<b>\$2,950,852</b>	<b>\$3,339,402</b>	<b>\$781,428</b>	<b>\$4,120,830</b>
<b>Beginning Fund Balance:</b>	<b>\$205,522</b>	<b>\$272,278</b>	<b>\$272,098</b>		<b>\$272,098</b>	<b>\$335,622</b>	<b>\$335,442</b>		<b>\$335,442</b>
<b>Ending Fund Balance:</b>	<b>\$272,098</b>	<b>\$335,622</b>	<b>\$335,442</b>		<b>\$335,442</b>	<b>\$402,466</b>	<b>\$402,286</b>		<b>\$402,286</b>

	2022 Annual	2023 Original	2023 Current Revised	2023 Proposed Adjustments	2023 Proposed Revised	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
<b>FUND 504 RISK MANAGEMENT</b>									
<i>REVENUES:</i>									
M&O Revenue	1,644,051	2,048,830	2,102,830	-	2,102,830	2,050,120	2,104,120	775,272	2,879,392
AWC Retro Refund	0	-	-	-	-	-	-	-	-
Interest/Miscellaneous	205	-	-	-	-	-	-	-	-
Insurance Proceeds/3rd Party Recoveries	225,432	400,000	520,000	177,531	697,531	400,000	400,000	-	400,000
<b>Total Revenues</b>	<b>\$1,869,688</b>	<b>\$2,448,830</b>	<b>\$2,622,830</b>	<b>\$177,531</b>	<b>\$2,800,361</b>	<b>\$2,450,120</b>	<b>\$2,504,120</b>	<b>\$775,272</b>	<b>\$3,279,392</b>
<i>EXPENDITURES:</i>									
Safety Program	2,223	3,980	3,980	-	3,980	3,980	3,980	-	3,980
AWC Retro Program	231	77,450	77,450	-	77,450	78,740	78,740	-	78,740
WCIA Assessment	1,477,145	1,967,400	2,021,400	-	2,021,400	1,967,400	2,021,400	775,272	2,796,672
Claims/Judgments & Settlements	390,089	400,000	470,000	-	470,000	400,000	400,000	-	400,000
<b>Total Expenditures</b>	<b>\$1,869,688</b>	<b>\$2,448,830</b>	<b>\$2,572,830</b>	<b>\$0</b>	<b>\$2,572,830</b>	<b>\$2,450,120</b>	<b>\$2,504,120</b>	<b>\$775,272</b>	<b>\$3,279,392</b>
<i>OTHER FINANCING SOURCES:</i>									
Capital Contribution/1-Time M&O	-	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>OTHER FINANCING USES:</i>									
Transfer To Fund 501 Fleet & Equipment	-	-	50,000	177,531	227,531	-	-	-	-
<b>Total Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$177,531</b>	<b>\$227,531</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$1,869,688</b>	<b>\$2,448,830</b>	<b>\$2,622,830</b>	<b>\$177,531</b>	<b>\$2,800,361</b>	<b>\$2,450,120</b>	<b>\$2,504,120</b>	<b>\$775,272</b>	<b>\$3,279,392</b>
<b>Total Expenditures</b>	<b>\$1,869,688</b>	<b>\$2,448,830</b>	<b>\$2,622,830</b>	<b>\$177,531</b>	<b>\$2,800,361</b>	<b>\$2,450,120</b>	<b>\$2,504,120</b>	<b>\$775,272</b>	<b>\$3,279,392</b>
<b>Beginning Fund Balance:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>





**TO:** Mayor and City Councilmembers

**FROM:** Dana Kapla, Assistant Finance Director  
Tho Kraus, Deputy City Manager

**THROUGH:** John J. Caulfield, City Manager *John J. Caulfield*

**DATE:** November 13, 2023

**SUBJECT:** Review of 2023 Lodging Tax Funding Allocations

**ATTACHMENTS:** Draft LTAC Minutes from September 22, 2023 Retreat

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### **Overview**

As authorized under state law, the City of Lakewood has enacted a lodging tax. The City receives a 7% share of the taxes collected by Washington State from lodging-related businesses located within the City.

The 7% breaks down into 4% which can be used for tourism promotion, or the acquisition of tourism-related facilities, or operation of tourism-related facilities. The additional 3% is restricted to the acquisition, construction, expansion, marketing, management, and financing of convention facilities, and facilities necessary to support major tourism destination attractions that serve a minimum of one million visitors per year.

The memorandum discusses the City's Lodging Tax Advisory Committee (LTAC), the estimated funds available, how the funds may be used, grant requests and recommendations.

### **Lodging Tax Advisory Committee**

If a city collects lodging tax, state law requires the formation of a lodging tax advisory committee. The committee must have at least five members who must be appointed by the city council. At least two of the members must represent businesses required to collect the tax, and at least two of the members of the committee must represent entities who are involved in activities authorized to be funded by the tax. The fifth member must be an elected official of the city, who shall serve as chair of the committee. There is no maximum number of participants on the lodging tax advisory committee as long as the number of members representing businesses authorized to collect the tax and those representing entities authorized to receive funding are equal. Current members are:

Chair	Represent Businesses Authorized to Collect the Tax	Represent Entities Authorized to Receive Funding
Mayor Jason Whalen	Jarnail Singh Comfort Inn & Suites Term Expired 12/31/2025	Dean Burke Travel Tacoma-Mt Rainier Tourism & Sports
	DJ Wilkins Best Western Lakewood Term Expires 12/31/2025	Linda Smith Lakewood Chamber of Commerce

One role of the LTAC is to consider requests for use of lodging tax funds. LTAC considers these requests through a public process, which is intended to generate comments and funding recommendations. These are forwarded to the Lakewood City Council who, in turn, reviews all of LTAC's proposals and votes yes or no to each one. The City Council cannot modify the recommended amounts or recipients provided to them by LTAC.

### 2023 Estimated Funds Available for 2024 Grant Awards

	Restrictions on Use		Total
	4%	3% (Restricted)	
	Reserved for tourism, promotion, acquisition of tourism related facilities, or operation of tourism related facilities.	Reserved for acquisition, construction, expansion, marketing, and management of convention facilities.	
<b>Total Estimated Funding Available for 2024 Grant Awards</b>			
Estimated Ending Balance, 12/31/2023	\$1,440,104	\$1,800,721	\$3,240,825
Less Required for CPTC McGavick Center	\$0	(\$101,850)	(\$101,850)
<b>Total</b>	<b>\$1,440,104</b>	<b>\$1,698,871</b>	<b>\$3,138,975</b>

### Grant Requests

On July 31, 2023, the City solicited for and received 17 proposals requesting \$1,017,950.

Additionally, the City had previously committed to make annual payments of \$101,850, beginning in 2007, for 20 years to Clover Park Technical College for the construction of the Sharon McGavick Student/Conference Center.

### 2023 Grant Award Recommendations

The LTAC was provided completed applications on September 12, 2023 for review. On September 22, 2023 the LTAC met for a full day to hear presentations by each of the applicants. The members of the committee carefully considered each request based on the following criteria:

- Funds available
- Past performance
- Ability to attract tourism, particularly from outside the 50 mile radius
- Strength of the applications
- City of Lakewood's desire to retain dollars for future capital project(s)

Below are the Lodging Tax Advisory Committee's recommendations:

2023 Requests for 2024 LTAC Grant Funds	Total Project Cost	Funding Request			Recommended Funding		
		Non-Capital	Capital	Total	Non-Capital (4%)	Capital (3%)	Total
Grave Concerns Association	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	10,000	-	10,000
Historic Fort Steilacoom Association	17,000	15,000	-	15,000	15,000	-	15,000
Asia Pacific Cultural Center	42,600	15,000	-	15,000	15,000	-	15,000
Travel Tacoma - Mt. Rainier Tourism & Sports	4,016,415	115,000	-	115,000	115,000	-	115,000
Lakewold Gardens	200,000	200,000	-	200,000	200,000	-	200,000
Lakes Cross County Booster Club	6,500	6,500	-	6,500	6,500	-	6,500
Lakewood Chamber of Commerce	112,000	112,000	-	112,000	112,000	-	112,000
Lakewood Historical Society & Museum	58,000	39,500	-	39,500	39,500	-	39,500
Lakewood Playhouse <sup>1</sup>	30,000	28,000	-	28,000	35,000	-	35,000
Lakewood Sister Cities Association	24,500	23,950	-	23,950	23,950	-	23,950
City of Lakewood - Gimhae Delegation Visit	35,000	35,000	-	35,000	35,000	-	35,000
City of Lakewood - Marketing Promotion	75,000	75,000	-	75,000	75,000	-	75,000
City of Lakewood - SummerFEST	250,000	193,000	-	193,000	193,000	-	193,000
City of Lakewood - Farmers Market	93,000	78,000	-	78,000	78,000	-	78,000
City of Lakewood - Pavillion Concert Series	54,000	30,000	-	30,000	30,000	-	30,000
City of Lakewood - Saturday Street Festival	30,000	15,000	-	15,000	15,000	-	15,000
City of Lakewood - Fiesta de la Familia	52,000	27,000	-	27,000	27,000	-	27,000
	<b>\$ 5,106,015</b>	<b>\$ 1,017,950</b>	<b>\$ -</b>	<b>\$ 1,017,950</b>	<b>1,024,950</b>	<b>-</b>	<b>1,024,950</b>
CPTC McGavick Center - Committed, Annual Payment	\$ 101,850	\$ -	\$ 101,850	\$ 101,850	-	101,850	101,850
	<b>\$ 5,207,865</b>	<b>\$ 1,017,950</b>	<b>\$ 101,850</b>	<b>\$ 1,119,800</b>	<b>1,024,950</b>	<b>101,850</b>	<b>1,126,800</b>
2024 Available funds =>					<b>\$ 1,440,104</b>	<b>\$ 1,800,721</b>	<b>\$ 3,240,825</b>
Ending Balance =>					<b>\$ 415,154</b>	<b>\$ 1,698,871</b>	<b>\$ 2,114,025</b>

<sup>1</sup> Lakewood Playhouse: An additional \$7,000 was added to accommodate for the marketing and promotional painted wall mural by artist Jeremy Gregory.

## Next Step

On November 20, 2023, the City Council will be requested to authorize the City Manager to enter into service contracts for the provision of tourism services in 2024.

The City Council may:


1. Accept or reject any of the LTAC funding recommendations;

*The City Council is not required to fund the full list of recommended recipients and may choose to make awards to some or even none of the recommended recipients, but the City Council may not award funds to any recipient that was not recommended by LTAC.*

2. Return the recommendations to the LTAC for further consideration. under this alternative, the City Council would need to provide direction as to what it desires from the committee; or

*The City Council may award amounts different from the LTAC's recommended amounts but only after satisfying the procedural requirement of submitting the proposed change(s) to the LTAC for review and comment at least 45 days before financial action is taken.*

## **ATTACHMENT: Minutes of Sept. 22, 2022 LTAC Retreat**

	<b>LODGING TAX ADVISORY COMMITTEE (LTAC)</b> <b>September 22, 2022 - Thursday – 8:30 A.M.</b> <b>Council Chambers (and via Zoom)</b>
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### **CALL TO ORDER**

Chair Mayor Jason Whalen called the meeting to order at 8:44 a.m.

### **ROLL CALL** (Committee members announced their presence)

Members present: **In person:** Lakewood Mayor Jason Whalen, Chair; Chelene Potvin-Bird, Vice President of Sales & Servicing/CEO - Travel Tacoma; DJ Wilkins, Comfort Inn and Suites

Members arriving after roll call: Linda Smith, President/CEO - Lakewood Chamber of Commerce and Jarnail Singh, President - Comfort Inn & Suites.

Members Absent: None

City staff present: Dana Kapla, Assistant Finance Director; Jennifer Posalski, CED Office Assistant.

**PUBLIC COMMENTS** - None.

**MEETING MINUTES APPROVAL** - The motion to approve the 2022 LTAC meeting minutes from September 23, 2021 passed unanimously.

### **OPEN PUBLIC MEETINGS ACT**

City Attorney Heidi Ann Wachter provided an annual update to the Open Public Meetings Act. She discussed some of the challenges surrounding public disclosures and described their responsibilities. Once the training concluded she noted that the three people in attendance had been trained. Linda Smith joined late, and Ms. Wachter asked Ms. Smith if she was familiar with the public meetings act and if she had been trained. Ms. Smith indicated she had been through this many times. Member Potvin-Bird asked to describe voting when members have interest in the proposals. Ms. Wachter stated they could not vote if they had interest and described when members could have input and discussed the quorum. Chair Mayor Whalen noted that he has not seen or heard any audit finding related to LTAC, Ms. Wachter confirmed and said that it could say with confidence that there would not be one. Ms. Wachter noted that if the committee needed her assistance or had question to contact her.

### **2022 GRANTS STATUS & FUND BALANCE** – Dana Kapla, Assistant Finance Director.

Ms. Kapla gave an overview of the Lodging Tax Advisory Committee process and described the breakdown of the Washington State's lodging taxes paid by lodging businesses. She provided a brief overview of the agreement with Clover Park Technical College relating to the McGavick Center and announced that \$2,575,189 is available for allocation in 2023 (net of McGavick lease debt service requirement). She stated \$1,424,384 was available 4%, which is the unrestricted portion that can also be used for capital, and \$1,150,805 is from the 3% that is restricted for capital purposes only. She pointed out that this information was located within the package along with a 2021 funding report. Chair Mayor Whalen wanted confirmation that his understanding of the presentation regarding the McGavick center contract and the fact that the city had no ownership of the McGavick Center at the time of the contract. Ms. Kapla confirmed.

## **2023 GRANT PROPOSAL PRESENTATIONS**

### **Grave Concerns Association – Laurel Lemke, Chair Person**

Ms. Lemke began by describing the Grave Concerns Association (GCA) and how they are dedicated to the restoration of the historic Western State Hospital Cemetery at Fort Steilacoom Park. Ms. Lemke explained a place of burial is very sacred and should be identified by a tombstone or grave marker. While there are many grave markers many have deteriorated or need replacement, GCA works to replace them. To do this they would like request funds for; a) create and distribute tri-fold brochures; b) create and distribute postcards; c) would like to work with Pretty Gritty Tours which is online. They would like to distribute additional information about the Graves Concerns Association and to add more historical markers. Pretty Gritty Tours could assist in with this goal.

### **Historic Fort Steilacoom Association (HFSA) – Joseph Lewis, Secretary**

Mr. Lewis began by describing how LTAC funding has help Historic Fort Steilacoom Association get caught up with technology. They have been able to update their website, renew membership, donate money and design and purchase tickets for tours. They use the Eventbrite Application to establish capacity for tours. They are now on social media which is one way they market in addition to publishing newsletters. They are now able to host hybrid meetings using Zoom. They use the Square for processing credit cards which provide inventory control. They are now in the process of creating videos and provided examples. Mr. Lewis displayed hats, long sleeved t-shirts, and jigsaw puzzles they now have available for advertising. He also explained how they join various events and gatherings to get their information out to the public. He stated he they only needed \$12,000 this year.

Chair Mayor Whalen asked what their goals were to attract attendance. Mr. Lewis stated they are limited by volunteers and have lost some due to COVID. They have started to attract younger people, but not available during the weeks.

Chair Mayor Whalen asked if they foresee any needs for capital money for sustainability. Mr. Lewis said yes and is aware of the discussions between DSHS and the City, but they do not own the building they are currently in. Chair Mayor Whalen stated that city was in discussions with DSHS which is similar to the transfer of Fort Steilacoom Park and provided some additional information.

Member Potvin-Bird asked how they are tracking attendance over 50 miles. Mr. Lewis said their attendance is less than 20% and described how they might obtain this information.

Member Potvin-Bird asked where they get their additional funding. Mr. Lewis stated they obtain revenue from tickets, merchandise, donations, and Nisqually tribe.

### **Asia Pacific Cultural Center (APCC) - Faaluaina Pritchard, Executive Director**

Ms. Pritchard said the APCC could not take place without LTAC support. She noted that the Pacific Islander population has continued to increase over the years in this area. She presented information on the activities in 2022 and stated how they want to instill the language and culture on the younger generation so that their culture and language will go on. She provided an overview of the activities and stated that it is a wonderful event for people from all over. She thanked the committee and hoped they would continue to support them.

### **Travel Tacoma Mt. Rainier Tourism & Sports - Dean Burke, President/CEO**

Mr. Burke started by stating they have a lot to look forward to 2023. They are making a 42% jump in stay within the county. 2022 had a delivery goal of 63,000 in 2022 and will go to 105,000 in 2023. He explained they are seeing an increase in attendance via the Geodata tool they currently use to track information. He listed priority events such as golf, cyclocross, cross county, baseball, SummerFEST Lakewold Gardens, Colonial Plaza Asia Pacific Cultural Center, Geo-Targeting complains, and have increased capacity for larger conventions. He mentioned they are requesting a very modest increase for 2023 with the leanest team ever and setting the highest ROI values ever. Using Geodata reports, he shared many trends over time such as trips, locations/ranges from area, celebrations attendance numbers, state visitation, and demographic information, with/such as age groups, income, education and ethnicity.

Chair Mayor Whalen asked what Lakewood is missing to increase tourism. Mr. Burke stated he would love to discuss offline as the questions is very complicated.

Chair Mayor Whalen asked what he was seeing regarding to meeting size/place/attendance and that are in demand. Mr. Burke stated this is a complex question because of the pandemic recovery, but what he is seeing at the moment he is smaller meetings. However, while the big national meetings are recovering this number could increase.

Member Wilkins asked what their plans were for the Colonial Plaza. Mr. Burke said there is detail in the proposal, but their plan for 2023 is to paint a larger narrative on the larger itineraries.

**Lakewold Gardens - Tourism** – Susan Warner, Executive Director, Robin Echtle, Contract Grant Writer. Ms. Warner thanked LTAC for their support. Ms. Warner presented a slide showing the breakdown of the requested \$100,000, which she announced was similar to last year. She then stated that their goal is to be a “garden of all seasons”. Ms. Warner presented slides with current trends for visitors, demographics, web presence, and social media. She introduced the Black Splendor series, explained their wedding series, their presence at the local farmer’s markets and State fairs. Ms. Warner introduced new exhibition series programs such as Rainbow to the Anthropocene, Artist Series, painting programs for veterans, and explained how they are a Blue Star Museum which attracts veterans. She was happy to announce their concert programs are selling out and presented information on their Halloween series, scavenger hunt, solstice lights, big nature flag, micro nature, Mayfest/Mother’s Day, and Fairyfest.

Chair Mayor Whalen asked if they had flyers available for the hotels and motel. She responded yes.

**Lakewold Gardens - Capital** – Susan Warner, Executive Director, Robin Echtle, Contract Grant Writer. Ms. Warner explained that the capital was for the restoration of the carriage house on the property which is the first building the visitor’s encounter. She stated that it is in need of rehabilitation and is the oldest building on the property. This building houses admission and their garden shop. She provided the history of the building and provided a rendering of their design. This new space would continue to contain admissions and garden shop, but then would also include exhibition space, education studio, and greeting rooms. The space would be flexible for community use. The total cost of renovation will be \$3.2M and was happy to say that they are over \$2M in their fund raising. The State’s Heritage Capital Fund is investing approximately \$800,000. She explained that this restoration will be available not only for the communities but for our schools. She show drawing for new restrooms, meeting rooms, activity rooms, new greenhouse, large doors that open to outdoor space, garden shop, admission office, upstairs/roof area. Ms. Warner asked that the City support this endeavor as an investment of \$400,000 over 4 years and in exchange the City would have access to this building for City use, similar to Clover Park.

Member Potvin-Bird asked how they plan to cover other costs. Ms. Warner stated they have increased their budget to support these new projects and have many foundations approaching them to support and described the other current funding.

Chair Mayor Whalen added that the rationale in building the facility increases their sustainability by having these new programs. Chair Mayor Whalen explained the need for this mid-size space. Committee then discussed space size further.

**Lakewood Historical Society (LHS)** - Phil Raschke, Board member; Sue Scott, President.

Ms. Scott presented the members with their latest newsletter about museums and introduced Mr. Raschke. Mr. Raschke started by providing a brief history of the museum and presented photos of their history, renovation, and changes. He then presented photos of their welcome flag, theater history show casing motion activated film, historic cabin with QR code, introduced the one-room Byrd School which was the beginning of the Clover Park School District, described how the buffalo soldier influenced Lakewood's growth, and introduced Lakewood's first mayor, Lt. Ret. William Harrison. Mr. Raschke stated how their current 8 volunteers (no paid staff) plan, maintain, conduct fundraising events, and operate the museum with a total operating cost of \$60,950 per year. He detailed their revenue and described how they would still have an operating shortfall of \$32,500. Their current goal is to host 10 historical events, place 2 historical markers, publish 4 publications (Prairie Gazette), maintain current paid memberships, increase their board, and refresh and maintain the museum. He then described a few of their featured stories, historical markers, historical films, and book program.

**Lakewood Arts Festival Association** – Phil Raschke, Vice Chair

Mr. Raschke provided a brief history. He stated that when they started with the Lakewood Art Commission they wanted to do something with film therefore they created a film festival in Lakewood. It started as the Asian FilmFest which was then combined with International FilmFest. This is how Film and Art and Book (FAB) was born. They had an overwhelming response which led to creation of a presence on Facebook, website and email. Mr. Raschke presented information on the 6<sup>th</sup> Annual Lakewood Festival (FAB) and told stories of visiting authors and special guests. He explained FAB is a one-of-a-kind festival with a unique combination of creative endeavors which has peaked interest from a broad section to the public. Mr. Raschke stated that their copy right brand "FAB" has proven to be a superb marketing technique. He then went on to describe the schedule for the 10<sup>th</sup> Annual Festival and the films, authors, musicians, presentations, displays, and award ceremony that have been included in this festival. Mr. Raschke then described some of the expenses they would use with City's funding such as maintain current schedules, international films, juried of fine arts/arts/graphics, marketing, and add a military art display, local tribal displays, a 3-dimensional art, youth art displays and REEL LIFT 96.

Chair Mayor Whalen asked what their attendance is. Mr. Raschke stated there was an approximately 20,100.

Member Potvin-Bird ask how do they track attendee zip code. Mr. Raschke stated they collect upon entry.

Chair Mayor Whalen suggested incentivizing free registration to track information where people come from.

Chair Mayor Whalen stated he understood admission is free and at what point will you be charging to recoup money. Mr. Raschke stated that because they are in growing stage they are not ready. Discussion occurred on ways to grow attendance.



**Lakewood Chamber of Commerce – Tourism - Linda Smith, President/CEO**

Ms. Smith stated they will be focused on the individual consumer (leisure) traveler through 2023. They serve travelers driving to Lakewood to overnight, shop, dine and tour the area while their focus market is Seattle-north, eastern Washington, Idaho and Portland south. Ms. Smith stated they would like to maintain operation of the information center 7 days a week, create and distribute informational publications, maintain online presence, produce destinations videos/guides and commercials, and partner with umbrella organization such as Travel+Tacoma. She presented information about the center, brochures, calendar-of-events, visitor guides/directory, and their website. She described what can be found on their website such as antiques, zoos, dining, accommodations, churches, parks, B&Bs, historical information, local attractions, events, tours, and a page for each of their partners. Here one can share information and provide reviews for travelers. Ms. Smith presented information on the “Continue to Drive Tour Ad Campaign”, their visitor guide, foodie road trip, international road trip, seasonal ads. She presented their concept for next year which is “Our Best Kept Secrets”.

Chair Mayor Whalen asked to if the City had any missing links. Ms. Smith stated Lakewood has a plethora of beauty but not many indoor attractions for all year around.

Member Potvin-Bird stated how the industry needed more resources to support tourism.

**Lakewood Chamber of Commerce – Nights of Blue Lights**

Ms. Smith mentioned that this event is the way to brand the community for the holiday season. She presented a history of the origins of the blue lights. She explained it started with decorating the Colonial Plaza theatre and how people travelled from all over to see the blue lights. This tradition was kept alive through the 70s and began to wane. The blue lights blazed again after the tragedy in Lakewood November 29, 2009. Ms. Smith would like to, once again, propose that Lakewood be branded as City of Blue lights this holiday season. She presented photos of some of the 55 businesses that took part in the past year’s event. The Chamber had lights installed for 38 businesses. Ms. Smith stated that they plan to kick off the event with an outdoor gathering prior to the Christmas Parade.

Chair Mayor Whalen asked what they do with the funds. Ms. Smith stated that the funds are used for marketing, materials, and labor to install the lights for the business that request the lights.

**Lakewood Arts Foundation, Lakewood Community Playhouse dba Lakewood Playhouse and Lakewood Institute of Theatre – Paige Hansen – Vice President**

Ms. Hansen gave thanks for the support and provided a history of Lakewood Playhouse. She stated that the Playhouse has been operating for 84 seasons. She described the uniqueness of their round theatre. People come from all over to see a show with the unique setting and the type of shows they present. She provided information about some of their shows, talent, directors, and attendees. Their mission statements states that they nurture students of all ages, at all stages, by offering a variety of education and performance opportunities, and empowers life skill through the experience of theatre. Ms. Hansen stated the pandemic effected their season, but plans to consolidate and rebuild. Their 2022 season will be shortened and plan to announce shows shortly. She was happy to announce they have received an angel donor that will help to support the Playhouse. She thanked the committee for prior support and hope they will continue their support and would it go to advertising. There is a population of approximately 876,000 in Pierce County and they estimate only 6,000 know about the Playhouse. They plan to reach a larger population through marketing and quality shows.

Member Wilkins ask what are some of the strategies they have for the new funding source. Ms. Hansen said they plan to put up large posters, create more press releases, advertise among a larger area, and by the word of mouth.

Chair Mayor Whalen asked how their facilities are holding up. Ms. Hansen stated the donation from the angel donor will be addressing issues with the side shed, roof, yard, storage, lobby refreshment, backstage and dressing room.

**City of Lakewood PRCS – SummerFEST - Sally Martinez, Parks and Recreation Coordinator.**

Ms. Martinez started by showing an advertisement for the event. She stated that radio ads are the key component for getting their information out. Sponsors Amazon and TwinStar Credit Union were new sponsors for 2021. Ms. Martinez stated because radio ads are expensive she has obtained the radio stations as sponsors to reduce this cost, which included 186 commercials heard by over 1 million people. Free advertising was also provided by Seattle Ballooning Company, Museum of Glass Hot Shop and other vendors. Ms. Martinez presented a variety of marketing reports, photos, and event information. With their sponsorship, and 25,000 people attending in attendance in 2021 Ms. Martinez says they are in their sweet spot. Based on their space and parking they do not want the festival larger or smaller. Ms. Martinez stated that it's important they have resources for print, radio, digital, posters, signs, banners, sticker, and swag for their marketing campaign. She presented information and videos from some of the entertainment and activities they had in 2021 and described how they had "something for everyone". Lastly, she presented photos of some of the 185 vendors, visitors, support, the drone show, and announced July 15, 2023 will be SummerFest 2023.

Member Potvin-Bird noted LTAC funding has increased and wanted to know what her expectation moving forward was. Ms. Martinez stated she now knows what is needed and that this should be the last increase to operate fully.

Chair Mayor Whalen asked how much money was used from the general fund subsidy. Ms. Martinez stated \$23,000 from the City, along with support from LTAC and sponsorships.

**City of Lakewood PRCS – Farmers Market - Sally Martinez, Parks and Recreation Coordinator**

Ms. Martinez opened by stating this last season was beyond successful. She thanked the committee for their sponsorship. She stated the market was moved from the parking lot to the grounds and could tell it was successful due to the increased attendance. In 2022, she estimates that she get 5,000 visitors a day which has increased sales. Ms. Martinez presented slides that support the growth of the market and believes it was due to funding increase. This year's market added SNAP and EBT, which brings money to our vendors but has increased the need for additional staff. She presented photos from this year's market. The location adjustment has provided vendors and attendees with more trees for shade, more room for Food Trucks, additional seating, more parking, and linear walkways for better accessibility and near the pavilion for the Concert Series. She provided many photos and videos from the event and provided a list of the type of vendors you can find at the market along of views of the market and diversity of the attendees.

Member Potvin-Bird asked how many people attend this year. Ms. Martinez stated 4K to 5K and will not change locations again as this is perfect.

Chair Mayor Whalen ask what their total cost was. Ms. Martinez said it was \$67,000 due to additional staffing. The city subsidizes \$20,000 plus LTAC funding and vendor fees. Ms. Martinez stated she will continue the marketing strategy and conduct surveys to obtain information from attendees.

**City of Lakewood PRCS – Summer Concert Series - Sally Martinez, Parks and Recreation Coordinator**

Ms. Martinez stated she did not need to ask for additional money as this is the right amount. She presented a video of the concert series and photos of the attendees and the artists. She noted that attendees are from all different backgrounds and having a great time. Ms. Martinez stated she has already booked the 6 or 7 bands for next year.

Chair Mayor Whalen asked why bands were not playing in the pavilion. Ms. Martinez stated the artists preferred outside of the pavilion due to the sound baffling problems. Mayor Whalen stated this is a good opportunity to ask for capital funding and may need to request for it next year.

**City of Lakewood PRCS – Saturday Streets Festival – Sally Martinez, Parks and Recreation Coordinator**

Ms. Martinez thanks the committee for their funding. She stated they had 4 events which were May through September. She highlighted the Jazz night and Car Show and presented information on awards activity, roaming entertainment, face painting, games, market vendors, live music, crafts, fire department, food trucks, and great partners. She also provided detail on the Fiesta la Familia event and proceeded to present the entertainment, food, sponsors, and activities that were included in the event.

Chair Mayor Whalen stated there are not a lot of activities during the shoulder months and wanted to know if she'd consider having a night market. Ms. Martinez stated it was hard to get food and vendor trucks during this time as they their regular day markets and didn't think a night market would work, but suggested perhaps a food truck rally could work. Discussion on night market or other types of events continued. After some discussion they concluded another market might be able to take place and Ms. Martinez could look into it.

**Lakewood Sister Cities Association – Gimhae Delegation– Connie Coleman-Lacadie, President**

Ms. Coleman-Lacadie introduced herself and thanked the committee for their support. Their sister cities are Okinawa, Japan; Bauang, Philippines; Gimhae, South Korea; and Danzhou, People's Republic of China, and mission is to promote relationships with international cities by providing cultural, social, educational, and governmental opportunities and encouraging trade, tourism, and economic development. Due to the pandemic they were unable to meet in person in 2021 and 2022 but did conduct meetings virtually. She stated that in 2021 the City of Lakewood hosted an art contest that included 80 submissions from Gimhae students, which one made the cover of Lakewood's Connection magazine. The City will host a commemorating ceremony to become a Sister City with Gimhae December of 2022. She thanked the committee for being flexible with the funding support due to the pandemic and travel adjustments due to the pandemic.

Chair Mayor Whalen asked if we pay for their lodging for their visits. Ms. Coleman-Lacadie stated they pay for all the travel to our city except for the airfare to the US. In turn, when we visit them, they do the same.

Chair Mayor Whalen asked if the Lt Governor has been included. Ms. Coleman-Lacadie stated state government has been invited (and attended) along with the Chamber, school districted, and City officials.

**Lakewood Sister Cities Association — International Festival Kathleen Hoban, Vice President**

Ms. Coleman-Lacadie stated that the international festival was their largest event. They have hosted 15 years at Sharon McGavick Center & Fort Steilacoom Pierce College to support student exchange. The students from the student exchanged helped created posters promoting the international festival, host calligraphy and origami booths, volunteer in the community and complete an internship in the field of

study with local businesses. In 2016 they jointed SummerFest which increased attendance by over 5,000 and continues to grow each year they participate. She presented photos, activities, entertainment, and other information from past events. Ms. Coleman-Lacadie noted that they have increased the request because of increased costs and the increased participation. She thanked the committee again for their support.

Chair Mayor Whalen asked if they work with or issues with the timing with the Asian Pacific Cultural Center. Ms. Coleman-Lacadie stated they had not except for one hiccup when they both had entertainment programs at once, but not since then. She said she has worked with the Asian Pacific Cultural Center for many years and they work well together.

**City of Lakewood Communications – Imaging Promotions 2022 –Brynn Grimley, Communications Manager**

Ms. Grimley stated they are requesting funding to continue the Nearcation campaign. The Nearcation campaign was created from the pandemic which is consistent with the City Council vision and goals. The LTAC support would go to support website management, content development focused on promoting Lakewood as a destination for special event, park exploration, restaurant crawls, business visits, and overnight stays. Ms. Grimley presented the marketing and promotion history and provided highlights from the current campaign, such as 523K video views, 3,799 total clicks, 360K YouTube impressions, and 163K Facebook impressions from paid ads. Goals for 2023 are to generate new content, increase outreach, and focus on overnight stays and attendance to local events. She stated beneficiaries will be residents, businesses, and others by raising awareness of Lakewood’s attractions, spurring development to create more economic activity, and increase tourism.

Member Potvin-Bird stated that Nearcation, like Travel+Tacoma, they are marketing for extended stays.

## GRANT FUNDING DECISIONS

LTAC deliberations commenced to determine the amount of grants to be awards.

### **Basis for Awards and Other Recommendations**

- Asian Pacific Cultural Center - The committee granted the full amount requested of \$15,000.
- Grave Concerns - The committee granted the full amount requested of \$5,000.
- Historic Fort Steilacoom Association - The committee granted the full amount requested of \$12,000.
- Lakewold Gardens - Capital - The committee granted the full amount requested of \$400,000 spread evenly over 6 years under the condition it is allowable.
- Lakewold Gardens - Tourism & Promotions - The committee granted the full amount requested of \$100,000.
- Lakewood Arts Book Festival Association - The committee granted the full amount requested of \$23, 000 and asks they track attendance.
- Lakewood Chamber of Commerce - Nights of Lights - The committee granted the full amount requested of \$25,000.
- Lakewood Chamber of Commerce - Tourism - The committee granted the full amount requested of \$100,000.
- Lakewood Historical Society & Museum - The committee granted the full amount requested of \$32,500.
- Lakewood Playhouse - The committee granted the full amount requested of \$25,000.
- Lakewood Sister Cities Association - Friendship Delegation - The committee granted the full amount requested of \$21,500.
- Lakewood Sister Cities Association - International Festival - The committee granted the full amount requested of \$9,000.
- Travel Tacoma - The committee granted the full amount requested of \$115,000.
- CoL - Communications - The committee granted the full amount requested of \$60,000.
- CoL - SummerFEST - The committee granted the full amount requested of \$135,000.
- CoL - Farmers Market - The committee granted the full amount requested of \$57,000.
- CoL - Summer Concert Series - The committee granted the full amount requested of \$30,000.
- CoL - Saturday Street Festivals on Motor Ave - The committee granted the full amount requested of \$30,000 and added an additional \$7,500 under the condition a one "night event" be added to their schedule during the off-season for a total of \$37,500.

## LAKEWOOD LODGING TAX ADVISORY COMMITTEE RECOMMENDATIONS

### 2022 Requests for 2023 LTAC Grant Funds

Applicant	Funding Request			Recommended Funding			
	Non-Capital	Capital	Total	Non-Capital (4%)	Capital (3%)	Total	Notes
Asian Pacific Cultural Center	\$ 15,000	\$ -	\$ 15,000	15,000	-	15,000	
Grave Concerns	5,000	-	5,000	5,000	-	5,000	
Historic Fort Steilacoom Association	12,000	-	12,000	12,000	-	12,000	
Lakewold Gardens - Capital	-	400,000	400,000	-	400,000	400,000	Total award to be spread evenly over 4 years (\$100,00/yr) under the condition it is allowable.
Lakewold Gardens - Tourism & Promotions	100,000	-	100,000	100,000	-	100,000	
Lakewood Arts Book Festival Association	23,000	-	23,000	23,000	-	23,000	Ask that they track attendance.
Lakewood Chamber of Commerce - Nights of Lights	25,000	-	25,000	25,000	-	25,000	
Lakewood Chamber of Commerce - Tourism	100,000	-	100,000	100,000	-	100,000	
Lakewood Historical Society & Museum	32,500	-	32,500	32,500	-	32,500	
Lakewood Playhouse	25,000	-	25,000	25,000	-	25,000	
Association - Friendship Delegation	21,500	-	21,500	21,500	-	21,500	
Association - International Festival	9,000	-	9,000	9,000	-	9,000	
Travel Tacoma	115,000	-	115,000	115,000	-	115,000	
CoL - Communications	60,000	-	60,000	60,000	-	60,000	
CoL - SummerFEST	135,000	-	135,000	135,000	-	135,000	
CoL - Farmers Market	57,000	-	57,000	57,000	-	57,000	
CoL - Summer Concert Series	30,000	-	30,000	30,000	-	30,000	
CoL - Saturday Street Festivals on Motor Ave	30,000	-	30,000	37,500	-	37,500	An additional \$7,500 was added under the condition a one "night event" can be added in the off-season
	<b>\$ 795,000</b>	<b>\$ 400,000</b>	<b>\$ 1,195,000</b>	<b>802,500</b>	<b>400,000</b>	<b>1,202,500</b>	
CPTC McGavic Center (Committee, Annual Payment)	\$ -	\$ 101,850	\$ 101,850	-	101,850	101,850	
	<b>\$ 795,000</b>	<b>\$ 501,850</b>	<b>\$ 1,296,850</b>	<b>802,500</b>	<b>501,850</b>	<b>1,304,350</b>	

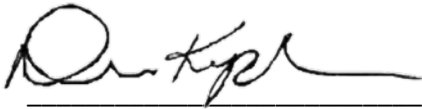
It was moved and seconded that the final allocation be approved.

With no further discussions, the motion to approve the recommended amounts was passed unanimously.

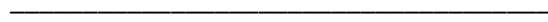
**ADJOURNMENT** - Chair Mayor Whalen adjourned the meeting at 4:32 p.m.

For the full video of this meeting go to the [City of Lakewood YouTube channel](https://www.youtube.com/watch?v=MtC8xg2AfoA) and visit the following link: <https://www.youtube.com/watch?v=MtC8xg2AfoA>

Minutes:



Dana Kapla, Asst. Finance Director (Preparer)




Mayor Jason Whalen, Chair





**TO:** Mayor and City Councilmembers

**FROM:** Mary Dodsworth, Parks, Recreation, and Community Services Director  
Tho Kraus, Deputy City Manager

**THROUGH:** John J. Caulfield, City Manager 

**DATE:** November 13, 2023

**SUBJECT:** Review of 2024 Fee Schedule Amendments

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## **BACKGROUND**

On an annual basis, the proposed fee schedule for the upcoming year is presented to the City Council for consideration and approval.

## **NEXT STEPS**

Adopt 2024 Fee Schedule Amendments – November 20, 2023

## **PROPOSED CHANGES**

For 2024, the only proposed changes are in Section G Parks and Recreation Program. The changes are presented in red, by section, with background and comparison information supporting the proposed change.

The clean version with proposed Parks and Recreation Program changes incorporated is included at the end of this memo.

## Amendments to Part G. Parks and Recreation Programs

### 1. Special Use Permit

Fee Type	Fee Amount
<b>G. PARKS AND RECREATION PROGRAMS (Facility/Use)</b>	
<b>Parks, Recreation &amp; Community Services</b>	
<b>Special Use Permit*</b>	
Events	\$200.00 - \$500.00
Street Festivals and Major events	\$1000.00 - \$5,000.00
Event Deposit	\$250.00 - \$500.00 per event
Event and Facility Staff	\$40 per hour
Additional event fees and services (plus 15% of gross private event revenue)* permit fee + extra costs associated with event (garbage, staff support, notification, sanitation, security, etc)	Market rate + 15%
<i>*permit fee + extra costs associated with event (garbage, staff support, notification, sanitation, security, etc)</i>	

### 2. Lakewood Senior Activity Center

Fee Type	Fee Amount
<b>G. PARKS AND RECREATION PROGRAMS (Facility/Use)</b>	
<b>Lakewood Senior Activity Center (two hour minimum)</b>	
<del>Rainier Room—Full activity room—</del>	<del>\$65.00 per hour</del>
<del>Glassroom</del>	<del>\$30.00 per hour</del>
<del>Art room</del>	<del>\$30.00 per hour</del>
<del>Kitchen (only if available if renting full activity room)</del>	<del>\$15.00 per hour</del>
<del>Facility Deposit</del>	<del>\$150.00</del>
<del>Cleaning Fee</del>	<del>\$150.00</del>
<del>Additional Staffing Fee</del>	<del>\$25.00 per hour</del>
<b>Cancellation Fees</b>	
<del>—Facility Deposit/Fees (less than 30-</del>	<del>(0%) 100% retained by City</del>
<del>—Facility Deposit/Fees (31-60 days-</del>	<del>(50% refunded) 50% retained-</del>
<del>—Facility Deposit/Fees (more than 61 days prior)</del>	<del>(75% refunded) 25% retained-</del>

#### Basis/Background:

The City currently does not have the Senior Center facility to rent and does anticipate one in the near future.

### 3. Outdoor Market Vendors

Fee Type		Fee Amount
G.	PARKS AND RECREATION PROGRAMS (Facility/Use)	
	<b>Outdoor Market Vendors</b>	<b>Daily Rate</b>
	Regular Stall 10x10	\$30.00
	Regular Stall 10x 20 or Food Trucks	<del>\$50</del> -\$60
	Regular Stall 10x30	<del>\$75</del> \$90
	<del>Please note that this fee structure does</del> Outdoor Market vendor rates do not apply to the other City special events. Fees for SummerFEST vendors, miscellaneous contractors, street festivals, specialty activities, food trucks and other event fees may vary based on activity, logistics, location, anticipated guests, number of days or hours of operation, sponsorship, in-kind services, impact to site and other	

Basis/Background:

Market vendor fees for the 10x20 and 10x30 correspond the 10x10 market rate.

### 4. Neighborhood Parks

Fee Type		Fee Amount
G.	PARKS AND RECREATION PROGRAMS (Facility/Use)	
	<b>Neighborhood Parks</b>	
	<del>Sport</del> Field Preparation Fees	\$25.00
	Neighborhood Field use	\$20.00 per hr (no prep); \$50.00 per game fee (2.5 hrs. and one prep per day)

Basis/Background:

Add "Sport" for clarification regarding type of field.

## 5. Fort Steilacoom Park, American Lake Park and Harry Todd Park

Fee Type		Fee Amount
<b>G.</b>	<b>PARKS AND RECREATION PROGRAMS (Facility/Use) - continued</b>	
	<b>Fort Steilacoom Park, American Lake Park and Harry Todd Park</b>	
	<b>Large Picnic Shelter - Per day, year round</b>	
	<del>—Off Season: October—April</del>	<del>\$100.00</del>
	<del>—Peak Season: May—September</del> - May require a special use permit.	\$200.00
	<b>Small Picnic Shelters - Full day only May—Sep Per day, year round</b>	
	<del>—Off Season: October—April</del>	<del>\$50.00</del>
	<del>—Peak Season: May—September</del> - May require a special use permit.	<del>\$75</del> \$100
	<b>Pavilion</b>	
	<del>—4 Hours</del>	<del>\$500.00</del>
	<del>—7 Hours</del>	<del>\$1,000.00</del>
	Hourly Rate (4 hour minimum)	\$150.00
	Deposit	<del>\$250.00</del> —\$500.00
	Cleaning Fee	<del>\$50.00—\$70.00</del> \$185
	Additional hourly rates may be charged for repairs or additional cleaning based on use of the facility. May require a special use permit.	

### Basis/Background:

Add American Lake and Harry Todd park shelters to the same price structure as Fort Steilacoom Park as they are regional parks with similar sized shelters. Fee would be for the full day regardless of season as off season use still has an impact to the park. Removing Peak/Off Peak fees is easier to administer and manage. Park gates and facilities close earlier in Fall/Winter so less time is available for use and most families can find space without reserving or paying in winter months. Data shows that less than 25% of residents are reserving park shelters so financial impact to residents and general fund is minimal. When all shelters are reserved, groups still set up in the park for private events

Delete half day and full day options and charge an hourly rate with a 4hour minimum. This makes the fee structure less confusing, supports past use/requests and aligns with similar agencies indoor facility pricing.

Deposit is \$500 and is refunded as long as there is no damage to the facility.

Quotes for contract cleaning is much more than the current rate. The new fee aligns with our contractor fees and other agencies pricing.

## Fee Comparison: Pavilion

Location	Capacity	Off Peak	Peak	Note	Cleaning Fee	Refundable Deposit
Owen Beach	66	\$125/\$150	\$150/\$175	4-hour min	\$185	-
Northwest Trek	150	-	\$300 for 90 min \$500 for 3hrs	-	-	-
Dune Peninsula	30	\$250/350	\$350/\$475	-	-	-
Wapato	55	-	\$115/\$175	4-hour min	\$185	-
Point Defiance Pagoda	130	-	\$300/\$350	-	-	-
Titlow Lodge Main Hall	220	-	\$250/\$300	4-hour min	\$185	-
Nature Center Great Room	80	-	\$75-\$150	2-hour min	-	-
Fredrickson Community Center	104	-	\$100/food \$65/no food	-	-	\$250-350
Meridian Habitat	200	-	\$155-\$200/food \$95/no food	-	-	\$250-350
Lakewood FSP Pavilion	*75	-	\$150 per hour	4-hour min	\$185	\$500
* Potential to expand pavilion use with the outdoor space to 400 capacity. Requires Special Use Permit						

## Fee Comparison: Shelters

Location	Capacity	Off Peak	Peak	Note	
Stewart Heights	40	\$60	\$85	Full day	
Swan Creek	75	\$90	\$120	Full day	
Point defiance	100	\$180	\$245	Full day	
Owen Beach	100	\$250	\$350	Full day	
Manitou	100	\$90	\$120	Full day	
Franklin Park	30	\$60	\$85	Full day	
Ft Nisqually	100	\$130	\$175	Full day	
Titlow	100	\$180	\$245	Full day	
Wapato	75	\$115	\$150	Full day	
Bradley Lake	72	-	\$80 Resident/\$100 Non-Resident	Half day	
Decoursey	24	-	\$65 Resident/\$80 Non-Resident	Half day	
Wildwood	24	-	\$50 Resident/\$60 Non-Resident	Half day	
Spanaway Park	100	-	\$95 day	plus \$3 Per car	
Spanaway Park	200	-	\$115 day	plus \$3 Per car	
Spanaway Park	300	-	\$160 day	plus \$3 Per car	
Fort Steilacoom Park(FSP) Shelter 1	100	-	\$200	Full Day/ Year Round	Not very many rentals in the winter. Shelter rentals are growing with larger impact. Most other parks don't rent in the winter.
American Lake Park Shelter 2	50	-	\$200	Full Day/ Year Round	Recommnd to change Am LK & HTP to same pricing as FSP- These are regional desintations with limited parking. Only 25% of rentals in Parks are City residents.
Small Shelters (FSP, American Lake, Harry Todd )	40	-	\$100	Full Day/ Year Round	Increasing capacity. Most people exceed capacity with 40 or more people. Greater impact on trash, toilets and personnel. In 2022 eliminated half day rentals and discounted rate of \$75 for the full day. The new fee of \$100 would be the same as two half day rentals.
Small Neighborhood Shelters (All except FSP, American Lake & Harry Todd)	40	-	\$60	Full Day/ Year Round	Price would be the same all year round for resident or non resident. The parks are rarely rented since there are no restroom facilities and ability to keep a sanican onsite is challenging.

G. PARKS AND RECREATION PROGRAMS (Facility/Use) - continued		
<b>Fort Steilacoom Park</b>		
<b>Fields</b>		
Single <del>Sports Soccer</del> Field (no preparation)		<del>\$40.00</del> \$50 per 60 minutes
<b>Sport Field Use Fees</b>		<b>With one field preparation, per field, per day</b>
-1 Field		<del>\$200.00</del>
-2 Fields		<del>\$275.00</del>
-3 Fields		<del>\$350.00</del>
-4 Fields		<del>\$425.00</del>
-5 Fields		<del>\$500.00</del>
<b>Soccer Fields</b>		<b>Without field preparation, per day</b>
- 1 Field		\$150.00
- 2 Fields		\$200.00
- 3 Fields		\$250.00
- 4 Fields		\$300.00
- 5 Fields		\$350.00
Field preparation (all sports) (soccer)		\$50.00 per prep <del>\$75 per mid-day or mound change</del>
<b>Youth Soccer Fees</b>		
Youth soccer teams not associated with city leagues but use city fields for league play, pay a per team fee. Field availability may vary and field prep fees apply.		
- Age 10 years and under		\$100.00 per team
- Age 11 - 18 years		\$125.00 per team
- Adult, age over 18 years		regular field use rates apply
<b>Baseball Fields (Fields 2-4)- Turf infields per field, per day</b>		
- 1 Field		<del>\$300.00</del>
- 2 Fields		<del>\$600.00</del>
- 3 Fields		<del>\$900.00</del>
Turf Field hourly (Monday- Friday) 2 hour minimum		<del>\$50 per hour</del>
<b>Home Field Baseball Complex (Field 1)</b>		
Home Field -per day		<del>\$600.00</del>
Home Field hourly - 2 hour		<del>\$70.00</del>
Lights		<del>\$25 per Hour</del>
Scoreboard		<del>\$25 per Hour</del>
Facility Staff		<del>\$40 per Hour</del>
Batting Cage		<del>\$50 per Hour</del>
Field preparation (all sports) Mound Change		<del>\$50.00 each per prep</del> <del>\$75 per mid-day mound change</del>
Baseball Field #5 at Fort Steilacoom Park		<del>\$25.00 per game or \$50.00 per</del>
<b>Single Sports Field (no preparation)</b>		<del>\$40.00 per 60 minutes</del>
<b>Tournament Deposit and Cancellation Fees</b> <del>(A full refund or credit less</del>		
- Nonrefundable tournament reservation fee (does not go towards tournament fees) per tournament		\$100.00
- Tournament Deposit Fee (will go towards tournament fees)		\$100.00 per field
- Tournament cancelled less than 30 days prior		50% of deposit refunded
- Tournament cancelled 31-60 days prior		75% of deposit refunded
<b>Youth Baseball Fees</b>		
Lakewood Youth baseball teams not associated with city leagues but use city fields for league play, per team. Field availability may vary and field prep fees apply. Monday-Friday only		\$50.00 per game fee (2.5 hours and one prep per day) Fields 2-4 only

### Basis/Background:

The City reviewed fees from various baseball and collegiate facilities with like sites to develop proposed fees for the home field complex. Some have hourly rates or daily rates and others set different fees for leagues and tournaments. Most do not provide resident or non-resident fees. Because this is a new site, without a history of availability and access, we are proposing a straightforward and easy to understand fee schedule that is based on market rate that will be simple to administer. Field pricing supports the new turf fields. Lights, scoreboard and batting cage use are unique to the Home Field Complex. Reduced fee for Lakewood Youth Teams supports local community use and fees were not changed for 2024. Baseball Field #5 is no longer available due to field expansion.

The City reviewed fees from various facilities with like turf sites to develop proposed fees for fields 2-4. Some have hourly rates or daily rates and others set fees for leagues and tournaments. Most do not provide resident or non-resident fees. Because this is a new site, without a history of availability and access, we are proposing a straightforward and easy to understand fee schedule that is based on market rate that will be simple to administer. City recommended fees are in green.

### **Tournament Rate**

Average - \$312	Tournament, per field, per day rate
Lacey	\$228 (Assume 8 hours)
Puyallup	\$210 (8 hour minimum)
Seatac	\$500
Lakewood Fort Steilacoom Fields 2-4	\$300 per field per day plus \$100 reservation fee per tournament

### **Non-Tournament Rate**

Average \$370 daily or \$46/hr	Non-tournament, per field, per day rate
Lacey	\$270 (\$33.85/hr, Assume 8 hours)
Puyallup	\$360 (\$45/hr, Assume 8 hours)
Seatac	\$480 (\$60/hr, Assume 8 hours)
Lakewood Fort Steilacoom Fields 2-4	\$300 per field, per day – no non-tournament rate

### **Lights and Scoreboard**

Average \$24 per hr	Light Fee, per field, per hour
Lacey	Included in rate
Puyallup	\$15
Seatac	\$25 for resident, \$30 for non-resident
CPSD	\$25 per hour
Lower Columbia	\$50 per game (average 2.5 hours per game)
Lakewood Home Complex-Lights	\$25 per hour
Lakewood Home Complex-scoreboard	\$25 per hour

### **Home Field Complex**

Average \$557 daily or \$70 hour	Field Use Rate, per day
Bellevue Community College	\$640 per day (\$80/hr, Assume 8 hour day)
Lower Columbia College	\$500 per day (\$62/hr, Assume 8 hour day)
Edmonds Community College	\$532 (\$67/hr, Assume 8 hours)
Lakewood Home Field Complex	\$600 per day

## Neighborhood Shelters

Fee Type		Fee Amount
<b>G. PARKS AND RECREATION PROGRAMS (Facility/Use) - continued</b>		
<b>Neighborhood Shelters</b>		
<del>Off</del>	<del>Resident/Nonresident</del>	<del>\$40.00/\$50.00</del>
<del>Season</del>	<del>May require a special use permit.</del>	
<del>Peak</del>	<del>Resident/Nonresident</del>	<del>\$60.00/\$75.00</del>
<del>Season</del>	<del>May require a special use permit.</del>	

### Basis/Background:

Change smaller neighborhood park shelter fees (Active, Kiwanis, Oakbrook, Springbrook, Wards Lake, Washington) to the previous resident cost of \$60. These parks are very small with limited parking and restroom facilities. Use of shelters is primarily in the Summer/Peak season. They are typically only rented by residents. Removing Peak/Off Peak fees is easier to administer and manage. Park gates and facilities close earlier in Fall/Winter so less time is available for use and most families can find space without reserving or paying a fee in winter months.



## 2024 Proposed Fee Schedule for Parks and Recreation Programs – Clean Version

Fee Type		Fee Amount
<b>G. PARKS AND RECREATION PROGRAMS (Facility/Use)</b>		
<b>Parks, Recreation &amp; Community Services</b>		
<b>Special Use Permit*</b>		
Events		\$200.00 - \$500.00
Street Festivals and Major events		\$1000.00 - \$5,000.00
Event Deposit		\$250.00 - \$500.00 per event
Event and Facility Staff		\$40.00
Additional event fees and services may include permit fee + extra costs associated with event (garbage, staff support, notification, sanitation, security, etc)		Market rate + 15%
<b>Alcohol Permit Fee ** (must be purchased in addition to a special use permit)</b>		
Small events		\$200.00
Large events		\$500.00
Major events		\$1,000.00
** Special conditions apply		
<b>Facility Use Cancellation/Reschedule Fees</b>		
- Recreation Administrative Fee		\$10.00 (non-refundable)
- Special Use Permit - less than 30		(0%) 100% retained by City
- Special Use - 31-60 days prior to use		(50% refunded) 50% retained by City
- Special Use - more than 61 days prior		(75% refunded) 25% retained by City
<b>Boat Launch</b>		
Per launch (Credit/Debit Cards Only)		\$15.00
Resident Season Pass		\$125.00 plus tax
Non-Resident Season Pass		\$150.00 plus tax
Overnight Pass		\$50.00
Commercial Pass		\$250.00
<b>Outdoor Market Vendors</b>		<b>Daily Rate</b>
Regular Stall 10x10		\$30.00
Regular Stall 10x 20 or Food Trucks		\$60.00
Regular Stall 10x30		\$90.00
Outdoor Market Vendor fees do not apply to other City special events. SummerFEST vendors, miscellaneous contractors, street festivals, specialty activities, food trucks and other event fees may vary based on activity, logistics, location, anticipated guests, number of days or hours of operation, sponsorship, in-kind services, impact to the site and other conditions.		
<b>Neighborhood Parks</b>		
Sport Field Preparation Fees		\$25.00
Neighborhood Field use		\$20.00 per hr (no prep); \$50.00 per game fee (2.5 hrs. and one prep per day)

**2024 Proposed Fee Schedule for Parks and Recreation Programs – Clean Version**  
(continued)

Fee Type	Fee Amount
<b>G. PARKS AND RECREATION PROGRAMS (Facility/Use) - continued</b>	
<b>Fort Steilacoom Park, American Lake Park and Harry Todd Park</b>	
<b>Large Picnic Shelters-per day, year round</b>	
May require a special use permit.	\$200.00
<b>Small Picnic Shelters - per day, year round</b>	
May require a special use permit.	\$100.00
<b>Pavilion</b>	
Hourly Rate (4 hour minimum)	\$150 per hour
Deposit (*refundable)	\$500.00
Cleaning Fee	\$185.00
*Additional rates may be charged for repairs or additional cleaning based on use of the facility.	
<b>Fort Steilacoom Fields</b>	
<b>Soccer Field Use Fees</b>	
- 1 Field	\$150.00
- 2 Fields	\$200.00
- 3 Fields	\$250.00
- 4 Fields	\$300.00
- 5 Fields	\$350.00
Field preparation (Soccer)	\$50.00 per prep
<b>Single Soccer Field (no preparation)</b>	\$50.00 per 60 minutes
<b>Youth Soccer Fees</b>	
Youth soccer teams not associated with city leagues but use city fields for league play, pay a per team fee. Field availability may vary and field prep fees apply.	
- Age 10 years and under	\$100.00 per team
- Age 11 - 18 years	\$125.00 per team
- Adult, age over 18 years	regular field use rates apply
<b>Baseball Field (Fields 2-4) with turf Infields per field, per day</b>	
- 1 Field	\$300.00
- 2 Fields	\$600.00
- 3 Fields	\$900.00
Turf Field Hourly rate (Monday- Friday ) 2 hour minimum	\$50 per hour
Mound Change	\$50.00
<b>Home Baseball Field Complex (Field 1)</b>	
Home Field -per day	\$600.00
Home Field - hourly (2 hour minimum)	\$70.00
Lights	\$25 per hour
Scoreboard	\$25 per hour
Facility Staff	\$40 per hour
Batting Cage	\$50 per hour
<b>Tournament Deposit and Cancellation Fees</b>	
- Nonrefundable tournament reservation fee (does not go towards tournament fees)	\$100 per tournament
- Tournament Deposit (will go towards tournament fees)	\$100.00 per field
- Tournament cancelled less than 30 days prior	50% of deposit refunded
- Tournament cancelled 31-60 days prior	75% of deposit refunded
<b>Youth Baseball Fees</b>	
Lakewood Youth baseball teams not associated with city leagues Field availability may vary (Monday- Friday)	\$50.00 per game fee (2.5 hours) Fields 2-4 only

**2024 Proposed Fee Schedule for Parks and Recreation Programs – Clean Version**  
(continued)

Fee Type		Fee Amount
<b>G. PARKS AND RECREATION PROGRAMS (Facility/Use) - continued</b>		
<b>Other Fees</b>		
Open Space: Requires a special use permit.		\$100.00 - \$200.00
Jumpy House Permits - Must be inspected and requires insurance.		\$20.00 each
Non-Refundable Vendor Application Fee		\$25.00
Advertising Banner		\$100.00 per day
Concessions		\$25.00 - \$50.00 per day
Additional Staff Fee		Hourly rate of staff
Parking, camping and other revenue collected by renter for event		15% of gross revenue
In addition, an hourly rate will be charged for repairs or additional cleaning.		
<b>Neighborhood Shelters (Active, Wards, Springbrook Parks)</b>		
May require a special use permit.		\$60 per day
<b>McGavick Center Facility Use/Rental</b>		
Non-profit organizations may rent the entire facility for a flat fee of \$1,500.00. The City's available days for rental/use are limited in number each year.		