



To: Mayor and City Councilmembers
 From: Tho Kraus, Deputy City Manager
 Through: John J. Caulfield, City Manager
 Date: January 8, 2024
 Subject: Q3 2023 Quarterly Financial Report

Introduction

The intent of the financial report is to provide an overview of activity in all funds through September 30, 2023. The delay in issuance of this report is due to timing of state distributions of major revenues. Additionally, performance measures and other data reporting are included at the end of this report.

Page	In This Report	Page	In This Report
2	Consolidated Funds - General/Street O&M	52	Community Development Block Grant
5	Property Tax	65	Neighborhood Stabilization Program
6	Sales & Use Tax	66	South Sound Military Partnership
13	Criminal Justice Sales Tax	67	American Rescue Plan Act
14	Utility Tax	78	Park Sales Tax
15	Gambling Tax	78	Cost Recovery - Parks Recreation
16	Admissions Tax	80	Farmers Market Financial & Metrics
17	Franchise & Non-Compete Fees	81	Human Services Program
18	State Shared Revenues	82	Property Management
19	Photo Infraction - Red Light/School Zone Enforcement	83	Capital Projects - Parks
21	Jail Services	84	Real Estate Excise Tax
22	Dispatch Services	90	Transportation Benefit District
23	Animal License & Animal Control Services	94	Capital Projects - Transportation
24	Alarm Permits & Fees	95	Capital Projects - Sewer
25	Seizure Fund - Narcotics	96	Surface Water Mangement Operations & Capital
25	Seizure Fund - Felony	97	Lodging Tax
26	Seizure Fund - Federal	99	Fleet & Equipment Fund
27	Public Safety Grants	100	Information Technology Fund
28	Municipal Court Fines & Forfeitures, Filings and Finances	101	Risk Management Fund
34	Business License	102	Debt Service
35	City Tree Fund	104	Cash & Investments
36	Development Services Permits & Fees	104	By Fund Summary
42	Cost Recovery - Development Services Permits & Fees (Combines CED & PWE Permits & Fees)	105	Financial Statements by Fund
43	Property Abatement	124	Building Permit Activity Report
49	Rental Housing Safety Program	26	MyLakewood311 Data Report
50	1406 Affordable Housing Program	131	Performance Measures

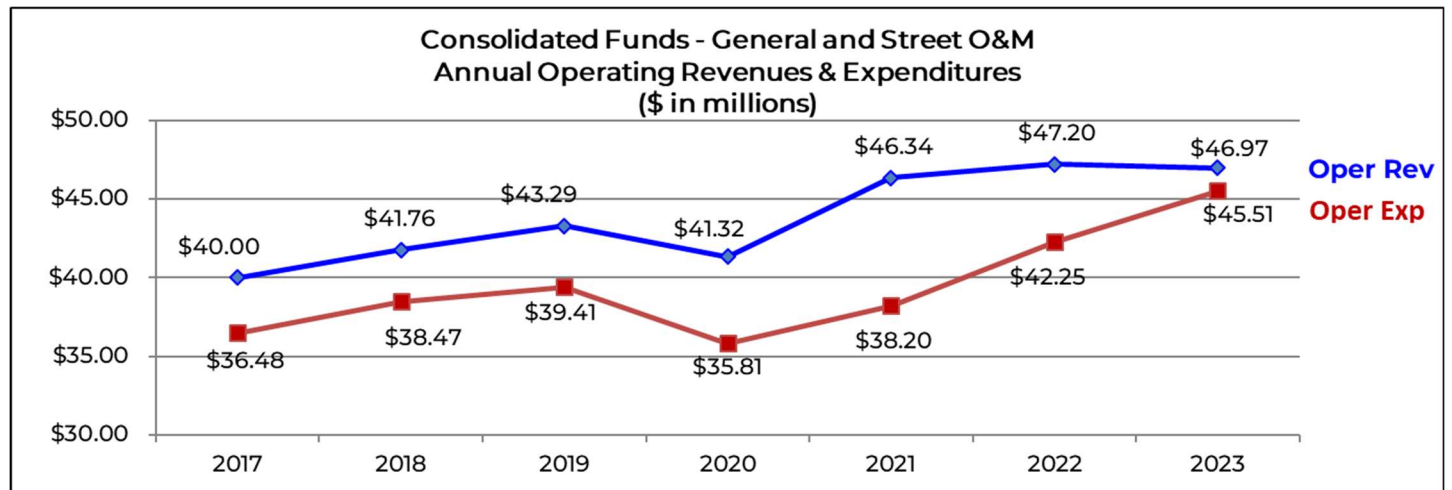
Consolidated Funds - General/Street O&M

The funds are combined in this presentation, as these two funds are the City's primary general governmental operating funds. In 2023, the General Fund provides a total annual subsidy of \$2.93M, which equates to 75% of the Street O&M Fund total sources. This transfer subsidizes both one-time and ongoing expenditures.

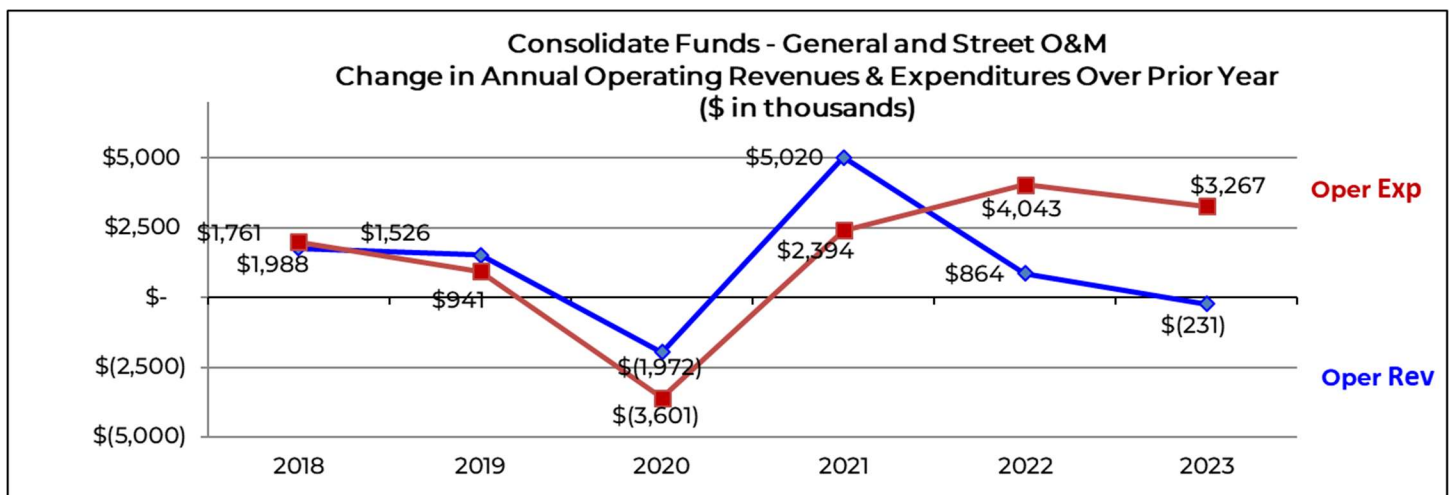
Consolidated General & Street O&M Funds	2017 Annual Actual	2018 Annual Actual	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Annual Actual	2023 Revised Budget
Operating Revenue	\$ 40,002,901	\$ 41,764,092	\$ 43,289,960	\$ 41,318,153	\$ 46,338,464	\$ 47,202,370	\$ 46,970,966
Operating Expenditures	\$ 36,480,054	\$ 38,468,132	\$ 39,409,137	\$ 35,808,185	\$ 38,201,881	\$ 42,245,038	\$ 45,511,822
Operating Income / (Loss)	\$ 3,522,847	\$ 3,295,960	\$ 3,880,823	\$ 5,509,968	\$ 8,136,582	\$ 4,957,332	\$ 1,459,144

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

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



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



						2023 Actual vs 2022 Actual		2023 YTD Actual vs 2023 YTD Budget	
General & Street O&M Funds Combined Summary	2022		2023			Over / (Under)		Over / (Under)	
	Annual Actual	YTD Actual	Revised Bdgt	YTD Budget	YTD Actual	\$ Chg	% Chg	\$ Chg	% Chg
REVENUES:									
Property Tax	\$ 7,636,449	\$ 7,152,831	\$ 7,703,900	\$ 7,111,600	\$ 7,261,838	109,007	1.5%	150,238	2.1%
Local Sales & Use Tax	14,471,103	10,865,715	13,518,000	10,058,372	10,609,258	(256,457)	-2.4%	550,885	5.5%
Sales/Parks	858,957	640,723	750,000	557,687	629,734	(10,990)	-1.7%	72,047	12.9%
Brokered Natural Gas Use Tax	76,041	56,101	45,000	31,799	59,660	3,559	6.3%	27,861	87.6%
Criminal Justice Sales Tax	1,530,752	1,142,266	1,410,000	1,040,869	1,111,832	(30,434)	-2.7%	70,963	6.8%
Admissions Tax	337,384	247,176	334,800	244,024	343,213	96,037	38.9%	99,189	40.6%
Utility Tax	5,628,300	4,106,543	5,442,300	3,995,045	4,267,956	161,413	3.9%	272,911	6.8%
Leasehold Tax	6,569	5,339	5,200	3,112	17,671	12,332	231.0%	14,558	467.8%
Gambling Tax	3,931,398	2,970,081	3,760,200	2,769,959	2,328,800	(641,281)	-21.6%	(441,159)	-15.9%
Franchise Fees	4,494,718	3,329,789	4,630,200	3,451,350	3,443,533	113,744	3.4%	(7,817)	-0.2%
Development Service Fees (CED)	1,816,106	1,459,962	2,202,000	1,559,823	1,646,160	186,198	12.8%	86,337	5.5%
Permits & Fees (PW)	218,449	158,698	157,000	116,173	210,530	51,832	32.7%	94,357	81.2%
License & Permits (BL, Alarm, Animal)	413,472	310,874	388,000	286,945	312,092	1,218	0.4%	25,147	8.8%
State Shared Revenues	2,350,644	1,771,548	2,183,690	1,645,388	1,700,450	(71,097)	-4.0%	55,062	3.3%
Intergovernmental	321,805	244,018	476,363	369,899	365,636	121,618	49.8%	(4,263)	-1.2%
Parks & Recreation Fees	207,524	174,050	294,000	250,273	201,097	27,047	15.5%	(49,177)	-19.6%
Police Contracts, including Extra Duty	821,394	453,759	1,130,500	592,478	592,478	138,719	30.6%	-	0.0%
Other Charges for Services	3,729	3,033	1,800	1,444	866	(2,167)	-71.5%	(578)	-40.0%
Fines & Forfeitures - Municipal Court	288,151	230,115	346,500	284,087	193,775	(36,339)	-15.8%	(90,312)	-31.8%
Fines & Forfeitures-Camera Enforcement	1,134,328	875,506	950,000	711,442	764,980	(110,525)	-12.6%	53,538	7.5%
Miscellaneous/Interest/Other	370,397	133,015	956,813	562,898	685,740	552,725	415.5%	122,842	21.8%
Interfund Transfers	284,700	213,525	284,700	213,525	213,525	-	0.0%	-	0.0%
Subtotal Operating Revenues	\$ 47,202,370	\$ 36,544,667	\$ 46,970,966	\$ 35,858,193	\$ 36,960,823	\$ 416,157	1.1%	\$ 1,102,630	3.1%
EXPENDITURES:									
City Council	148,500	108,668	171,214	127,175	124,874	16,205	14.9%	(2,302)	-1.8%
City Manager	809,073	590,889	944,813	695,855	723,821	132,932	22.5%	27,966	4.0%
Municipal Court	1,834,684	1,328,769	1,495,219	1,102,307	1,099,004	(229,764)	-17.3%	(3,303)	-0.3%
Administrative Services	1,500,410	1,115,980	2,290,221	1,765,815	1,665,380	549,400	49.2%	(100,435)	-5.7%
Legal	2,410,990	1,628,081	2,557,084	1,802,184	1,784,763	156,681	9.6%	(17,422)	-1.0%
Community & Economic Development	3,089,038	2,081,504	3,233,773	2,143,412	2,194,906	113,403	5.4%	51,495	2.4%
Parks, Recreation & Community Services	3,067,319	2,133,355	3,422,832	2,438,224	2,395,837	262,482	12.3%	(42,387)	-1.7%
Police	26,557,987	19,410,369	28,058,728	21,044,046	21,143,860	1,733,491	8.9%	99,814	0.5%
Street Operations & Engineering	2,346,557	1,572,396	2,855,957	2,092,464	1,753,119	180,722	11.5%	(339,345)	-16.2%
Interfund Transfers	480,481	269,394	481,981	269,660	269,660	266	0.1%	-	0.0%
Subtotal Operating Expenditures	\$ 42,245,038	\$ 30,239,406	\$ 45,511,822	\$ 33,481,142	\$ 33,155,224	2,915,818	9.6%	(325,918)	-1.0%
OPERATING INCOME (LOSS)	\$ 4,957,332	\$ 6,305,261	\$ 1,459,144	\$ 2,377,051	\$ 3,805,600	\$ (2,499,661)	-39.6%	\$ 1,428,549	60.1%
OTHER FINANCING SOURCES:									
Grants, Contrib, 1-Time Source	540,611	292,311	1,749,836	628,551	628,551	336,240	115.0%	-	0.0%
Transfers In	-	-	-	-	-	-	n/a	-	n/a
Subtotal Other Financing Sources	\$ 540,611	\$ 292,311	\$ 1,749,836	\$ 628,551	\$ 628,551	\$ 336,240	115.0%	\$ -	0.0%
OTHER FINANCING USES:									
Capital & Other 1-Time	1,273,087	845,721	7,935,727	3,809,616	3,809,616	2,963,896	350.5%	-	0.0%
Interfund Transfers	2,527,325	2,497,325	3,283,048	3,358,580	3,358,580	861,255	34.5%	-	0.0%
Subtotal Other Financing Uses	\$ 3,800,412	\$ 3,343,046	\$ 11,218,775	\$ 7,168,196	\$ 7,168,196	\$ 3,825,151	114.4%	\$ -	0.0%
Total Revenues and Other Sources	\$ 47,742,980	\$ 36,836,978	\$ 48,720,802	\$ 36,486,745	\$ 37,589,375	\$ 752,397	2.0%	\$ 1,102,630	3.0%
Total Expenditures and other Uses	\$ 46,045,450	\$ 33,582,452	\$ 56,730,597	\$ 40,649,339	\$ 40,323,420	\$ 6,740,969	20.1%	\$ (325,918)	-0.8%
Beginning Fund Balance:	\$ 17,774,437	\$ 17,774,437	\$ 19,387,798	\$ 19,471,967	\$ 19,471,967	\$ 1,697,530	9.6%	\$ -	0.0%
Ending Fund Balance:	\$ 19,471,967	\$ 21,028,963	\$ 11,378,003	\$ 15,309,373	\$ 16,737,921	\$ (4,291,042)	-20.4%	\$ 1,428,549	9.3%
Ending Fund Balance as a % of Oper Rev	41.3%	57.5%	24.2%	42.7%	45.3%				
Reserve - Total Target 12% of Oper Rev:	\$ 5,664,284	\$ 5,664,284	\$ 5,636,516	\$ 5,636,516	\$ 5,636,516				
2% Contingency Reserves	\$ 944,047	\$ 944,047	\$ 939,419	\$ 939,419	\$ 939,419				
5% General Fund Reserves	\$ 2,360,118	\$ 2,360,118	\$ 2,348,548	\$ 2,348,548	\$ 2,348,548				
5% Strategic Reserves	\$ 2,360,118	\$ 2,360,118	\$ 2,348,548	\$ 2,348,548	\$ 2,348,548				
Set Aside Economic Dev Opportunity Fund	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000				
Undesignated/Rsvd for 2023-2024 Budgets	\$ 12,807,683	\$ 14,364,679	\$ 3,741,487	\$ 7,672,857	\$ 9,101,405				

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

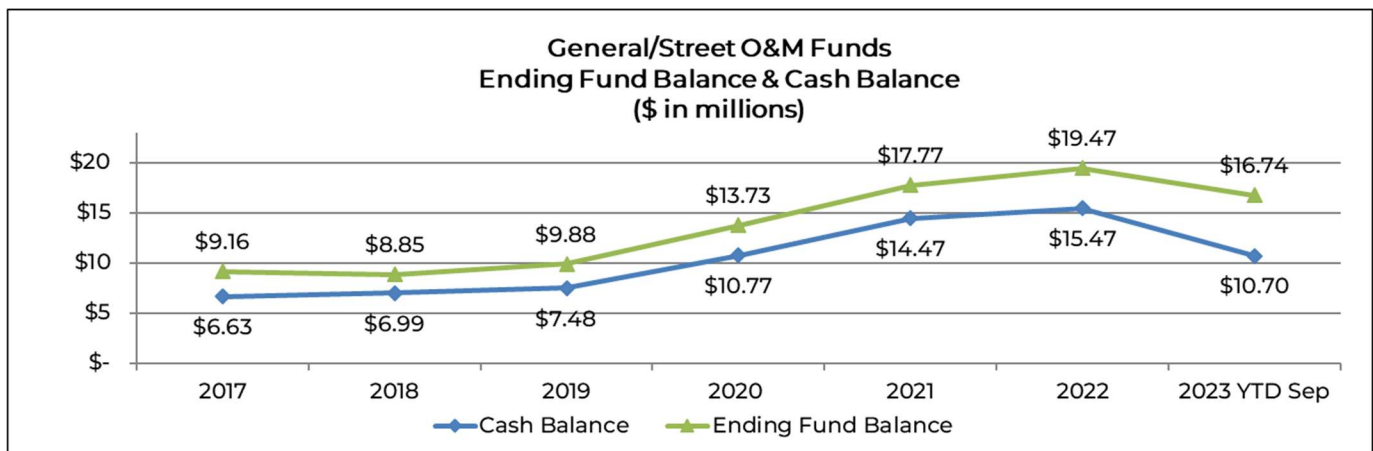
In support of the City's financial integrity, the City Council adopted on September 15, 2014, a set of financial policies including fund balance reserves totaling 12% of General/Street O&M Funds operating revenues. For the 2023, this 12% equates to \$5.64M as follows:

- **2% General Fund Contingency Reserves:** The purpose of this reserve is to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City's operations which could not have been reasonably anticipated at the time the original budget was prepared. A 2% reserve fund based on the General/Street O&M Funds operating revenues equates to \$939K.
- **5% General Fund Ending Fund Balance Reserves:** The purpose of this reserve is to provide financial stability, cash flow for operations and the assurance that the City will be able to respond to revenue shortfalls with fiscal strength. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to \$2.35M.
- **5% Strategic Reserves:** The purpose of this reserve is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major unanticipated events. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to \$2.35M.

Additionally, on November 15, 2021 the City Council via Ordinance 764 established an Economic Development Opportunity Fund within the General Fund ending fund balance for the purpose of accumulating excess funds from the General Fund and other funds that are eligible to provide funding for economic development opportunity related expenditures. The set aside amount as approved in the 2021/2022 mid-biennium budget adjustment is \$1,000,000 in each year of 2021 and 2022 for a total of \$2,000,000. The City shall appropriate and use the funds as approved by the City Council.

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

Year	Total Ending Fund	Total Cash
2017	\$ 9,163,535	\$ 6,634,879
2018	\$ 8,847,536	\$ 6,986,782
2019	\$ 9,878,841	\$ 7,483,611
2020	\$ 13,730,802	\$ 10,769,320
2021	\$ 17,774,437	\$ 14,473,577
2022	\$ 19,471,967	\$ 15,469,988
2023 YTD Sep	\$ 16,737,921	\$ 10,703,591

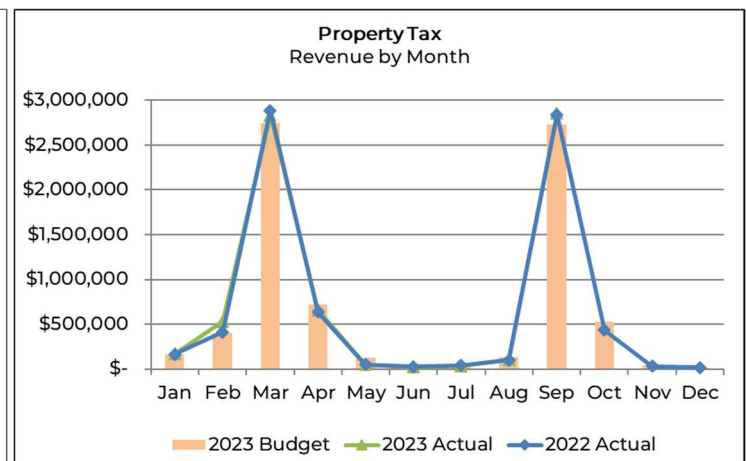
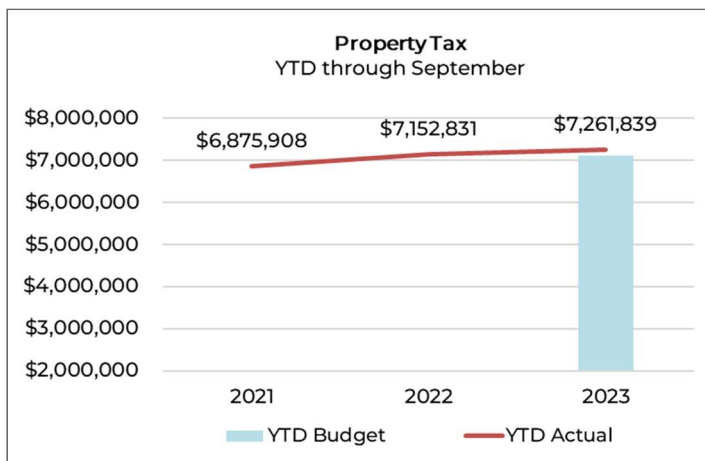


Property Tax

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

Levy Rate Per \$1,000 Assessed Value (AV)			
Taxing District	2021	2022	2023
City of Lakewood	\$ 0.91	\$ 0.81	\$ 0.71
Emergency Medical Services	0.49	0.45	0.41
Flood Control	0.10	0.10	0.10
Pierce County	0.98	0.88	0.75
Port of Tacoma	0.17	0.15	0.13
Rural Library	0.44	0.39	0.33
School District	3.74	3.46	3.13
Sound Transit	0.20	0.18	0.16
Washington State	2.93	2.66	2.31
West Pierce Fire District	2.67	2.26	2.00
Total Levy Rate	\$ 12.63	\$ 11.35	\$ 10.04
Total AV (\$ in billions)	\$ 8.11	\$ 9.33	\$ 10.95

Property Tax Year-to-date through September								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 175,819	\$ 162,826	\$ 163,841	\$ 170,966	\$ 8,140	5.0%	\$ 7,125	4.3%
Feb	386,370	409,507	398,650	530,518	121,011	29.6%	131,868	33.1%
Mar	2,765,349	2,887,483	2,745,880	2,832,523	(54,960)	-1.9%	86,643	3.2%
Apr	631,535	636,792	716,461	659,887	23,095	3.6%	(56,574)	-7.9%
May	68,297	50,958	127,537	49,839	(1,119)	-2.2%	(77,698)	-60.9%
Jun	65,822	26,799	43,081	24,003	(2,796)	-10.4%	(19,078)	-44.3%
Jul	42,677	40,619	48,615	35,587	(5,032)	-12.4%	(13,028)	-26.8%
Aug	160,391	100,199	136,353	104,208	4,009	4.0%	(32,145)	-23.6%
Sep	2,579,648	2,837,648	2,731,183	2,854,308	16,660	0.6%	123,125	4.5%
Oct	493,759	435,809	527,444	-	-	-	-	-
Nov	43,186	31,499	46,510	-	-	-	-	-
Dec	18,581	16,310	18,346	-	-	-	-	-
Total YTD	\$ 6,875,908	\$ 7,152,831	\$ 7,111,600	\$ 7,261,839	\$ 109,008	1.5%	\$ 150,240	2.1%
Total Annual	\$ 7,431,434	\$ 7,636,449	\$ 7,703,900	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2018 - 2022):		2.1%						



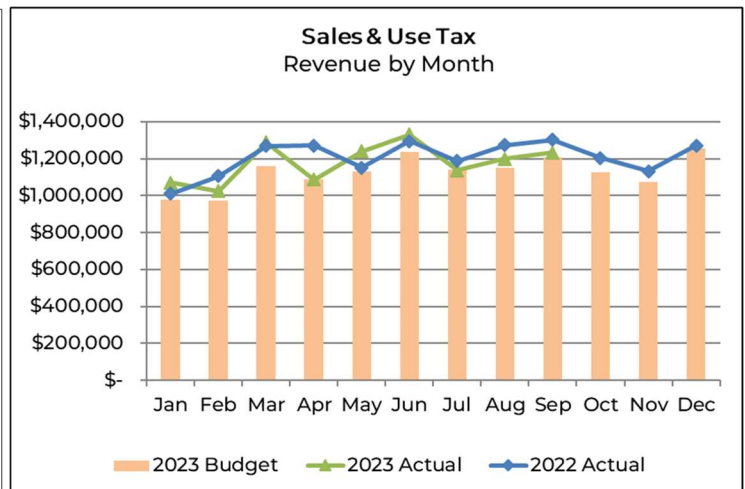
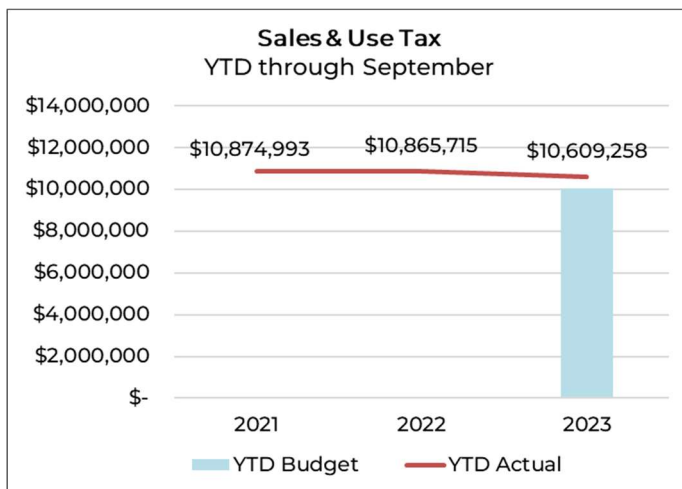
Sales & Use Tax

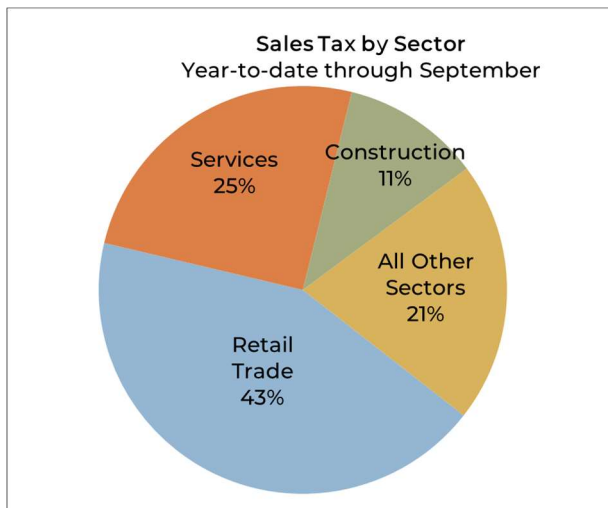
The City imposes a sales and use tax of 1% to fund general government programs. Of this total, 15% is provided to Pierce County per state law. The City imposes both the basic 0.5% and the optional 0.5% sales and use tax. This tax is imposed on personal and business purchases of tangible property. The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

Effective July 1, 2023, local sales and use tax within Pierce County, except for Tacoma, will increase one-tenth of one percent (.001). The tax will be used for housing and related services. This brings the total rate to 10.1%.

Agency	Rate
State of Washington	6.50%
City of Lakewood	1.00%
Criminal Justice Sales Tax	0.10%
Pierce Transit	0.60%
Sound Transit	1.40%
Pierce County Housing & Related Services	0.10%
Pierce County Juvenile Facilities	0.10%
Zoo-Park Fee	0.10%
South Sound 911	0.10%
Pierce County Mental Health & Chemical Dependency	0.10%
Total Tax on Sales & Use	10.10%

Sales Tax								
Year-to-date through September								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 1,045,104	\$ 1,010,937	\$ 979,550	1,069,324	\$ 58,387	5.8%	\$ 89,774	9.2%
Feb	1,069,437	1,105,666	971,258	1,024,400	(81,266)	-7.3%	53,142	5.5%
Mar	1,339,293	1,269,314	1,157,823	1,288,984	19,670	1.5%	131,161	11.3%
Apr	1,254,417	1,271,098	1,085,969	1,085,598	(185,499)	-14.6%	(371)	0.0%
May	1,223,441	1,150,945	1,131,277	1,240,235	89,290	7.8%	108,958	9.6%
Jun	1,345,673	1,294,372	1,238,406	1,331,775	37,403	2.9%	93,369	7.5%
Jul	1,225,560	1,187,461	1,138,596	1,135,989	(51,472)	-4.3%	(2,607)	-0.2%
Aug	1,186,091	1,272,958	1,150,105	1,200,389	(72,569)	-5.7%	50,283	4.4%
Sep	1,185,976	1,302,964	1,205,387	1,232,563	(70,401)	-5.4%	27,176	2.3%
Oct	1,164,053	1,203,894	1,128,067	-	-	-	-	-
Nov	1,107,278	1,131,290	1,075,668	-	-	-	-	-
Dec	1,267,578	1,270,204	1,255,893	-	-	-	-	-
Total YTD	\$10,874,993	\$ 10,865,715	\$ 10,058,372	\$ 10,609,258	\$ (256,457)	-2.4%	\$ 550,886	5.5%
Annual Total	\$14,413,902	\$ 14,471,103	\$ 13,518,000	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2018 - 2022):		6.4%						





Top 10 Taxpayers (Grouped by Sector) Year-to-date through September				
Sector	2022	2023	Over / (Under)	
			Change from 2022	
			\$	%
General Merchandise	\$ 617,040	\$ 610,814	(6,225)	-1.0%
Rental and Leasing Services	229,085	352,793	123,709	54.0%
Miscellaneous Store Retailers	250,638	276,950	26,312	10.5%
Building Material and Garden Equip & Supplies	242,661	233,334	(9,327)	-3.8%
Administration of Economic Programs	125,134	176,197	51,063	40.8%
Administrative and Support Services	152,543	156,939	4,396	2.9%
Motor Vehicle and Parts Dealers	302,462	149,335	(153,127)	-50.6%
Couriers and Messengers	98,380	103,846	5,466	5.6%
Total	\$ 2,017,942	\$ 2,060,209	\$ 42,268	2.1%

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

Marketplace Fairness Act				
Year	AWC Original Annual Est	Annual Actual	Over/Under Estimate	
			\$	%
2018	\$ 83,017	\$ 121,932	\$ 38,915	46.9%
2019	\$ 254,620	\$ 157,863	\$ (96,757)	-38.0%
2020	\$ 325,104	\$ 268,037	\$ (57,067)	-17.6%
2021	\$ 364,509	\$ 331,969	\$ (32,540)	-8.9%
2022	\$ 397,231	\$ 355,951	\$ (41,280)	-10.4%
2023	\$ 433,026			
Total	\$ 1,857,507			

Marketplace Fairness Act Quarterly Distributions								
	2018	2019	2020	2021	2022	2023	Chg From Prior Year Over/(Under)	
							\$	%
Q1	\$ 27,107	\$ 32,686	\$ 44,164	\$ 79,229	\$ 77,632	\$ 86,994	\$ 9,362	12.1%
Q2	28,007	36,003	69,638	83,651	84,292	93,620	9,328	11.1%
Q3	29,402	39,758	68,020	76,691	88,714	96,336	7,622	8.6%
Q4	37,416	49,416	86,215	92,398	105,313	-	-	-
Total YTD Sep	\$ 84,516	\$ 108,447	\$ 181,822	\$ 239,571	\$ 250,638	\$ 276,950	\$ 26,312	10.5%
Total Annual	\$ 121,932	\$ 157,863	\$ 268,037	\$ 331,969	\$ 355,951	n/a	n/a	n/a

Sales & Use Tax by Sector
(\$ in thousands)

Sector	2017			2018			2019			2020			2021			2022		
	Revenue	% of Total	e Prior	Revenue	% of Total	Change Prior Yr	Revenue	% of Total	Change Prior Yr	Revenue	% of Total	Change Prior Yr	Revenue	% of Total	Change Prior Yr	Revenue	% of Total	Change Prior Yr
Retail Trade	\$ 4,587	46%	\$ 366 9%	\$ 5,013	46%	\$ 426 9%	\$ 5,348	45%	\$ 335 7%	\$ 5,572	47%	\$ 224 4%	\$ 6,659	46%	\$ 1,087 20%	\$ 6,259	43%	\$ (400) -6%
Services	\$ 2,381	24%	\$ 47 2%	\$ 2,650	24%	\$ 269 11%	\$ 2,759	23%	\$ 109 4%	\$ 2,555	21%	\$ (204) -7%	3,117	22%	\$ 562 22%	3,450	24%	\$ 333 11%
Construction	\$ 1,176	12%	\$ 254 28%	\$ 1,502	14%	\$ 326 28%	\$ 1,977	17%	\$ 476 32%	\$ 1,958	16%	\$ (19) -1%	2,375	16%	\$ 417 21%	2,019	14%	\$ (356) -15%
Wholesale Trade	\$ 494	5%	\$ 100 25%	\$ 467	4%	\$ (27) -5%	\$ 556	5%	\$ 89 19%	\$ 517	4%	\$ (40) -7%	668	5%	\$ 151 29%	791	5%	\$ 123 18%
Information	\$ 500	5%	\$ (4) -1%	\$ 484	4%	\$ (15) -3%	\$ 478	4%	\$ (6) -1%	\$ 483	4%	\$ 5 1%	517	4%	\$ 34 7%	552	4%	\$ 35 7%
Finance, Ins, Real Estate	\$ 385	4%	\$ (16) -4%	\$ 408	4%	\$ 23 6%	\$ 466	4%	\$ 58 14%	\$ 467	4%	\$ 1 0%	559	4%	\$ 92 20%	700	5%	\$ 141 25%
Manufacturing	\$ 206	2%	\$ (12) -5%	\$ 222	2%	\$ 16 8%	\$ 175	1%	\$ (46) -21%	\$ 170	1%	\$ (5) -3%	216	1%	\$ 45 26%	239	2%	\$ 23 11%
Government	\$ 135	1%	\$ 8 6%	\$ 171	2%	\$ 36 27%	\$ 124	1%	\$ (47) -27%	\$ 160	1%	\$ 36 29%	212	1%	\$ 53 33%	237	2%	\$ 25 12%
Other	\$ 95	1%	\$ 36 60%	\$ 61	1%	\$ (34) -36%	\$ 70	1%	\$ 9 15%	\$ 63	1%	(7) -10%	91	1%	\$ 28 44%	220	2%	\$ 129 141%
Total	\$ 9,959		\$ 779 8%	\$ 10,978		\$ 1,019 10%	\$ 11,956		\$ 978 9%	\$ 11,946		\$ (10) 0%	\$ 14,414		\$ 2,468 21%	\$ 14,471		\$ 57 0%

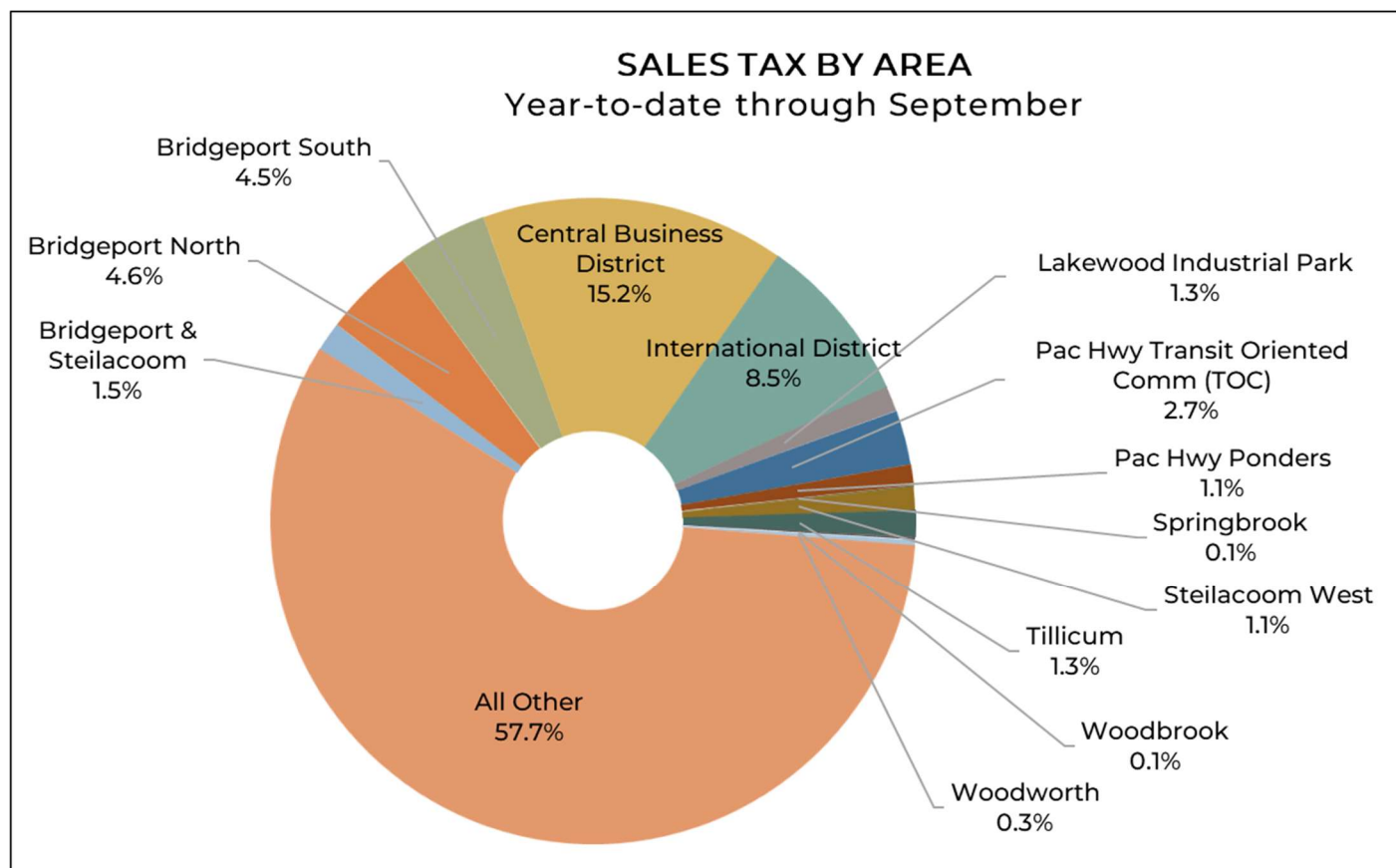
Sales & Use Tax by Sector Year-to-date through September							
Sector	Actual		Over / (Under)		Explanation of Variance Increase / (Decrease)		
			Change from 2022				
	2022	2023	\$	%	\$ in Thousands		
Retail Trade	\$ 4,651,228	\$ 4,577,676	\$ (73,551)	-1.6%	\$ 28	12%	Sporting Goods, Hobby, Musical Instrument & Books
					\$ 24	3%	Miscellaneous Store Retailers
					\$ 20	2%	General Merchandise
					\$ 13	10%	Gasoline Stations and Fuel Dealers
					\$ 5	114%	Furniture, Home Furnishings, Electronics, and Appl
					\$ (13)	-11%	Nonstore Retailers
					\$ (15)	-3%	Building Material and Garden Equipment & Supplies
					\$ (17)	-10%	Electronics and Appliance Stores
					\$ (26)	-11%	Clothing and Clothing Accessories Stores
					\$ (29)	-18%	Furniture and Home Furnishings Stores
\$ (63)	-6%	Motor Vehicle and Parts Dealers					
Services	2,570,024	2,668,327	98,303	3.8%	\$ 50	4%	Food Services and Drinking Places
					\$ 38	9%	Repair and Maintenance
					\$ 18	5%	Administrative and Support Services
					\$ 15	14%	Amusement, Gambling, and Recreation Industries
					\$ 12	49%	Educational Services
					\$ (5)	-26%	Waste Management and Remediation Services
					\$ (9)	-6%	Professional, Scientific, and Technical Services
					\$ (21)	-19%	Accommodation
Construction	1,609,867	1,166,500	(443,367)	-27.5%	\$ (38)	-33%	Heavy and Civil Engineering Construction
					\$ (99)	-16%	Specialty Trade Contractors
					\$ (306)	-35%	Construction of Buildings
Wholesale Trade	601,672	550,672	(51,000)	-8.5%	\$ 3	71%	Wholesale Trade Agents and Brokers
					\$ (22)	-5%	Merchant Wholesalers, Durable Goods
					\$ (33)	-18%	Merchant Wholesalers, Nondurable Goods
Information	403,088	436,876	33,788	8.4%	\$ 21	54%	Publishing
					\$ 8	29%	Motion Picture and Sound Recording Industries
					\$ 3	6%	Web Search Portals, Libraries, Archives, and Other
					\$ 1	0%	Telecommunications
\$ 1	24%	Broadcasting					
Finance, Insurance, Real Estate	523,756	571,802	48,046	9.2%	\$ 94	23%	Rental and Leasing Services
					\$ 3	432%	Securities, Commodity Contracts, and Other Fin
					\$ (11)	-161%	Insurance Carriers and Related Activities
					\$ (38)	-41%	Credit Intermediation and Related Activities
Manufacturing	177,323	209,777	32,455	18.3%	\$ 13	81%	Apparel Manufacturing
					\$ 8	32%	Fabricated Metal Product Manufacturing
					\$ 6	26%	Printing and Related Support Activities
					\$ 5	114%	Plastics and Rubber Products Manufacturing
Government	166,208	249,338	83,131	50.0%	\$ 51	41%	Administration of Economic Programs
					\$ 17	58%	Govt/Unclassifiable
					\$ 13	296%	Justice, Public Order, and Safety Activities
					\$ 2	32%	Executive, Legislative, and Other General Gov Sup
Other	162,550	178,289	15,738	9.7%	\$ 8	8%	Couriers and Messengers
					\$ 3	34%	Transit and Ground Passenger Transportation
					\$ 3	0%	Other
					\$ 1	39%	Truck Transportation
Total	\$10,865,715	\$10,609,258	\$ (256,457)	-2.4%			

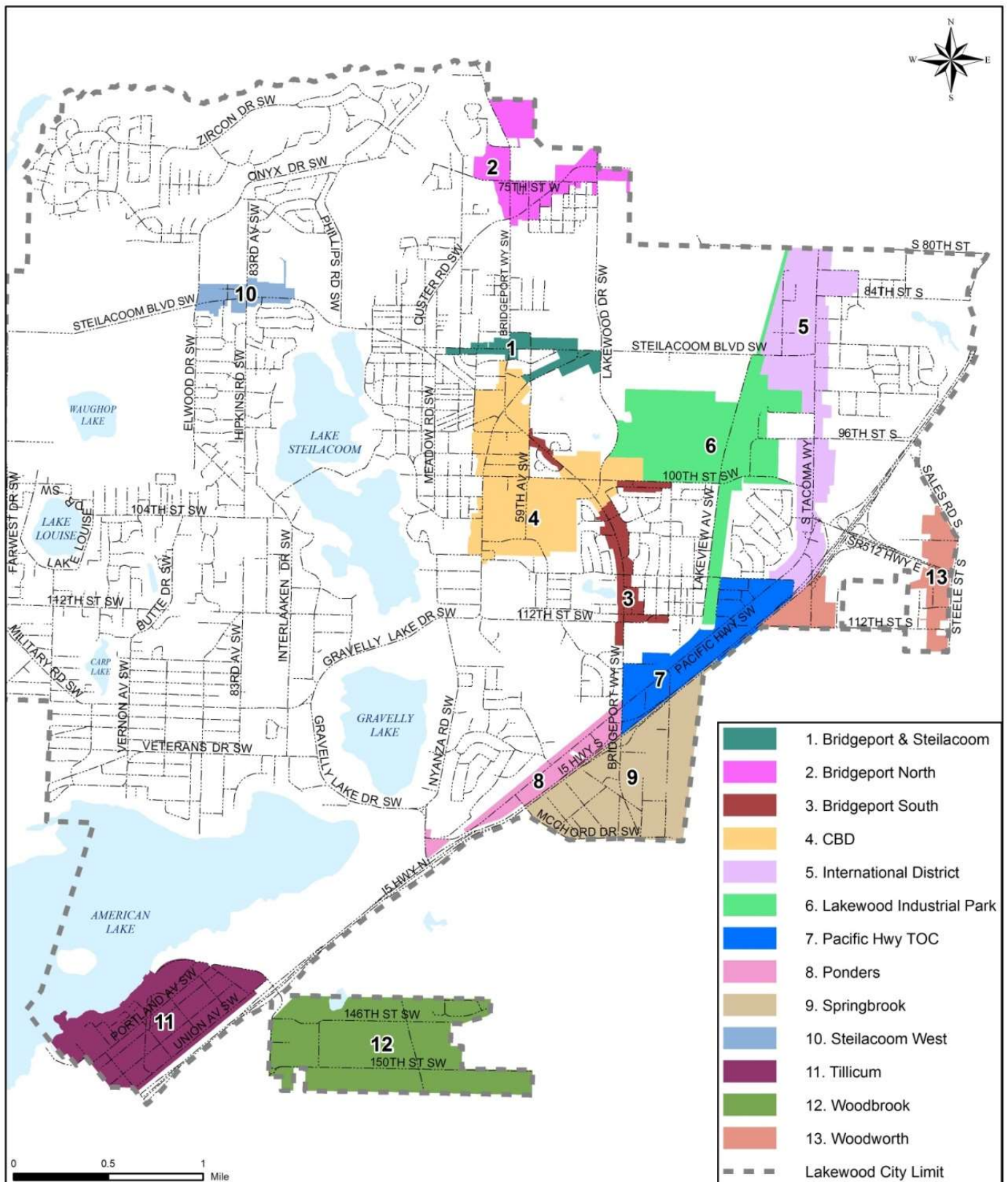
Note on Wholesale Tax Classification: Sales tax applies if the buyer does not have a reseller permit or exemption certificate. Additionally, purchases made for personal or household use is not exempt from sales tax. This includes items used in a business that are not resold, such as office supplies,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

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

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

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





Retail Tax Areas

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

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

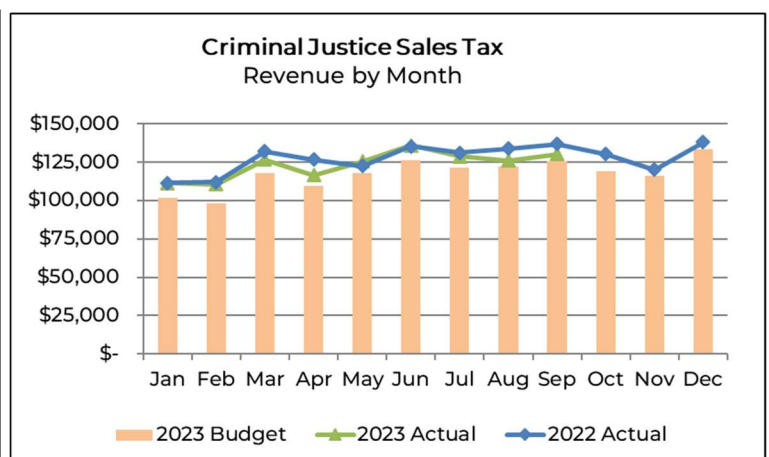
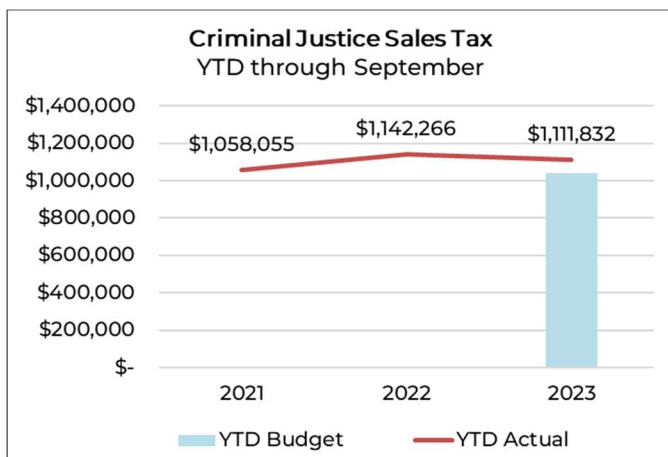
Sales & Use Tax by Area Year-to-date through September							
Map ID/Area	2022	2023	Over / (Under)		Explanation of Variance		
			Change from 2022		Increase / (Decrease)		
			\$	%	\$ in Thousands		
1 Bridgeport & Steilacoom	\$ 161,036	\$ 162,138	\$ 1,101	0.7%	\$ 9	11%	Services
					\$ (9)	-11%	Retail Trade
2 Bridgeport North	475,388	483,044	7,656	1.6%	\$ 4	1%	Retail Trade
					\$ 3	6%	Services
					\$ 1	53%	Manufacturing
3 Bridgeport South	560,017	478,388	(81,629)	-14.6%	\$ 16	10%	Retail Trade
					\$ (8)	-19%	Wholesale Trade
					\$ (19)	-9%	Services
					\$ (30)	-55%	Construction
					\$ (40)	-58%	Fin, Ins, Real Est
4 Central Business District	1,661,390	1,615,825	(45,565)	-2.7%	\$ 5	2358%	Fin, Ins, Real Est
					\$ (1)	0%	Services
					\$ (2)	-3%	Information
					\$ (47)	-4%	Retail Trade
5 International District	889,062	903,023	13,961	1.6%	\$ 46	33%	Fin, Ins, Real Est
					\$ 18	6%	Services
					\$ 2	84%	Construction
					\$ (3)	-54%	Wholesale Trade
					\$ (3)	-33%	Manufacturing
					\$ (46)	-11%	Retail Trade
6 Lakewood Industrial Park	161,969	134,866	(27,103)	-16.7%	\$ 14	32%	Services
					\$ 11	394%	Wholesale Trade
					\$ (1)	-25%	Manufacturing
					\$ (2)	-9%	Retail Trade
					\$ (49)	-57%	Construction
7 Pacific Highway (TOC) Transit Oriented Commercial	485,773	288,637	(197,136)	-40.6%	\$ (1)	-88%	Manufacturing
					\$ (3)	-60%	Wholesale Trade
					\$ (5)	-9%	Services
					\$ (188)	-45%	Retail Trade
8 Pacific Highway Ponders	114,577	111,466	(3,111)	-2.7%	\$ 3	4%	Services
					\$ (2)	-19%	Wholesale Trade
					\$ (4)	-17%	Construction
9 Springbrook	10,151	9,691	(460)	-4.5%	\$ 1	15%	Retail Trade
					\$ (1)	-40%	Services
10 Steilacoom West	119,837	119,686	(150)	-0.1%	\$ 2	2%	Retail Trade
					\$ (2)	-10%	Services
11 Tillicum	138,164	142,343	4,179	3.0%	\$ 11	83%	Manufacturing
					\$ 1	16%	Construction
					\$ (8)	-16%	Services
12 Woodbrook	822	11,434	10,611	100.0%	\$ 5	100%	Retail Trade
					\$ 4	577%	Services
13 Woodworth	31,641	30,672	(968)	-3.1%	\$ 1	115%	Wholesale Trade
					\$ (1)	-4%	Services
					\$ (1)	-36%	Fin, Ins, Real Est
Other:							
Food Services, Drinking Places	485,999	526,620	40,621	8.4%	\$ 44	10%	Services
					\$ (3)	-7%	Retail Trade
Construction	1,434,969	1,070,549	(364,420)	-25.4%	\$ (364)	-25%	
Telecommunications	221,535	229,985	8,449	3.8%	\$ 8	4%	
All Other Categories	3,913,385	4,290,891	377,506	109.6%	\$ 193	11%	Retail Trade
					\$ 83	51%	Government
					\$ 41	5%	Services
					\$ 39	12%	Fin, Ins, Real Est
					\$ 27	21%	Manufacturing
					\$ 26	23%	Information
					\$ 16	13%	Other
					\$ (49)	-9%	Wholesale Trade
Total	\$10,865,715	\$10,609,258	\$ (256,457)	-2.4%			

Criminal Justice Sales Tax

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

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

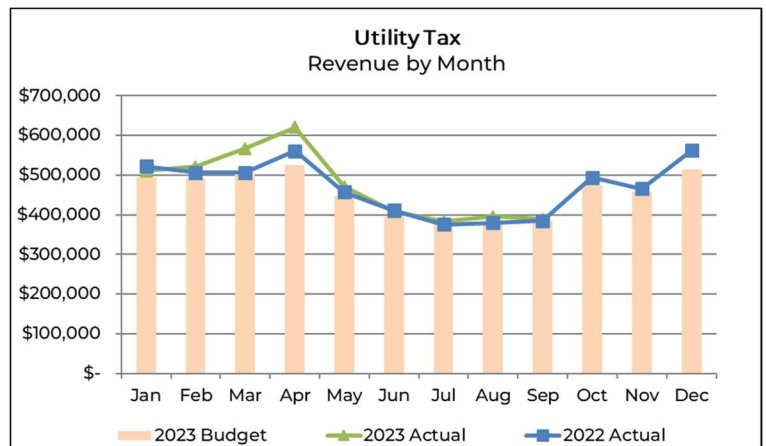
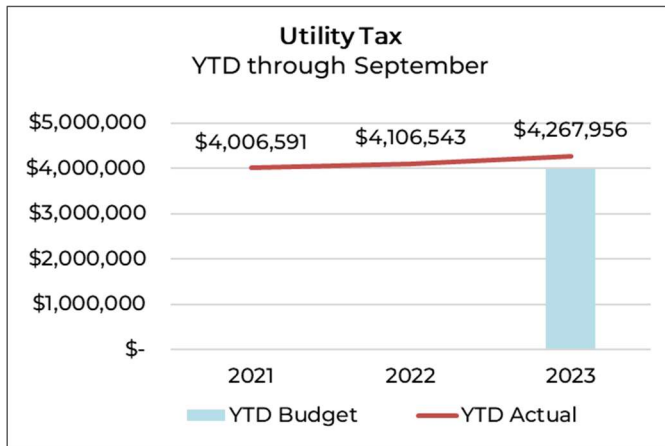
Criminal Justice Sales Tax Year-to-date through September								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 99,947	111,289	\$ 101,873	111,514	\$ 225	0.2%	\$ 9,641	9.5%
Feb	99,087	112,135	97,927	110,490	(1,645)	-1.5%	12,563	12.8%
Mar	127,037	132,162	117,703	126,714	(5,448)	-4.1%	9,011	7.7%
Apr	111,841	126,749	109,647	116,641	(10,108)	-8.0%	6,994	6.4%
May	121,585	122,597	117,902	125,590	2,993	2.4%	7,688	6.5%
Jun	127,625	135,388	126,469	135,890	502	0.4%	9,421	7.4%
Jul	121,635	131,211	121,688	128,863	(2,348)	-1.8%	7,175	5.9%
Aug	122,384	133,838	122,123	125,998	(7,840)	-5.9%	3,875	3.2%
Sep	126,914	136,897	125,537	130,132	(6,765)	-4.9%	4,595	3.7%
Oct	121,150	130,311	119,328	-	-	-	-	-
Nov	121,484	120,186	116,174	-	-	-	-	-
Dec	133,605	137,989	133,628	-	-	-	-	-
Total YTD	\$ 1,058,055	\$ 1,142,266	\$ 1,040,869	\$ 1,111,832	\$ (30,434)	-2.7%	\$ 70,963	6.8%
Annual Total	\$ 1,434,294	\$ 1,530,752	\$ 1,410,000	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2018 - 2022):		7.0%						



Utility Tax

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

Utility Tax Year-to-date through September								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Budget vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 462,655	\$ 522,437	\$ 493,088	\$ 510,741	\$ (11,696)	-2.2%	\$ 17,653	3.6%
Feb	490,246	507,053	490,876	521,666	14,613	2.9%	30,790	6.3%
Mar	496,804	506,388	505,447	566,998	60,610	12.0%	61,551	12.2%
Apr	548,293	561,128	524,859	620,868	59,740	10.6%	96,009	18.3%
May	490,158	457,928	447,886	471,567	13,639	3.0%	23,681	5.3%
Jun	376,706	411,096	394,380	408,103	(2,993)	-0.7%	13,723	3.5%
Jul	375,618	375,966	378,016	383,121	7,155	1.9%	5,105	1.4%
Aug	377,828	379,590	378,945	395,952	16,362	4.3%	17,007	4.5%
Sep	388,283	384,957	381,548	388,940	3,983	1.0%	7,392	1.9%
Oct	484,797	493,869	475,649	-	-	-	-	-
Nov	453,199	465,773	457,622	-	-	-	-	-
Dec	492,214	562,115	513,984	-	-	-	-	-
Total YTD	\$ 4,006,591	\$ 4,106,543	\$ 3,995,045	\$ 4,267,956	\$ 161,413	3.9%	\$ 272,911	6.8%
Total Annual	\$ 5,436,801	\$ 5,628,300	\$ 5,442,300	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2018 - 2022):		0.8%						

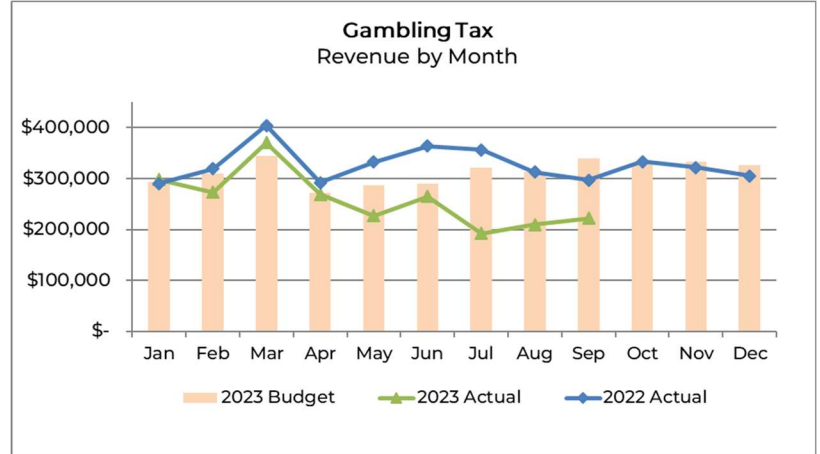
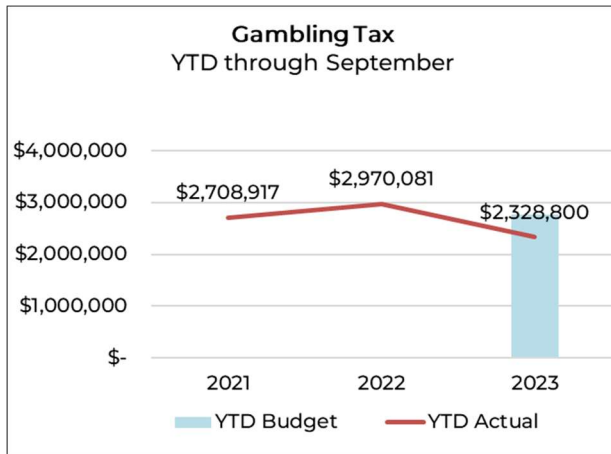


Utility Tax by Type Year-to-date through September									
Type	2022		2023			Over / (Under)			
	Annual Actual	YTD Actual	Annual Budget	YTD Budget	YTD Actual	2023 YTD Actual vs 2022 YTD Actual		2023 Actual vs 2023 YTD Budget	
						\$	%	\$	%
Electricity	\$ 1,837,314	\$ 1,357,497	\$ 1,781,900	\$ 1,320,639	\$ 1,402,568	\$ 45,071	3.3%	\$ 81,929	6.2%
Natural Gas	895,931	640,256	793,100	622,872	742,130	101,874	15.9%	119,258	19.1%
Solid Waste	969,328	724,532	952,800	704,860	765,158	40,626	5.6%	60,298	8.6%
Cable	1,061,441	795,380	1,114,700	773,784	751,826	(43,554)	-5.5%	(21,958)	-2.8%
Phone/Cell	566,202	416,946	522,000	405,625	421,840	4,894	1.2%	16,215	4.0%
SWM	298,084	171,932	277,800	167,264	184,434	12,502	7.3%	17,170	10.3%
Total	\$ 5,628,300	\$ 4,106,543	\$ 5,442,300	\$ 3,995,045	\$ 4,267,956	\$ 161,413	3.9%	\$ 272,911	6.8%

Gambling Tax

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

Gambling Tax Year-to-date through September								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 232,113	\$ 290,597	\$ 293,020	\$ 298,468	\$ 7,871	2.7%	\$ 5,448	1.9%
Feb	223,710	319,743	309,269	273,646	(46,097)	-14.4%	(35,623)	-11.5%
Mar	347,645	404,314	345,125	370,747	(33,567)	-8.3%	25,622	7.4%
Apr	306,619	292,542	271,666	269,481	(23,061)	-7.9%	(2,185)	-0.8%
May	338,481	332,710	286,982	226,781	(105,929)	-31.8%	(60,201)	-21.0%
Jun	273,233	364,209	289,682	264,861	(99,348)	-27.3%	(24,821)	-8.6%
Jul	361,766	356,269	321,211	192,267	(164,002)	-46.0%	(128,944)	-40.1%
Aug	295,328	312,710	313,068	209,962	(102,748)	-32.9%	(103,106)	-32.9%
Sep	330,022	296,987	339,937	222,587	(74,400)	-25.1%	(117,350)	-34.5%
Oct	406,522	333,493	330,279	-	-	-	-	-
Nov	345,800	322,430	333,668	-	-	-	-	-
Dec	325,531	305,394	326,294	-	-	-	-	-
Total YTD	\$ 2,708,917	\$ 2,970,081	\$ 2,769,959	\$ 2,328,800	\$ (641,281)	-21.6%	\$ (441,159)	-15.9%
Total Annual	\$3,786,768	\$ 3,931,398	\$ 3,760,200	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2018 - 2022)		4.7%						



Gambling tax from card rooms account for the majority of the revenues.

Card Room Gambling Tax - Major Establishments Only Year-to-date through September							
Major Establishment	2021		2022		2023 YTD Actual	Over / (Under) YTD 2023 Actual vs YTD 2022 Actual	
	Actual	YTD	Actual	YTD		\$	%
Chips Casino	\$ 1,344,141	\$ 902,205	\$ 1,555,756	\$ 1,199,686	\$ 942,479	\$ (257,207)	-21.4%
Great American Casino	493,162	368,041	505,775	369,202	237,085	(132,118)	-35.8%
Macau Casino	1,074,966	778,507	1,050,555	770,000	586,846	(183,154)	-23.8%
Palace Casino	770,399	582,892	711,856	550,135	472,217	(77,918)	-14.2%
Total	\$3,682,668	\$ 2,631,645	\$3,823,942	\$ 2,889,023	\$ 2,238,626	\$ (650,397)	-22.5%

Figures above are for card room gambling tax only (does not include minor amounts for pull tabs, punch boards, or amusement).

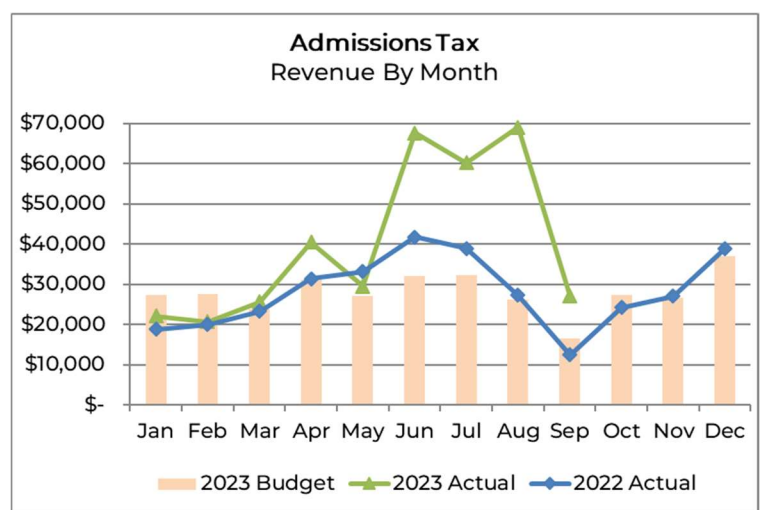
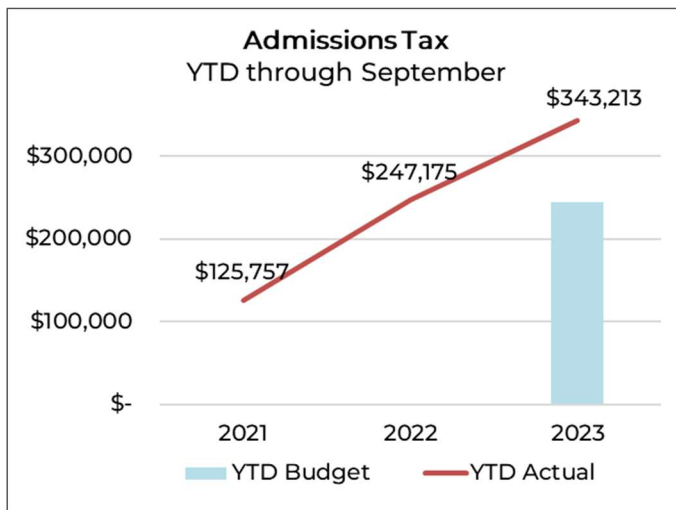
Great American Casino closed for remodeling on 6/23/2023, reopened 12/20/2023.

Admissions Tax

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

Admissions Tax Year-to-date through September								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 7	\$ 18,817	\$ 27,319	\$ 22,100	\$ 3,283	17.4%	\$ (5,219)	-19.1%
Feb	6,301	19,992	27,612	20,691	699	3.5%	(6,921)	-25.1%
Mar	6,970	23,308	23,803	25,674	2,366	10.2%	1,871	7.9%
Apr	16,432	31,455	31,079	40,502	9,047	28.8%	9,423	30.3%
May	10,354	33,180	27,080	29,492	(3,688)	-11.1%	2,412	8.9%
Jun	23,805	41,748	32,163	67,618	25,870	62.0%	35,455	110.2%
Jul	22,495	38,979	32,263	41,075	2,096	5.4%	8,812	27.3%
Aug	23,271	27,272	26,228	69,009	41,737	153.0%	42,781	163.1%
Sep	16,122	12,424	16,478	27,052	14,628	117.7%	10,574	64.2%
Oct	33,390	24,269	27,263	-	-	-	-	-
Nov	23,463	27,048	26,617	-	-	-	-	-
Dec	43,554	38,891	36,895	-	-	-	-	-
Total YTD	\$ 125,757	\$ 247,175	\$ 244,024	\$ 343,213	\$ 96,038	38.9%	\$ 99,189	40.6%
Total Annual	\$ 226,164	\$ 337,383	\$ 334,800	n/a	n/a	n/a	n/a	n/a

5-Year Ave Change (2018 - 2022): -7.6% Decreases in 2020 and 2021 due to COVID-19 caused closure/reduced capacity.



Admissions Tax by Payer Year-to-Date through September								
Establishment	2021		2022		2023 YTD Actual	Over / (Under)		
	Actual	YTD	Actual	YTD		YTD 2023 Actual vs YTD 2022 Actual		
						\$	%	
AMC Theatres	\$ 141,501	\$ 82,968	\$ 220,878	\$ 166,443	\$ 193,733	\$ 27,290	16.4%	
Catapult Adventure Park	-	-	-	-	66,590	66,590	-	
Fandango Media	5,101	-	7,648	-	-	-	-	
GolfNow, LLC	-	-	965	-	-	-	-	
Grand Prix Raceway	14,176	7,358	13,078	9,648	-	-	0.0%	
Oakbrook Golf Club	21,170	16,903	19,769	16,010	15,898	(112)	-0.7%	
Regal Cinemas	44,217	18,529	75,046	55,074	66,991	11,917	21.6%	
Total	\$ 226,165	\$ 125,757	\$ 337,384	\$ 247,176	\$ 343,213	\$ 96,037	38.9%	

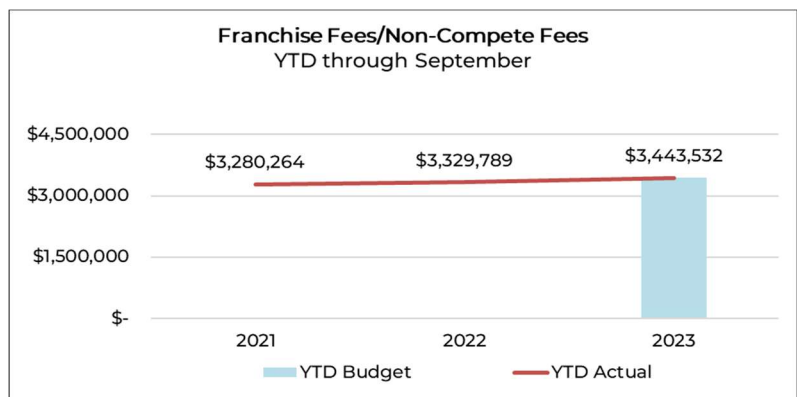
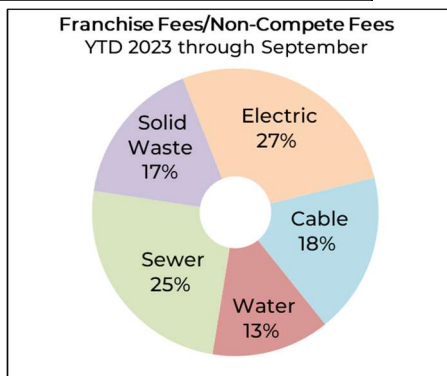
Note: Regal Cinemas reopened May 2021. Catapult Adventure Park's tax effective 7/1/22 and amount includes 4 of 9 payment plan (\$38,330).

Franchise Fees & Non-Compete Fees

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

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

Franchise Fees/Non-Compete Fees Year-to-date through September								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ -	\$ -	\$ -	\$ -	-	-	-	-
Feb	64,436	87,969	82,708	91,639	3,670	4.2%	8,931	10.8%
Mar	947,940	984,495	1,015,376	962,941	(21,554)	-2.2%	(52,435)	-5.2%
Apr	-	-	-	-	-	-	-	-
May	86,552	94,667	94,399	139,257	44,590	47.1%	44,858	47.5%
Jun	976,967	1,007,125	1,036,973	1,038,244	31,119	3.1%	1,271	0.1%
Jul	-	-	-	-	-	-	-	-
Aug	84,107	90,378	91,774	94,127	3,749	4.1%	2,353	2.6%
Sep	1,120,262	1,065,155	1,130,119	1,117,324	52,169	4.9%	(12,795)	-1.1%
Oct	-	-	-	-	-	-	-	-
Nov	66,060	94,330	82,158	-	-	-	-	-
Dec	1,018,124	1,070,599	1,096,693	-	-	-	-	-
Total YTD	\$ 3,280,264	\$ 3,329,789	\$ 3,451,350	\$ 3,443,532	\$ 113,743	3.4%	\$ (7,818)	-0.2%
Total Annual	\$ 4,364,448	\$ 4,494,720	\$ 4,630,200	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2018 - 2022):			2.3%					

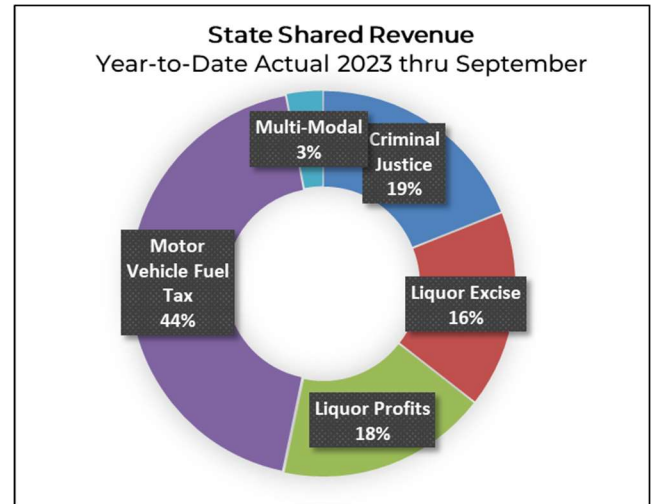


Franchise Fees/Non-Compete Fees by Type Year-to-date through September										
Type	2021 Annual Actual	2022		2023			Over / (Under)			
		Annual Actual	YTD Actual	Annual Budget	YTD Budget	YTD Actual	2023 Actual vs 2022 Actual		2023 YTD Actual vs YTD Budget	
							\$	%	\$	%
Cable	\$ 899,002	\$ 664,340	\$ 661,309	\$ 953,800	\$ 685,451	\$ 623,472	(37,837)	-5.7%	(61,979)	-9.0%
Water	560,212	567,214	389,680	594,300	403,906	459,530	69,850	17.9%	55,624	13.8%
Sewer	1,044,648	1,106,182	826,166	1,108,300	856,327	854,658	28,492	3.4%	(1,669)	-0.2%
Solid Waste	687,654	722,964	540,269	729,500	559,993	572,898	32,629	6.0%	12,905	2.3%
Electric	1,172,934	1,434,018	912,364	1,244,300	945,673	932,974	20,610	2.3%	(12,699)	-1.3%
Total	\$ 4,364,448	\$ 4,494,720	\$ 3,329,789	\$ 4,630,200	\$ 3,451,350	\$ 3,443,532	\$ 113,743	3.4%	\$ (7,818)	-0.2%

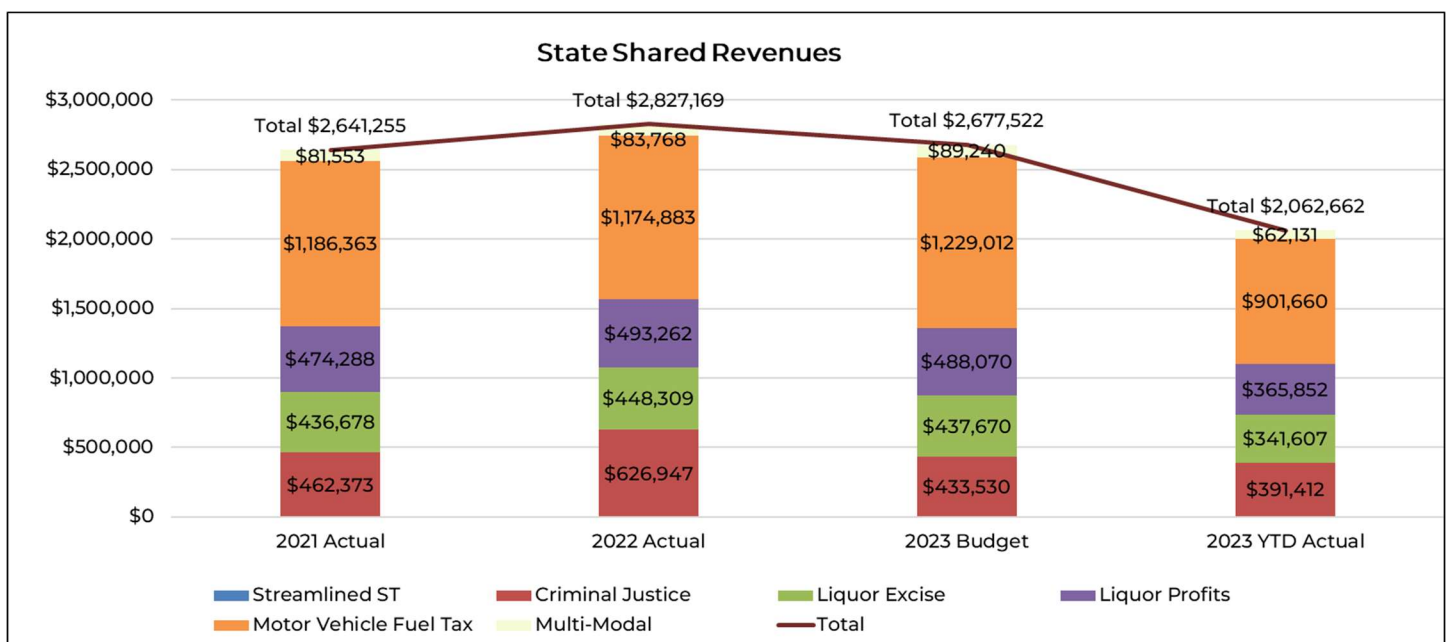
State Shared Revenues

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

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



State Shared Revenue Year-to-date through September							
Revenue	2021 Annual Actual	2022		2023		2023 YTD Actual vs 2022 YTD Actual	
		Annual Actual	YTD Actual	Annual Budget	YTD Actual	Over/(Under)	
						\$	%
CJ-Violent Crimes/Population	\$ 104,137	\$ 108,244	\$ 81,190	\$ 95,000	\$ 94,330	\$ 13,140	16.2%
CJ-Special Programs	72,951	78,420	58,685	81,030	61,706	3,021	5.1%
CJ-DUI Cities	10,254	4,703	4,625	8,000	4,337	(288)	-6.2%
CJ-High Crime	275,031	435,580	307,501	249,500	231,039	(76,462)	-24.9%
Liquor Excise Tax	436,678	448,309	342,585	437,670	341,607	(978)	-0.3%
Liquor Board Profits	474,288	493,262	369,973	488,070	365,852	(4,121)	-1.1%
Motor Vehicle Fuel Tax	791,652	782,125	606,989	824,420	601,579	(5,410)	-0.9%
Subtotal - General/Street	\$ 2,164,991	\$ 2,350,643	\$ 1,771,548	\$ 2,183,690	\$ 1,700,450	\$ (71,097)	-4.0%
Motor Vehicle Fuel Tax	323,351	319,460	247,926	331,860	245,716	(2,210)	-0.9%
Increase Motor Vehicle Fuel Tax	71,360	73,298	54,977	72,732	54,365	(612)	-1.1%
Multi-Modal	81,553	83,768	62,831	89,240	62,131	(700)	-1.1%
Subtotal - Capital Projects	476,264	476,526	365,734	493,832	362,212	\$ (3,522)	-1.0%
Total	\$ 2,641,255	\$ 2,827,169	\$ 2,137,282	\$ 2,677,522	\$ 2,062,662	\$ (74,620)	-3.5%



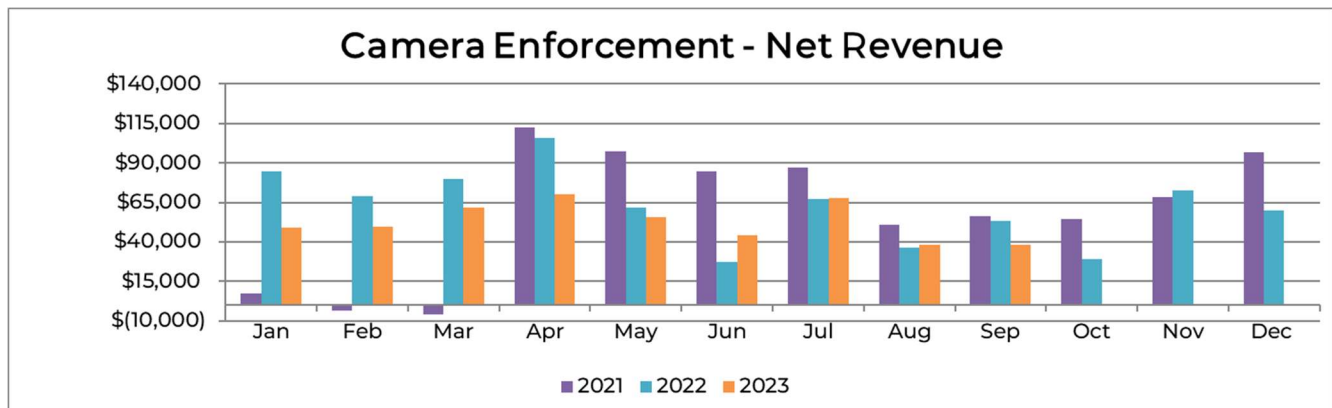
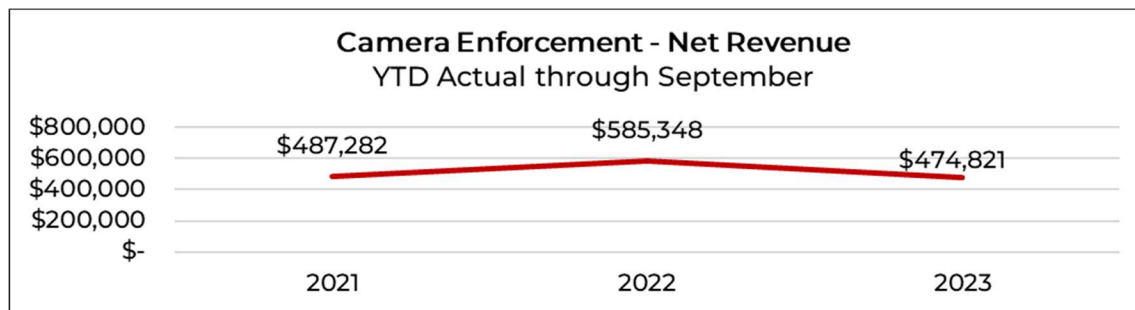
POLICE

Photo Infraction – Red Light/School Zone Enforcement

The City currently has eight cameras operating at five locations:

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

Photo Infraction - Red Light / School Zone Enforcement Year-to-Date through September											
Month	Year 2021			Year 2022			Year 2023			Over / (Under) Net Revenue 2023 vs 2022	
	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	\$	%
Jan	\$ 30,145	\$ 22,500	\$ 7,645	\$ 117,106	\$ 32,240	\$ 84,866	\$ 81,379	\$ 32,240	\$ 49,139	\$ (35,727)	-42.1%
Feb	29,016	32,240	(3,224)	101,450	32,240	69,210	82,160	32,240	49,920	(19,290)	-27.9%
Mar	26,207	32,240	(6,033)	111,985	32,240	79,745	94,090	32,240	61,850	(17,895)	-22.4%
Apr	144,618	32,240	112,378	137,962	32,240	105,722	102,348	32,240	70,108	(35,614)	-33.7%
May	129,806	32,240	97,566	93,839	32,240	61,599	87,677	32,240	55,437	(6,162)	-10.0%
Jun	116,950	32,240	84,710	59,580	32,240	27,340	76,220	32,240	43,980	16,640	60.9%
Jul	119,476	32,240	87,236	99,362	32,240	67,122	99,986	32,240	67,746	624	0.9%
Aug	82,813	32,240	50,573	68,644	32,240	36,404	70,521	32,240	38,281	1,877	5.2%
Sep	88,671	32,240	56,431	85,580	32,240	53,340	70,600	32,240	38,360	(14,980)	-28.1%
Oct	86,712	32,240	54,472	61,574	32,240	29,334	-	-	-	-	-
Nov	100,345	32,240	68,105	104,801	32,240	72,561	-	-	-	-	-
Dec	129,194	32,240	96,954	92,447	32,240	60,207	-	-	-	-	-
Total YTD	\$ 767,700	\$ 280,420	\$ 487,282	\$ 875,506	\$ 290,160	\$ 585,348	\$ 764,981	\$ 290,160	\$ 474,821	\$ (110,527)	-18.9%
Total Annual	\$1,083,953	\$ 377,140	\$ 706,813	\$1,134,330	\$386,880	\$747,450	n/a	n/a	n/a	n/a	n/a

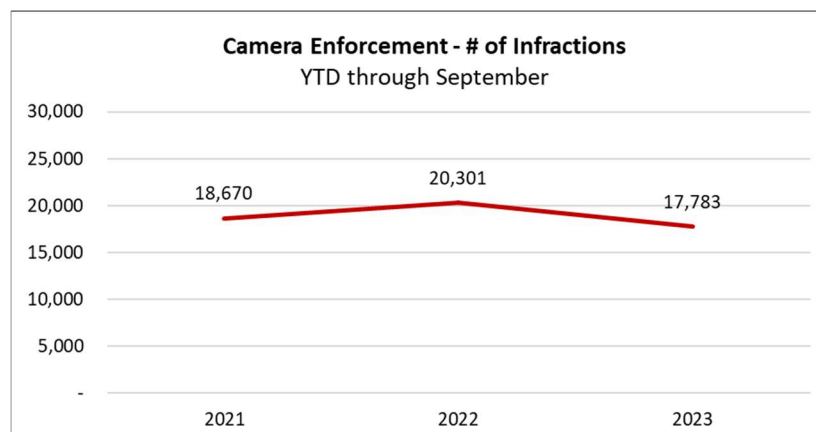
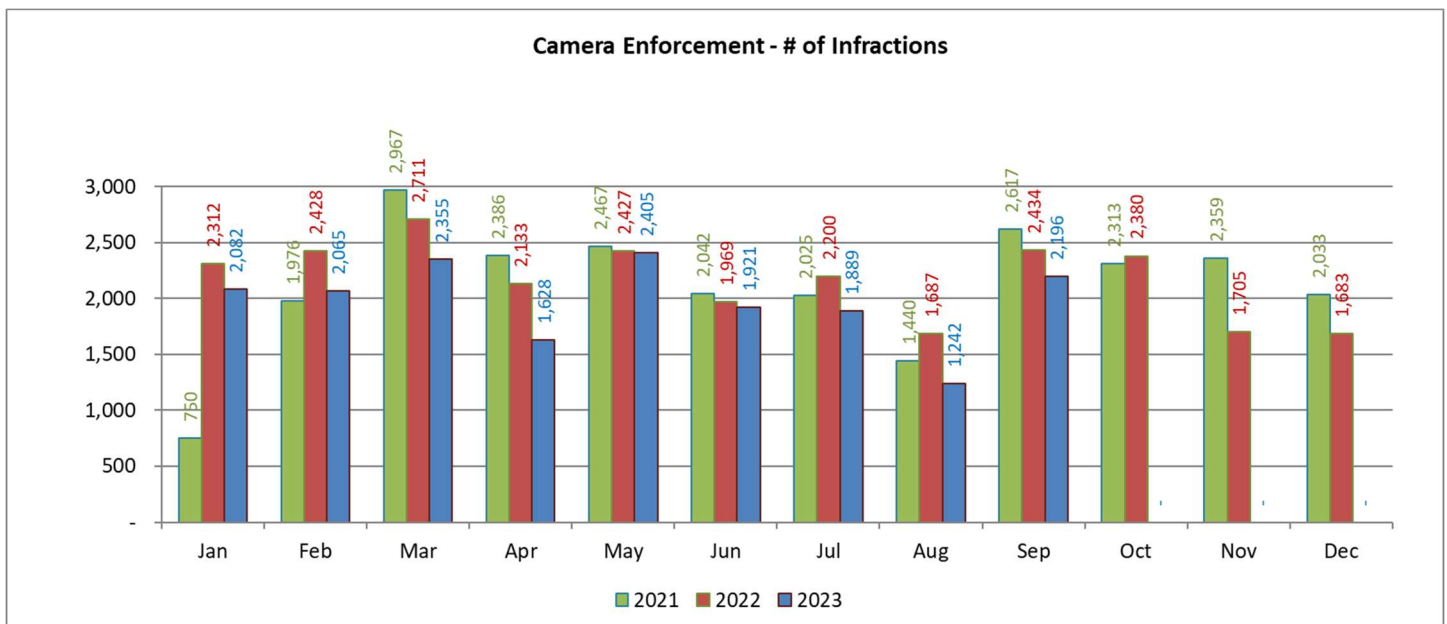


# of Infraction Notices Generated Year-to-date through September															
	BP Way & San Francisco			Steilacoom & Phillips			South Tacoma Way & SR512			School Zones			Total		
Month	2021	2022	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023
Jan	69	100	120	143	235	217	538	717	775	-	1,260	970	750	2,312	2,082
Feb	76	99	105	207	234	197	611	822	787	1,082	1,273	976	1,976	2,428	2,065
Mar	78	109	110	219	242	254	778	954	898	1,892	1,406	1,093	2,967	2,711	2,355
Apr	113	124	106	243	266	256	850	913	773	1,180	830	493	2,386	2,133	1,628
May	114	118	158	324	323	319	902	1,003	845	1,127	983	1,083	2,467	2,427	2,405
Jun	108	169	134	361	344	359	974	1,019	959	599	437	469	2,042	1,969	1,921
Jul	110	140	132	433	466	-	1,137	1,140	1,090	345	454	667	2,025	2,200	1,889
Aug	100	159	121	330	369	-	1,010	1,049	1,121	-	110	-	1,440	1,687	1,242
Sep	98	163	113	285	368	-	1,006	882	1,037	1,228	1,021	1,046	2,617	2,434	2,196
Oct	86	115	-	256	331	-	1,016	755	-	955	1,179	-	2,313	2,380	-
Nov	81	147	-	230	275	-	775	570	-	1,273	713	-	2,359	1,705	-
Dec	107	151	-	285	252	-	780	707	-	861	573	-	2,033	1,683	-
Total YTD	866	1,181	1,099	2,545	2,847	1,602	7,806	8,499	8,285	7,453	7,774	6,797	18,670	20,301	17,783
Total Annual	1,140	1,594	n/a	3,316	3,705	n/a	10,377	10,531	n/a	10,542	10,239	n/a	25,375	26,069	n/a

Q3 2023: Steilacoom & Phillips down due to construction and with upcoming transition to new camera vendor the site was not re-installed.

No school zone camera activity in August 2021 and 2023 due to no summer school.

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



Jail Services

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

2023 Jail Rates					
Pierce County	Booking Fee	\$66.08	Nisqually	Booking Fee	\$20.00
	Daily Rate	\$98.08		Daily Rate	\$136.50
	Escort Fee*	\$146.29		Hospital Security	\$48.50/hr
	Mental Health Fee	\$272.63		Major Medical Costs	City Pays
	Special Identification Process	\$66.08			
	Major Medical Costs	City Pays			

Pierce County rates listed are in accordance with Pierce County Code 9.47.020. Revised 11/21.

Starting July 2022, Nisqually's daily rate increased to \$130.00, with 5% increases every January 1st.

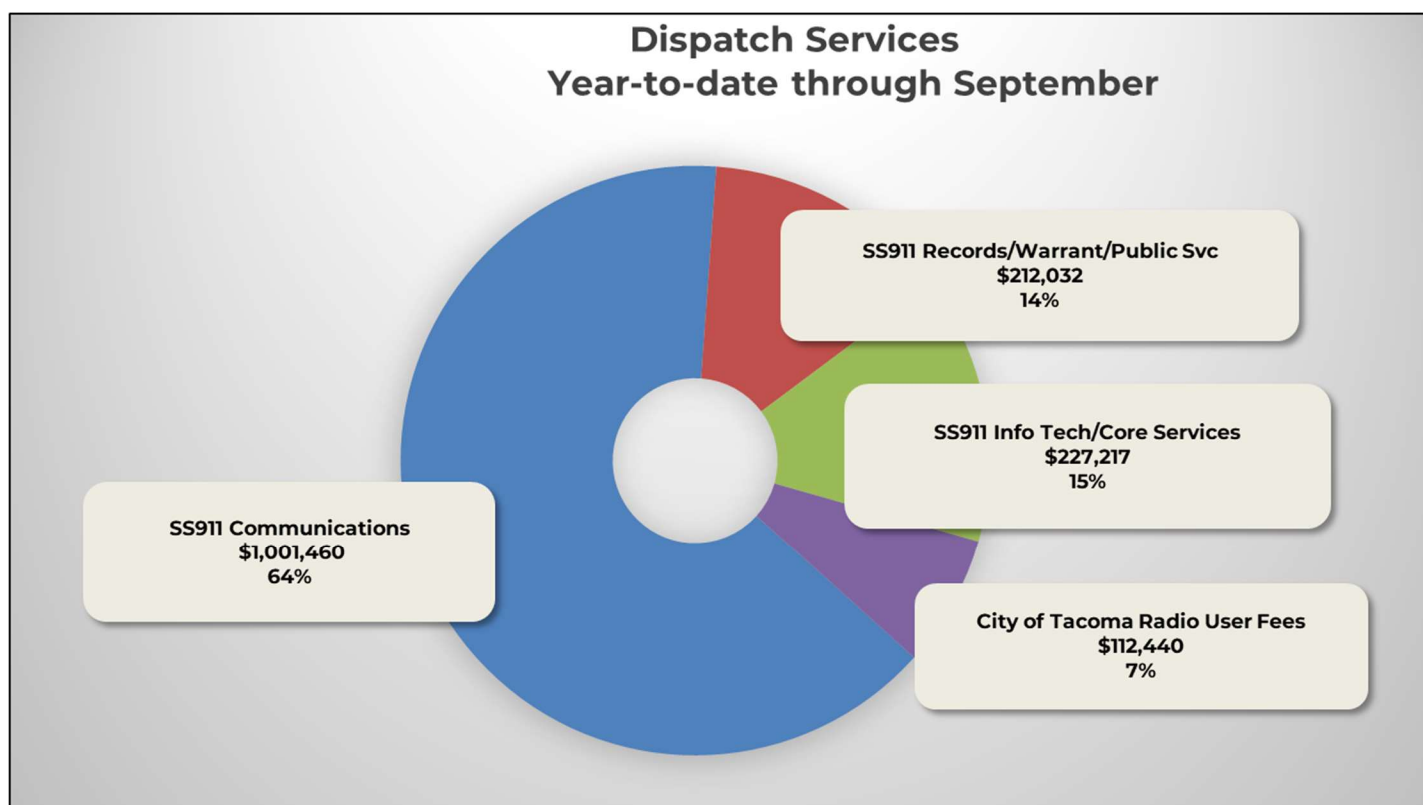
The current \$136.50 includes the 5% increase.

Service Period	Year 2021				Year 2022				Year 2023				
	Pierce			Total by Month	Pierce			Total by Month	Pierce			Total by Month	
	Nisqually	County	Medical		Nisqually	County	Medical		Nisqually	County	Medical		
Jan	\$ 14,662	\$ 1,349	\$ 1,085	\$ 17,095	\$ 17,412	\$ 2,200	\$ -	\$ 19,613	\$ 63,691	\$ 6,585	\$ 6,415	\$ 76,691	
Feb	16,610	513	-	17,123	16,301	1,698	-	18,000	45,784	3,203	9,359	58,347	
Mar	27,534	300	-	27,834	24,381	2,299	-	26,680	57,757	3,268	-	61,025	
Apr	18,087	572	-	18,659	22,516	7,748	-	30,264	49,184	6,416	-	55,600	
May	17,353	2,178	-	19,531	21,515	5,476	-	26,991	50,915	8,168	-	59,083	
Jun	11,146	2,992	-	14,138	30,095	5,188	1,475	36,758	50,505	7,333	-	57,838	
Jul	21,419	4,530	-	25,949	33,623	2,066	-	35,689	62,366	10,747	-	73,113	
Aug	21,516	1,765	-	23,281	34,337	6,455	1,377	42,169	62,723	9,824	-	72,547	
Sep	27,079	1,918	-	28,996	25,624	2,170	-	27,794	240,441	8,660	-	249,101	
Oct	25,762	676	-	26,437	26,335	2,976	361	29,672	-	-	-	-	
Nov	33,150	3,389	-	36,539	32,180	3,237	17,369	52,786	-	-	-	-	
Dec	28,910	1,732	-	30,641	31,412	2,403	-	33,814	-	-	-	-	
Annual Total	\$ 263,226	\$ 21,914	\$ 1,085	\$ 286,225	\$ 315,732	\$ 43,917	\$ 20,581	\$ 380,230	\$ 683,365	\$ 64,204	\$ 15,774	\$ 763,343	
Annual Budget				\$ 950,000	Annual Budget				\$ 950,000	Annual Budget			
YTD as % of Annual Budget				30.1%	YTD as % of Annual Budget				40.0%	YTD as % of Annual Budget			

Dispatch Services

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

South Sound 911 Dispatch Services				
Year-to-date through September				
Category	2021 Annual Actual	2022 Annual Actual	2023	
			Annual Budget	Actual
Communication	\$ 1,390,920	\$ 1,335,280	\$ 1,420,275	\$ 1,001,460
Records/Warrant/Public Services	188,060	256,100	192,029	212,032
Information Technology/Core Services	298,750	271,471	305,086	227,217
Subtotal	\$ 1,877,730	\$ 1,862,850	\$ 1,917,390	\$ 1,440,709
Radio User Fees City of Tacoma	146,481	153,997	152,000	112,440
Total Dispatch Services	\$ 2,024,211	\$ 2,016,847	\$ 2,069,390	\$ 1,553,149
Change Over Prior Year - \$	\$ (24,626)	\$ (7,363)	\$ 52,543	
Change Over Prior Year - %	-1.2%	-0.4%	2.6%	



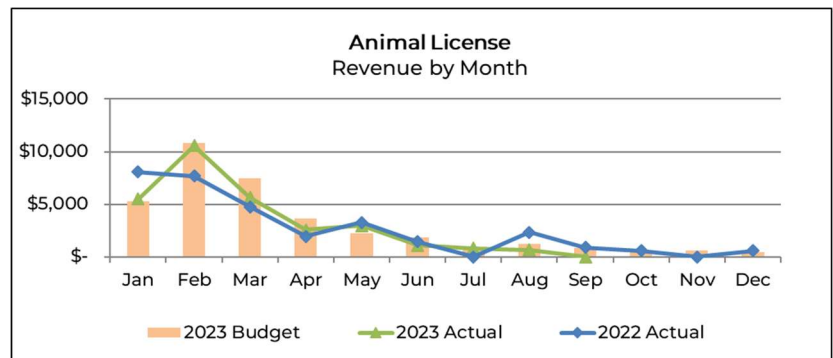
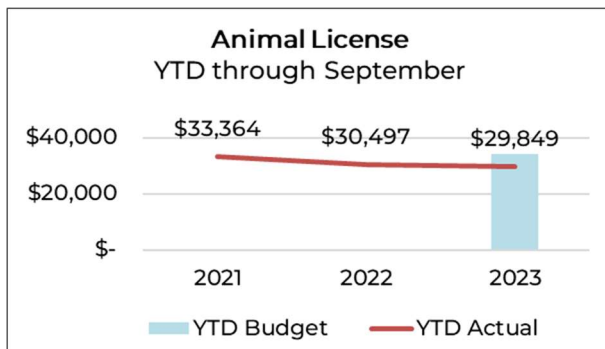
Animal License

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

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

Animal License Year-to-date through September								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 6,557	\$ 8,072	\$ 5,255	\$ 5,497	\$ (2,575)	-31.9%	\$ 242	4.6%
Feb	11,271	7,693	10,821	10,556	2,863	37.2%	(265)	-2.4%
Mar	5,453	4,757	7,477	5,662	905	19.0%	(1,815)	-24.3%
Apr	2,927	1,964	3,623	2,564	600	30.5%	(1,059)	-29.2%
May	3,275	3,302	2,282	2,972	(330)	-10.0%	690	30.3%
Jun	1,193	1,464	1,889	1,104	(360)	-24.6%	(785)	-41.6%
Jul	704	-	875	827	827	-	(48)	-5.5%
Aug	1,115	2,334	1,215	663	(1,671)	-71.6%	(552)	-45.4%
Sep	869	911	819	4	(907)	-99.6%	(815)	-99.5%
Oct	370	587	631	-	-	-	-	-
Nov	460	-	615	-	-	-	-	-
Dec	754	585	499	-	-	-	-	-
Total YTD	\$ 33,364	\$ 30,497	\$ 34,255	\$ 29,849	\$ (648)	-2.1%	\$ (4,406)	-12.9%
Total Annual	\$ 34,948	\$ 31,669	\$ 36,000	n/a	n/a	n/a	n/a	n/a

5-Year Ave Change (2018 - 2022): -3.1%



Animal Control Year-to-date through September							
Operating Revenues & Expenditures	2021 Annual Actual	2022		2023		Over / (Under)	
		Annual Actual	YTD Actual	Annual Budget	YTD Actual	YTD 2023 vs 2022	
						\$	%
Operating Revenue:							
Animal License	\$ 34,948	\$ 31,669	\$ 30,497	\$ 36,000	\$ 29,849	\$ (648)	-2.1%
Animal Services - City of Dupont	34,595	37,288	27,966	37,990	28,494	528	1.9%
Animal Services - Town of Steilacoom	17,543	21,203	15,647	16,800	15,119	(528)	-3.4%
Total Operating Revenues	\$ 87,086	\$ 90,160	\$ 74,110	\$ 90,790	\$ 73,462	\$ (648)	-0.9%
Operating Expenditures:							
Personnel	213,976	224,201	168,761	231,112	178,850	10,089	6.0%
Supplies	1,657	2,985	1,863	3,360	500	(1,363)	-73.2%
Humane Society	153,478	162,153	121,697	175,581	131,686	9,989	8.2%
Other Services & Charges	-	121	121	1,200	-	(121)	-100.0%
Total Operating Expenditures	\$ 369,110	\$ 389,460	\$ 292,442	\$ 411,253	\$ 311,037	\$ 18,595	6.4%
Net Program Cost	\$ (282,024)	\$ (299,300)	\$ (218,332)	\$ (320,463)	\$ (237,575)	\$ (19,243)	8.8%

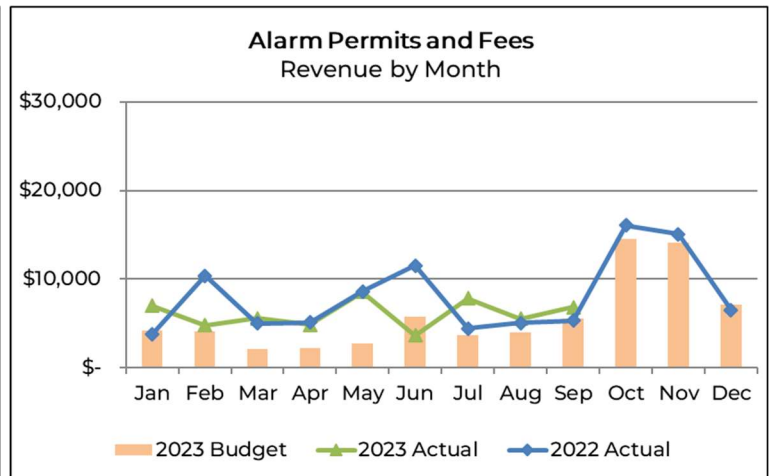
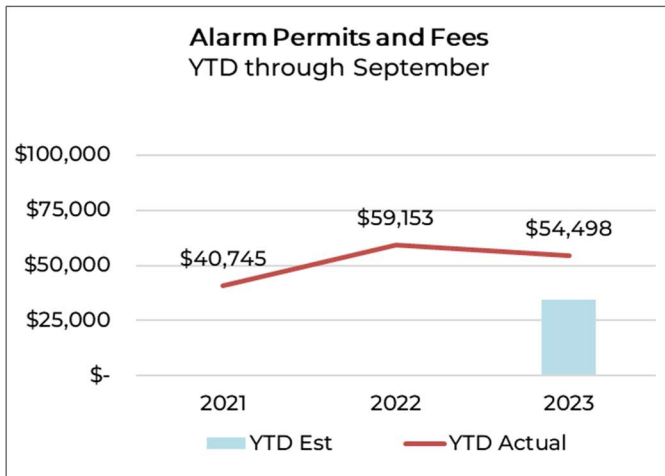
Note - operating expenditures do not include internal service allocations (such as vehicle repairs & maintenance, vehicle replacement reserves, etc.) as all police internal service charges are accounted for under Command Section.

Alarm Permits and Fees

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

Alarm Permits and Fees Year-to-date through September								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 2,564	\$ 3,793	\$ 4,218	\$ 6,967	\$ 3,174	83.7%	\$ 2,749	65.2%
Feb	3,930	10,385	4,076	4,797	(5,588)	-53.8%	721	17.7%
Mar	2,425	4,975	2,111	5,572	597	12.0%	3,461	164.0%
Apr	1,259	5,114	2,239	4,841	(273)	-5.3%	2,602	116.2%
May	3,917	8,577	2,749	8,543	(34)	-0.4%	5,794	210.8%
Jun	16,442	11,545	5,702	3,638	(7,907)	-68.5%	(2,064)	-36.2%
Jul	2,868	4,413	3,651	7,796	3,383	76.7%	4,145	113.6%
Aug	4,117	5,024	3,941	5,538	514	10.2%	1,597	40.5%
Sep	3,223	5,327	5,527	6,806	1,479	27.8%	1,279	23.1%
Oct	4,074	16,063	14,567	-	-	-	-	-
Nov	26,341	15,089	14,142	-	-	-	-	-
Dec	21,336	6,498	7,077	-	-	-	-	-
Total YTD	\$ 40,745	\$ 59,153	\$ 34,213	\$ 54,498	\$ (4,655)	-7.9%	\$ 20,285	59.3%
Total Annual	\$ 92,496	\$ 96,803	\$ 70,000	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2018 - 2022):		-1.5%						

Note: The table reflects gross revenue and does not take into account of related processing and other fees totaling \$47,004 in 2021, \$61,849 in 2022, and \$20,313 YTD 2023.



Seizure Funds

Fund 180 Narcotics Seizure Fund

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

Fund 180 - Narcotics Seizure				
Year-to-date through September				
	2021 Annual Actual	2022 Annual Actual	2023	
			Annual Budget	YTD Actual
Sources:				
Forfeitures	\$ 15,794	\$ 105,547	\$ 127,096	\$ 129,769
Law Enforcement Contracts	2,217	25,340	27,039	7,039
Interest /Misc	171	3,086	42,000	3,297
Transfer-In From Fleet & Equipment	14,500	-	-	-
Total Sources	\$ 32,681	\$ 133,973	\$ 196,135	\$ 140,105
Uses:				
Investigations	66,876	97,006	178,979	62,120
Capital	-	173,301	72,823	17,795
Total Uses	\$ 66,876	\$ 270,307	\$ 251,802	\$ 79,916
Sources Over/(Under) Uses	\$ (34,195)	\$ (136,334)	\$ (55,667)	\$ 60,189
Beginning Balance	\$ 226,196	\$ 192,000	\$ 55,667	\$ 55,667
Ending Balance	\$ 192,000	\$ 55,667	\$ -	\$ 115,856

Fund 181 Felony Seizure Fund

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

Fund 181 - Felony Seizure				
Year-to-date through September				
	2021 Annual Actual	2022 Annual Actual	2023	
			Annual Budget	YTD Actual
Sources:				
Forfeitures	\$ -	\$ 25,920	\$ -	\$ -
Interest /Misc	40	418	-	634
Total Sources	\$ 40	\$ 26,338	\$ -	\$ 634
Uses:				
Investigations	11,679	16,047	23,305	2,155
Capital Purchases	-	23,184	-	-
Total Uses	\$ 11,679	\$ 39,231	\$ 23,305	\$ 2,155
Sources Over/(Under) Uses	\$ (11,640)	\$ (12,893)	\$ (23,305)	\$ (1,521)
Beginning Balance	\$ 47,837	\$ 36,198	\$ 23,305	\$ 23,305
Ending Balance	\$ 36,198	\$ 23,305	\$ -	\$ 21,784

Fund 182 Federal Seizure Fund

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

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

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

Fund 182 - Federal Seizure				
Year-to-date through September				
	2021 Annual Actual	2022 Annual Actual	2023	
			Annual Budget	YTD Actual
Sources:				
Forfeitures	\$ 919	\$ 18,701	\$ 29,214	\$ 29,214
Interest/Misc	181	1,374	-	45
Total Sources	\$ 1,100	\$ 20,075	\$ 29,214	\$ 29,259
Uses:				
Crime Prevention	-	93	703	5,776
Capital Purchases	18,501	162,783	29,214	19,455
Total Uses	\$ 18,501	\$ 162,876	\$ 29,917	\$ 25,232
Sources Over/(Under) Uses	\$ (17,401)	\$ (142,801)	\$ (703)	\$ 4,028
Beginning Balance	\$ 160,907	\$ 143,505	\$ 703	\$ 703
Ending Balance	\$ 143,505	\$ 703	\$ -	\$ 4,731

Fund 195 Public Safety Grants

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

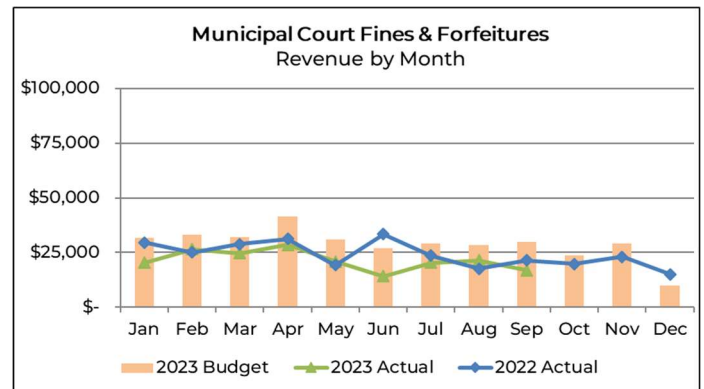
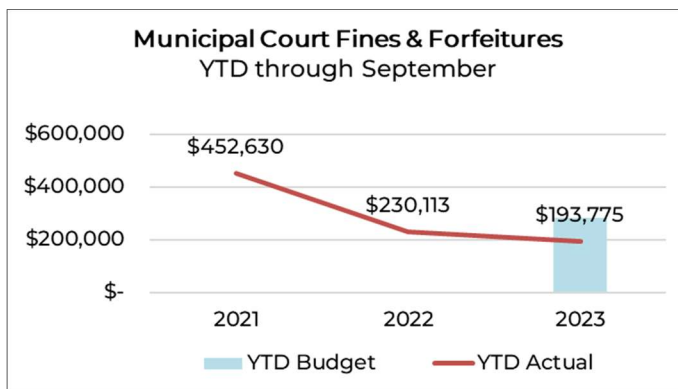
Public Safety Grants	Year-to-date through September 2023			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Dept. of Justice - Bulletproof Vest Partnership	\$ -	\$ 15,540	\$ 15,540	-
Dept. of Justice - Veterans Treatment Court	-	54,336	54,336	-
Dept. of Justice - JAG Helmets and Exterior Vests	-	42,450	42,450	-
Pierce County - STOP Violence Against Women Training	-	6,000	6,000	-
Pierce County - WTSC - Phlebotomy Certification	-	2,690	2,690	-
Washington Auto Theft Prevention Authority (WATPA)	-	230,897	230,897	-
Washington State Military Department - Emergency	-	42,282	42,282	-
Washington State Parks & Recreation Boaters Safety	-	12,906	12,906	-
Washington Traffic Safety Commission (WTSC) Distracted Driving	-	4,059	4,059	-
Washington Traffic Safety Commission (WTSC) DUI	-	3,907	3,907	-
Washington Traffic Safety Commission (WTSC) Speeding	-	11,523	11,523	-
Washington Traffic Safety Commission (WTSC) Motorcycle	-	964	964	-
Washington Traffic Safety Commission (WTSC) Seatbelts	-	1,958	1,958	-
Total	\$ -	\$ 429,510	\$ 429,510	\$ -

Public Safety Grants	2023	
	Annual Budget	YTD September
Dept. of Justice - Bulletproof Vest Partnership	25,934	\$ 15,540
Dept. of Justice - Veterans Treatment Court	42,486	54,336
Dept. of Justice - JAG Helmets and Exterior Vests	47,051	42,450
Pierce County - STOP Violence Against Women Training	5,000	6,000
Pierce County - WTSC - Phlebotomy Certification	2,690	2,690
Washington Auto Theft Prevention Authority (WATPA)	706,037	230,897
Washington State Military Department - Emergency Management (EMPG)	33,384	42,282
Washington State Parks & Recreation Boaters Safety	12,906	12,906
Washington Traffic Safety Commission (WTSC) Distracted Driving	-	4,059
Washington Traffic Safety Commission (WTSC) DUI	14,045	3,907
Washington Traffic Safety Commission (WTSC) Speeding	-	11,523
Washington Traffic Safety Commission (WTSC) Motorcycle	-	964
Washington Traffic Safety Commission (WTSC) Seatbelts	5,000	1,958
Total	\$ 894,533	\$ 429,510

MUNICIPAL COURT

Effective January 2015, as part of the new contracts, fines and forfeiture revenues from the Town of Steilacoom and City of University Place are no longer retained by the City, other than for past cases. Revenues from 2015 cases and forward are collected by the City and remitted on a monthly basis to the contract jurisdictions (City of DuPont, City of University Place and Town of Steilacoom). The City of University Place contract ended in December 2020.

Municipal Court Fines & Forfeitures Year-to-date through September								
Month	2021	2022	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 40,542	\$ 29,625	\$ 31,723	\$ 20,289	\$ (9,336)	-31.5%	\$ (11,434)	-36.0%
Feb	40,724	25,074	33,286	26,496	1,422	5.7%	(6,790)	-20.4%
Mar	37,627	28,855	32,225	24,744	(4,111)	-14.2%	(7,481)	-23.2%
Apr	88,547	31,236	41,458	28,440	(2,796)	-9.0%	(13,018)	-31.4%
May	62,056	19,193	31,006	20,843	1,650	8.6%	(10,163)	-32.8%
Jun	50,509	33,380	27,137	14,138	(19,242)	-57.6%	(12,999)	-47.9%
Jul	54,057	23,680	28,986	20,340	(3,340)	-14.1%	(8,646)	-29.8%
Aug	38,634	17,583	28,360	21,508	3,925	22.3%	(6,852)	-24.2%
Sep	39,934	21,487	29,906	16,977	(4,510)	-21.0%	(12,929)	-43.2%
Oct	32,347	19,800	23,586	-	-	-	-	-
Nov	38,969	23,099	29,031	-	-	-	-	-
Dec	22,101	15,137	9,796	-	-	-	-	-
Total YTD	\$ 452,630	\$ 230,113	\$ 284,087	\$ 193,775	\$ (36,338)	-15.8%	\$ (90,312)	-31.8%
Total Annual	\$ 546,047	\$ 288,149	\$ 346,500	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2018 - 2022):			-12.8%					



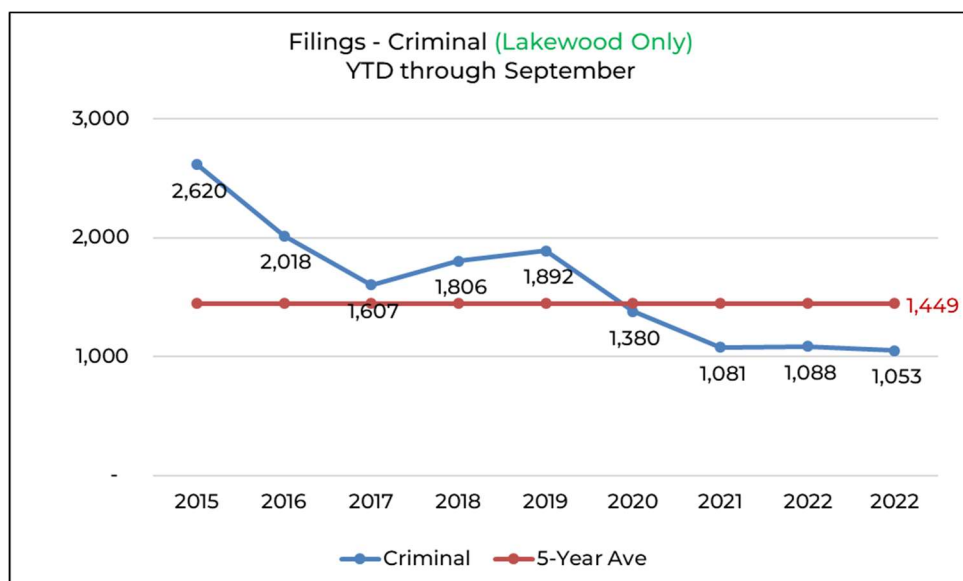
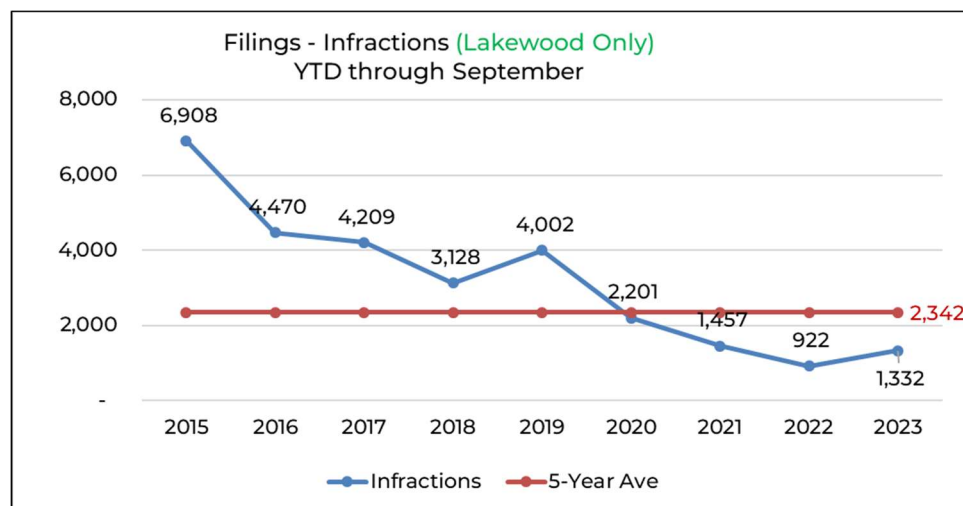
Municipal Court Fines & Forfeitures Year-to-date through September										
Category	2020 Actual	2022		2023			Over / (Under)		Over / (Under)	
		Annual Actual	YTD Actual	Annual Budget	YTD Budget	YTD Actual	2023 YTD Actual vs 2022 YTD Actual		2023 YTD Actual vs YTD Budget	
							\$	%	\$	%
Admin, Filing, Copy, Forms, Legal	\$ 35,376	\$ 26,790	\$ 21,746	\$ 30,600	\$ 26,847	\$ 15,305	\$ (6,441)	-29.6%	\$ (11,542)	-43.0%
Detention & Correction Services	101,691	61,999	51,663	81,000	63,781	28,896	(22,767)	-44.1%	(34,885)	-54.7%
Civil Penalties	1,142	239	187	400	231	136	(51)	-27.3%	(95)	-41.1%
Civil Infraction Penalties	339,875	148,809	119,338	179,000	147,329	119,221	(117)	-0.1%	(28,108)	-19.1%
Civil Parking Infractions	6,691	1,141	891	2,000	1,100	110	(781)	-87.7%	(990)	-90.0%
Criminal Traffic Misdemeanor	12,648	7,987	6,673	10,000	8,238	3,951	(2,722)	-40.8%	(4,287)	-52.0%
Criminal Non-Traffic Fines	209	5,090	4,241	8,000	5,236	6,577	2,336	55.1%	1,341	25.6%
Court Cost Recoupment	20,439	12,319	10,292	15,400	12,706	4,933	(5,359)	-52.1%	(7,773)	-61.2%
Interest/Other/Misc	27,976	23,776	15,082	20,100	18,620	14,646	(436)	-2.9%	(3,974)	-21.3%
Total	\$546,047	\$288,149	\$ 230,113	\$346,500	\$284,087	\$193,775	\$ (36,338)	-15.8%	\$ (90,312)	-31.8%

Municipal Court Year-to-date through September							
Operating Revenues & Expenditures	2021 Annual Actual	2022		2023		Over / (Under)	
		Annual Actual	YTD Actual	Annual Budget	YTD Actual	2023 YTD Actual vs 2022 YTD Actual	
						\$	%
Operating Revenue:							
Fines & Forfeitures	\$ 546,047	\$ 288,149	\$ 230,113	\$ 346,500	\$ 193,775	\$ (36,339)	-15.8%
Court Services - City of University Place	6,000	(13,520)	(13,520)	-	-	13,520	-100.0%
Court Services - Town of Steilacoom	63,917	110,167	82,945	112,400	162,250	79,305	95.6%
Court Services - City of DuPont	68,080	128,914	94,943	92,900	124,987	30,044	31.6%
Total Operating Revenues	\$ 684,044	\$ 513,710	\$ 394,481	\$ 551,800	\$ 481,012	\$ 86,531	21.9%
Operating Expenditures:							
Judicial Services	1,007,638	1,011,751	742,353	1,091,709	886,499	144,146	19.4%
Professional Services*	573,451	582,340	424,062	55,000	59,328	(364,734)	-86.0%
Probation & Detention	164,071	240,593	162,353	348,510	153,177	(9,176)	-5.7%
Total Operating Expenditures	\$1,745,160	\$ 1,834,684	\$ 1,328,769	\$ 1,495,219	\$ 1,099,005	\$ (229,764)	-17.3%
Net Revenue (Cost)	\$ (1,061,116)	\$ (1,320,974)	\$ (934,288)	\$ (943,419)	\$ (617,993)	\$ 316,295	-33.9%

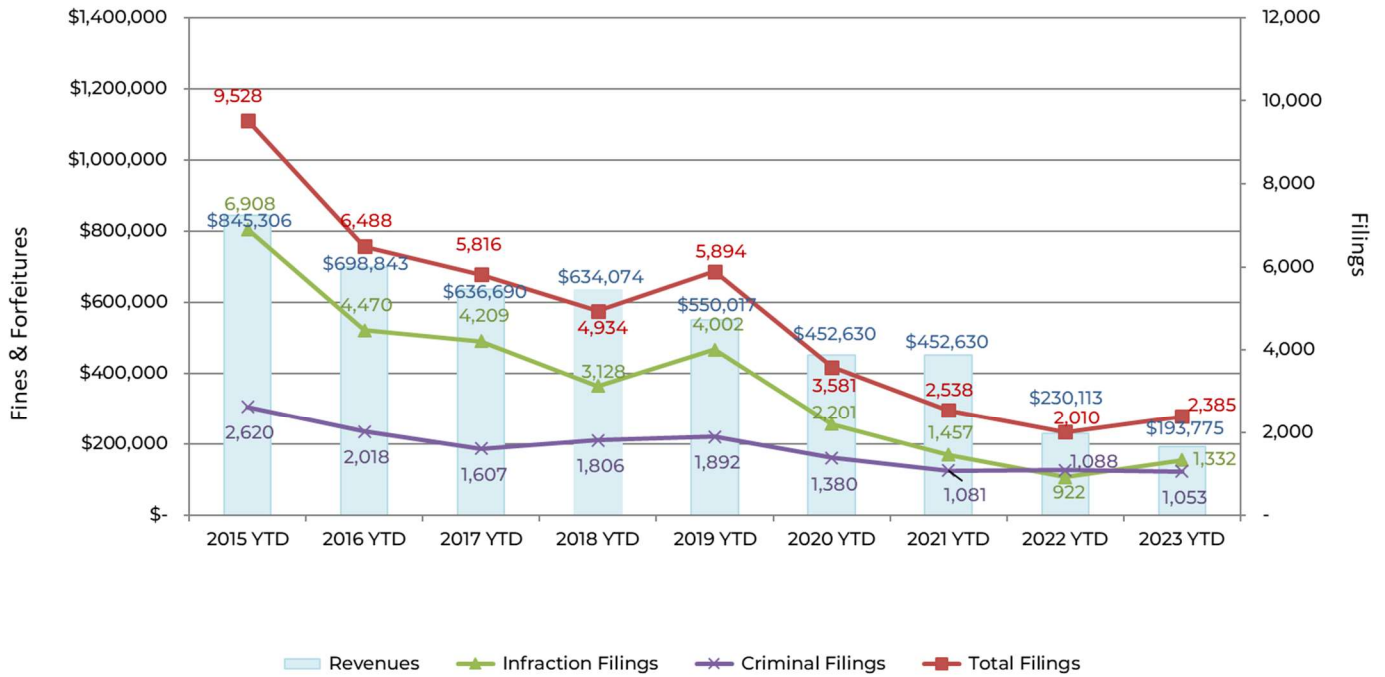
* Prior to 2023 professional Services included Pro-Tem Judge, Public Defender, Jury/Witness Fees and Interpreter Services.

*Beginning in 2023 public defender is accounted for as non-departmental.

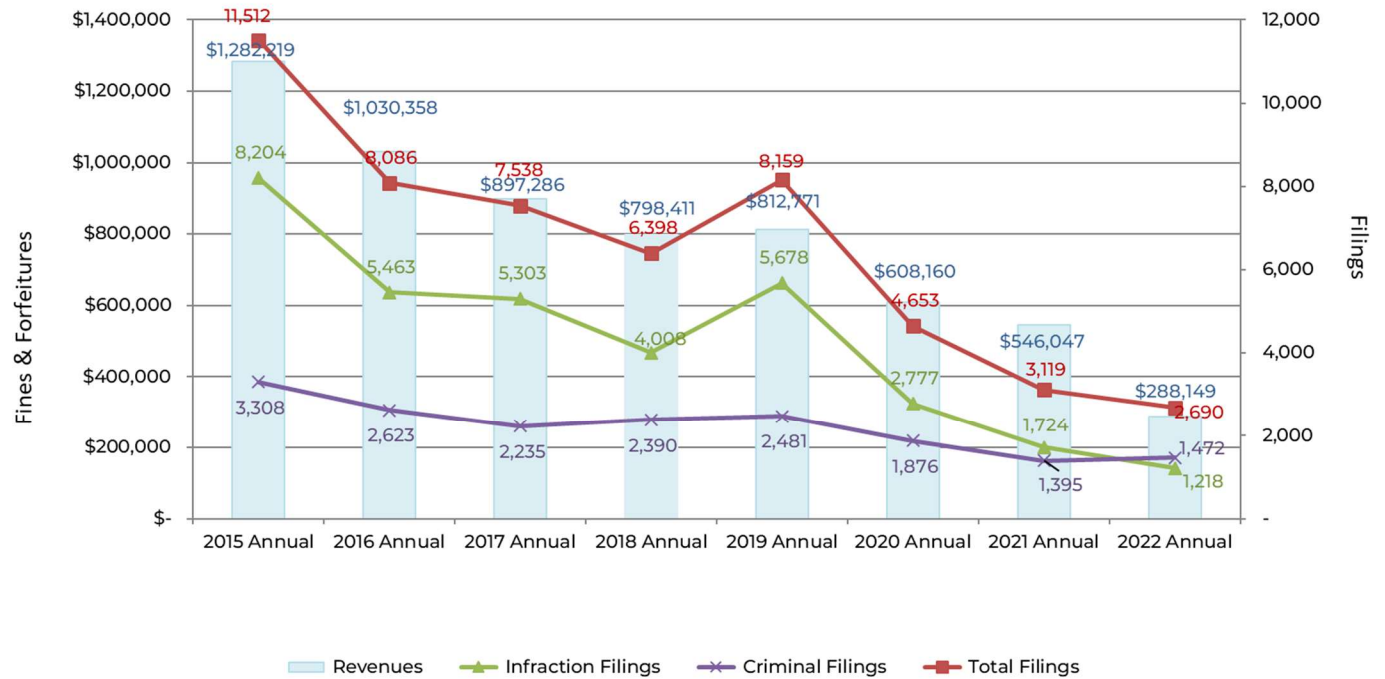
The following charts provide current and historical filings and fines & forfeitures for Lakewood (does not include photo infraction filings and revenues).



Fines & Forfeitures and Filings
Lakewood Only
YTD through September



Fines & Forfeitures and Filings
Lakewood Only
Annual Totals



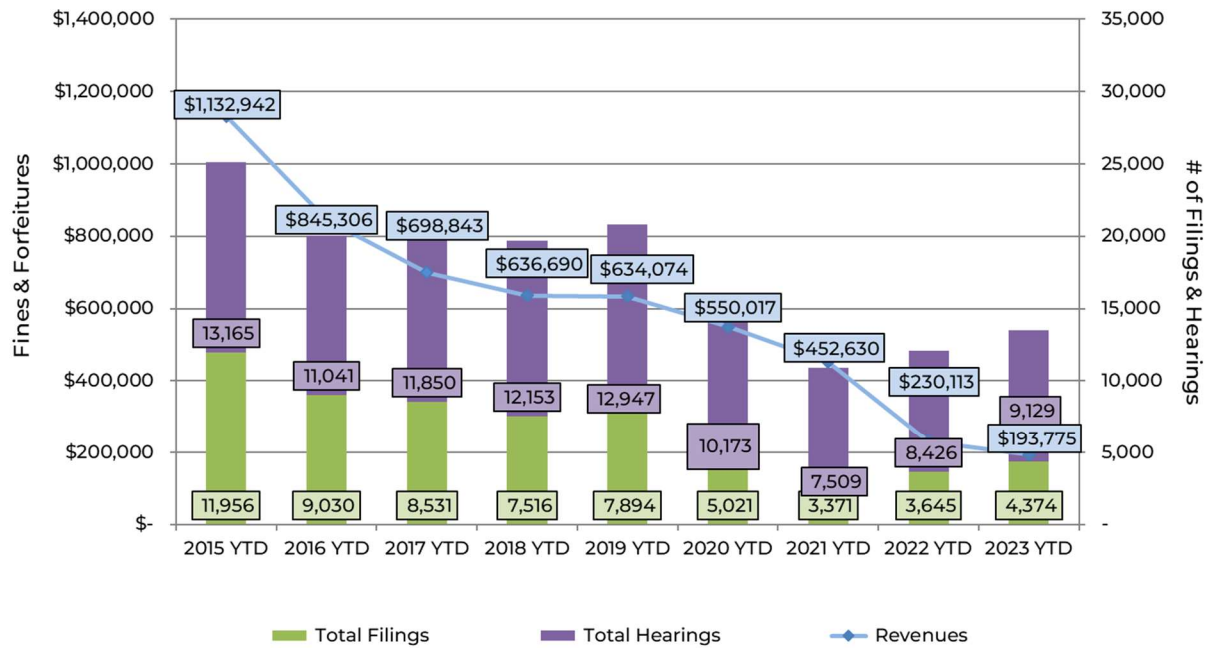
Filings and Hearings by Jurisdiction – YTD Totals

Total YTD Sep	FILINGS			HEARINGS			Photo/Camera	
	Infractions	Criminal	Total Filings	Infractions	Criminal	Total Hearings	Filings	Hearings
2023	3,233	1,141	4,374	1,210	7,919	9,129	16,066	360
Lakewood	1,332	1,053	2,385	388	7,239	7,627	13,120	288
University Place	4	-	4	5	126	131	-	-
Steilacoom	228	52	280	115	311	426	-	-
DuPont	1,669	36	1,705	702	243	945	2,946	72
2022	2,430	1,215	3,645	645	7,781	8,426	14,006	293
Lakewood	922	1,088	2,010	295	6,992	7,287	14,006	293
University Place	4	1	5	2	167	169	-	-
Steilacoom	1,102	84	1,186	258	360	618	-	-
DuPont	402	42	444	90	262	352	-	-
2021	2,141	1,230	3,371	1,022	6,487	7,509	15,016	206
Lakewood	1,457	1,081	2,538	807	5,681	6,488	15,016	206
University Place	12	5	17	39	327	366	-	-
Steilacoom	489	72	561	116	252	368	-	-
DuPont	183	72	255	60	227	287	-	-
2020	3,324	1,697	5,021	1,916	8,257	10,173	8,314	204
Lakewood	2,201	1,380	3,581	1,472	6,888	8,360	8,314	204
University Place	332	151	483	174	835	1,009	-	-
Steilacoom	525	85	610	167	292	459	-	-
DuPont	266	81	347	103	242	345	-	-
2019	5,559	2,335	7,894	1,959	10,988	12,947	11,822	212
Lakewood	4,002	1,892	5,894	1,451	8,854	10,305	11,822	212
University Place	286	236	522	162	1,283	1,445	-	-
Steilacoom	798	149	947	244	470	714	-	-
DuPont	473	58	531	102	381	483	-	-
2018	5,064	2,452	7,516	1,798	10,355	12,153	11,095	249
Lakewood	3,128	1,806	4,934	1,204	8,032	9,236	11,095	249
University Place	486	279	765	196	1,223	1,419	-	-
Steilacoom	799	170	969	226	455	681	-	-
DuPont	651	197	848	172	645	817	-	-
2017	6,267	2,264	8,531	2,014	9,836	11,850	10,770	293
Lakewood	4,209	1,607	5,816	1,467	7,384	8,851	10,770	293
University Place	501	311	812	177	1,455	1,632	-	-
Steilacoom	897	150	1,047	187	445	632	-	-
DuPont	660	196	856	183	552	735	-	-
2016	6,250	2,780	9,030	2,015	9,026	11,041	11,938	289
Lakewood	4,470	2,018	6,488	1,526	6,919	8,445	11,938	289
University Place	477	334	811	130	1,152	1,282	-	-
Steilacoom	528	124	652	138	365	503	-	-
DuPont	775	304	1,079	221	590	811	-	-
2015	8,661	3,295	11,956	3,800	9,365	13,165	8,343	285
Lakewood	6,908	2,620	9,528	3,616	8,229	11,845	8,343	285
University Place	255	346	601	184	1,136	1,320	-	-
Steilacoom	611	164	775	-	-	-	-	-
DuPont	887	165	1,052	-	-	-	-	-

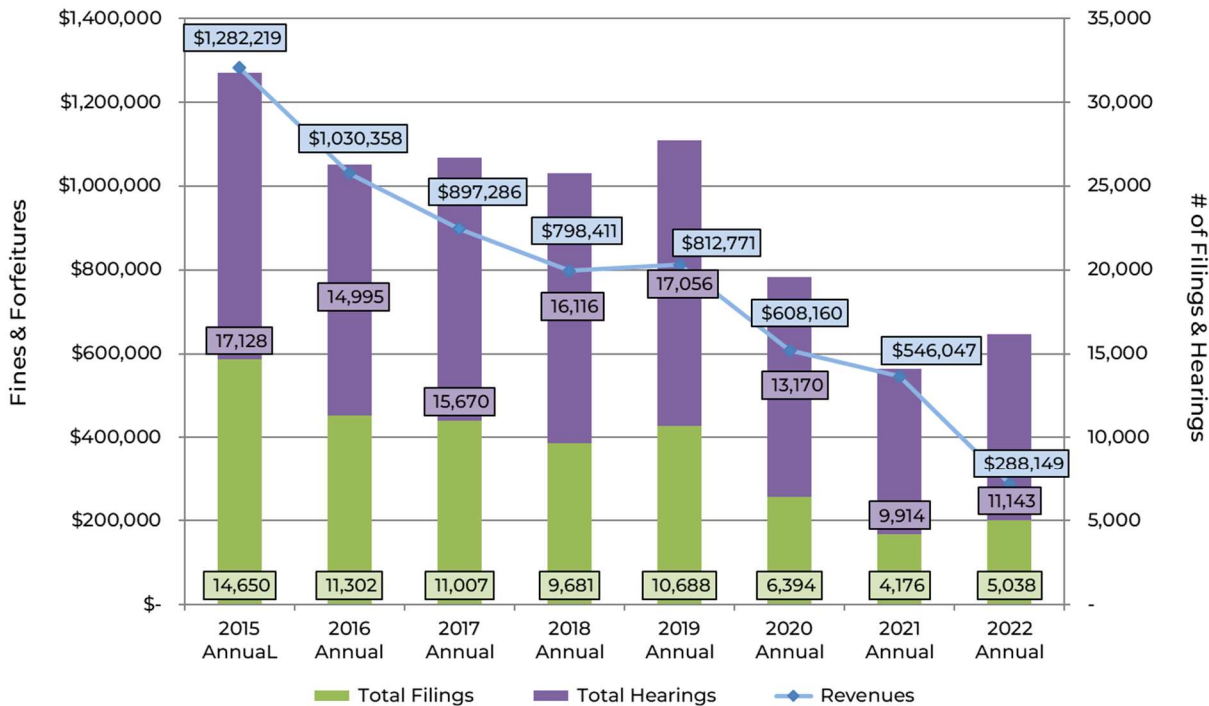
Filings and Hearings by Jurisdiction – Annual Totals

Annual Totals	FILINGS			HEARINGS			Photo/Camera	
	Infractions	Criminal	Total Filings	Infractions	Criminal	Total Hearings	Filings	Hearings
2022	3,415	1,623	5,038	914	10,229	11,143	19,004	380
Lakewood	1,218	1,472	2,690	407	9,213	9,620	19,004	380
University Place	4	1	5	2	210	212	-	-
Steilacoom	1,252	100	1,352	296	476	772	-	-
DuPont	941	50	991	209	330	539	-	-
2021	2,600	1,576	4,176	1,201	8,713	9,914	20,982	351
Lakewood	1,724	1,395	3,119	929	7,694	8,623	20,982	351
University Place	12	5	17	42	393	435	-	-
Steilacoom	606	87	693	160	327	487	-	-
DuPont	258	89	347	70	299	369	-	-
2020	4,120	2,274	6,394	2,408	10,762	13,170	10,143	267
Lakewood	2,777	1,876	4,653	1,788	9,005	10,793	10,143	267
University Place	392	201	593	242	1,067	1,309	-	-
Steilacoom	633	102	735	226	374	600	-	-
DuPont	318	95	413	152	316	468	-	-
2019	7,638	3,050	10,688	2,710	14,346	17,056	16,644	298
Lakewood	5,678	2,481	8,159	2,070	11,598	13,668	16,644	298
University Place	419	302	721	194	1,655	1,849	-	-
Steilacoom	922	188	1,110	301	596	897	-	-
DuPont	619	79	698	145	497	642	-	-
2018	6,494	3,187	9,681	2,392	13,724	16,116	15,680	333
Lakewood	4,008	2,390	6,398	1,608	10,727	12,335	15,680	333
University Place	687	340	1,027	264	1,585	1,849	-	-
Steilacoom	1,053	234	1,287	313	604	917	-	-
DuPont	746	223	969	207	808	1,015	-	-
2017	7,910	3,097	11,007	2,615	13,055	15,670	14,413	364
Lakewood	5,303	2,235	7,538	1,890	9,898	11,788	14,413	364
University Place	629	396	1,025	227	1,843	2,070	-	-
Steilacoom	1,151	204	1,355	266	583	849	-	-
DuPont	827	262	1,089	232	731	963	-	-
2016	7,733	3,569	11,302	2,581	12,414	14,995	15,107	398
Lakewood	5,463	2,623	8,086	1,933	9,567	11,500	15,107	398
University Place	602	409	1,011	199	1,583	1,782	-	-
Steilacoom	678	162	840	179	487	666	-	-
DuPont	990	375	1,365	270	777	1,047	-	-
2015	10,453	4,197	14,650	4,806	12,322	17,128	10,761	368
Lakewood	8,204	3,308	11,512	4,569	10,784	15,353	10,761	368
University Place	316	458	774	237	1,538	1,775	-	-
Steilacoom	787	197	984	-	-	-	-	-
DuPont	1,146	234	1,380	-	-	-	-	-

**Filings & Hearings for Infractions & Criminal
& Lakewood Retained Fines & Forfeiture Revenues**
YTD through September Totals



**Filings & Hearings for Infractions & Criminal
& Lakewood Retained Fines & Forfeiture Revenues**
Annual Totals

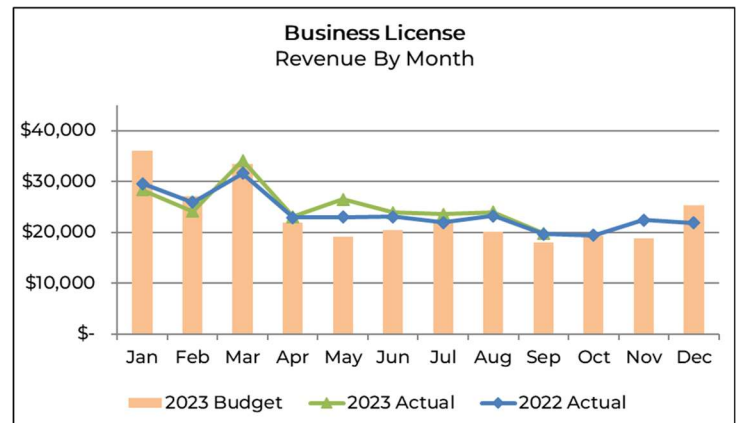
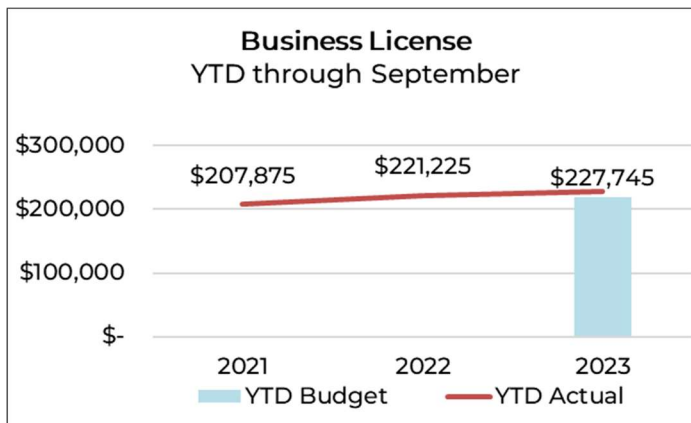


COMMUNITY & ECONOMIC DEVELOPMENT

Business License

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

Business License Year-to-date through September								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 26,370	\$ 29,635	\$ 36,109	\$ 28,380	\$ (1,255)	-4.2%	\$ (7,729)	-21.4%
Feb	21,420	25,930	27,143	24,180	(1,750)	-6.7%	(2,963)	-10.9%
Mar	34,490	31,620	33,473	34,210	2,590	8.2%	737	2.2%
Apr	21,490	22,970	21,960	23,080	110	0.5%	1,120	5.1%
May	18,780	22,980	19,083	26,560	3,580	15.6%	7,477	39.2%
Jun	22,175	23,105	20,441	23,915	810	3.5%	3,474	17.0%
Jul	22,945	21,985	22,087	23,600	1,615	7.3%	1,513	6.9%
Aug	19,855	23,295	20,200	24,000	705	3.0%	3,800	18.8%
Sep	20,350	19,705	17,981	19,820	115	0.6%	1,839	10.2%
Oct	21,060	19,465	19,288	-	-	-	-	-
Nov	20,140	22,460	18,834	-	-	-	-	-
Dec	33,475	21,850	25,402	-	-	-	-	-
Total YTD	\$ 207,875	\$ 221,225	\$ 218,476	\$ 227,745	\$ 6,520	2.9%	\$ 9,269	4.2%
Annual Total	\$ 282,550	\$ 285,000	\$ 282,000	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2018 - 2022):		0.7%						



Business License By Type Year-to-date through September							
Month	2021 Annual	2022		2023		Over / (Under)	
		Annual	YTD	Budget	YTD Actual	2023 YTD Actual vs 2022 YTD	
						\$	%
General	\$ 271,075	\$ 270,125	\$ 209,050	\$ 244,800	\$ 218,520	\$ 9,470	4.5%
Specialty	11,475	14,875	12,175	37,200	9,225	(2,950)	-24.2%
Total	\$ 282,550	\$ 285,000	\$ 221,225	\$ 282,000	\$ 227,745	\$ 6,520	2.9%

City Tree Fund

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

City Tree Fund				
Date	Received From / Project	Sources	Uses	Balance
9/15/2009	Claude Remy: Mitigate oak tree removal for Gravelly Lake Brownstones Development.	\$ 5,000	\$ -	\$ 5,000
11/23/2009	Claude Remy: Mitigate oak tree removal for Gravelly Lake Brownstones Development.	8,230	-	13,230
12/31/2009	Parks Tree Planting - Oak Prairie Mediations: attempt (unsuccessful) to replant Garry Oak trees in Fort Steilacoom Park.	-	379	12,851
10/8/2013	Claude Remy: Mitigate oak tree removal for Gravelly Lake Brownstones Development.	7,560	-	20,411
11/10/2015	Clover Park School District	8,000	-	28,411
4/26/2017	Pierce County Restoration Project: purchase of small oak trees for planting.	-	2,000	26,411
5/16/2017	Jeffrey Edwards Trust Fine imposed for fir tree removal without City permit. Portion of family inheritance was used to pay the fine.	82,000		108,411
8/24/2017	Beaumont Grand	6,400		114,811
12/31/2017	Fort Steilacoom Park Waughop Lake and Angle Lane: trees and	-	9,321	105,490
12/31/2017	Fort Steilacoom Park Waughop Lake: Trees & shrubs, irrigation and contractor services.	-	6,044	99,446
12/31/2018	Removal of 33 trees at Fort Steilacoom Park by Stumpy Tree	-	24,000	75,446
12/31/2019	FSP South Angle Lane Parking & Trail: trees, shrubs and landscaping services.	-	20,000	55,446
12/31/2021	Megan Court: Applicant submitted cash guarantee in lieu of providing the required landscaping within the Farwest Drive SW	1,050	-	56,496
8/18/2023	Pannatoni Property 4705 123rd St SW. Industrial warehouse project located in the Springbrook neighborhood.	417,600	-	474,096
Life-to-date Totals & Balance at @ September 30, 2023		\$ 535,840	\$ 61,744	\$ 474,096

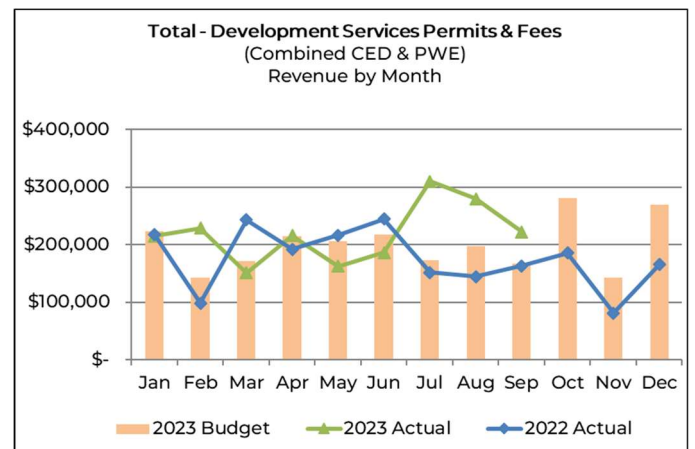
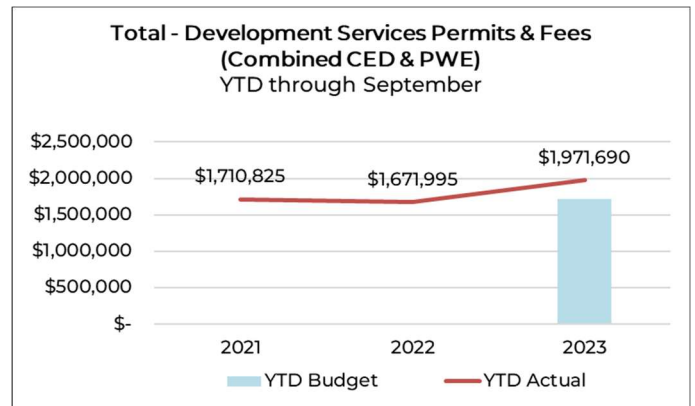
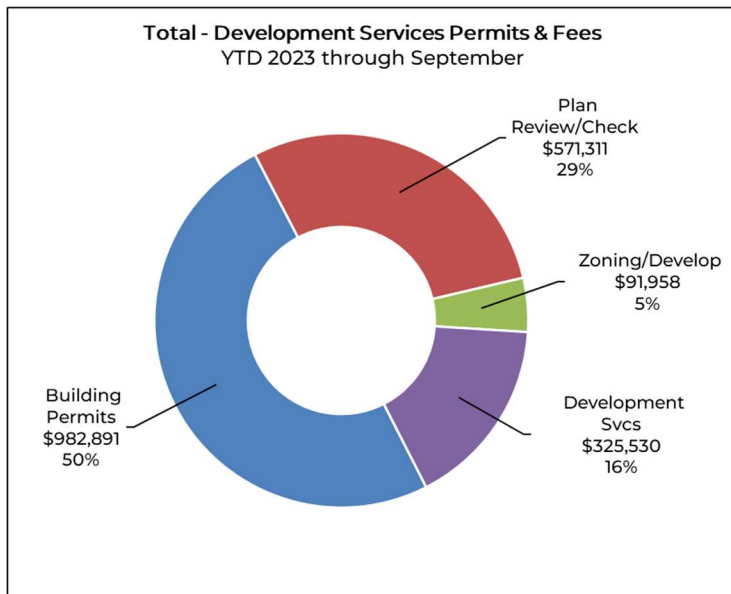
The \$82,000 from the Jeffrey Edwards Trust was an inheritance passed on to family members, Shane Clark and his brother. Clark proposed to demolish an existing, older single family residence and replace it with a new one. In the process, he wanted to remove a fir tree. He needed a tree removal permit. He failed to obtain one and hired a firm to remove the tree without City approval. The tree company got caught and Mr. Clark received a substantial fine. The fine was upheld in Lakewood Municipal Court. Mr. Clark appealed court action to Pierce County Superior Court. He used part of the inheritance to pay for his fine.

Development Services Permits & Fees

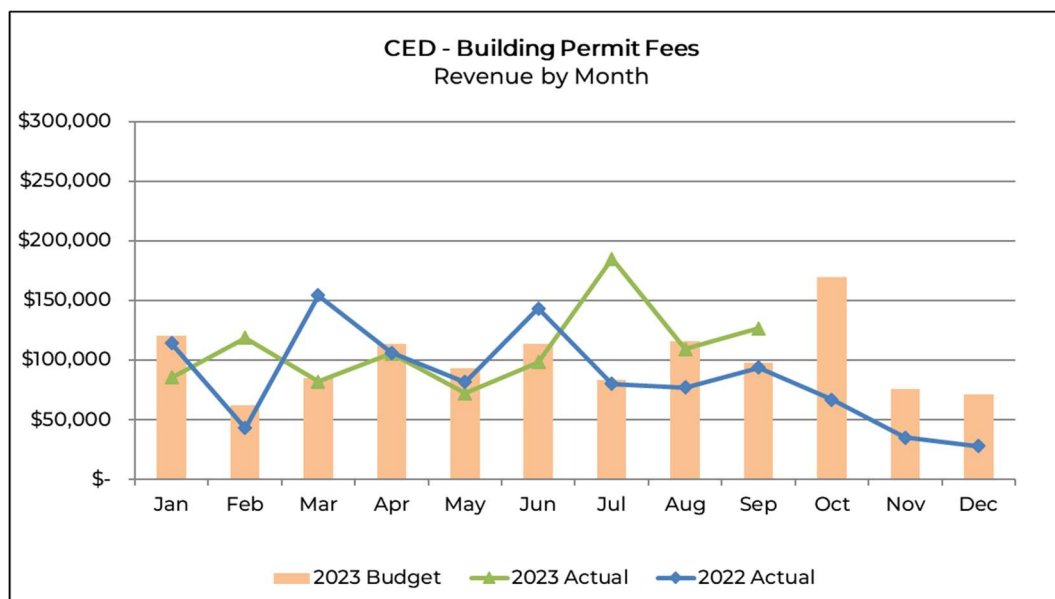
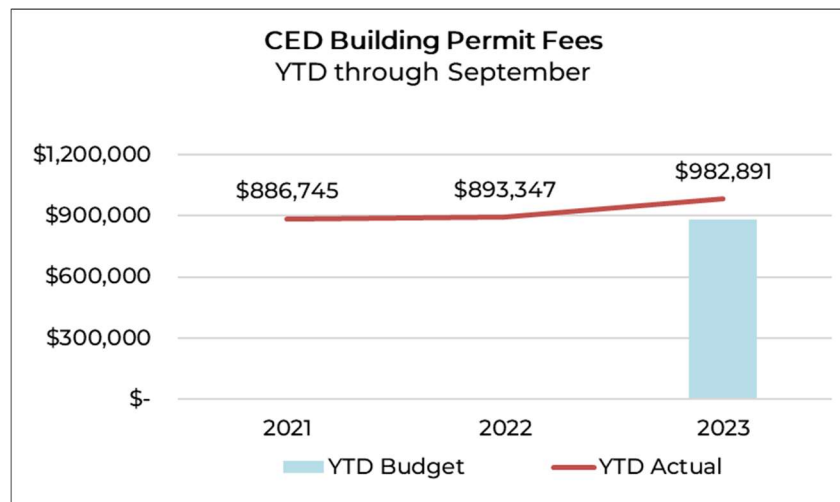
Development Services Permits & Fees include revenues from Community & Economic Development (Fund 001 General Fund) and Public Works Engineering Services (Fund 101 Street Engineering and Fund 401 SWM Engineering).

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

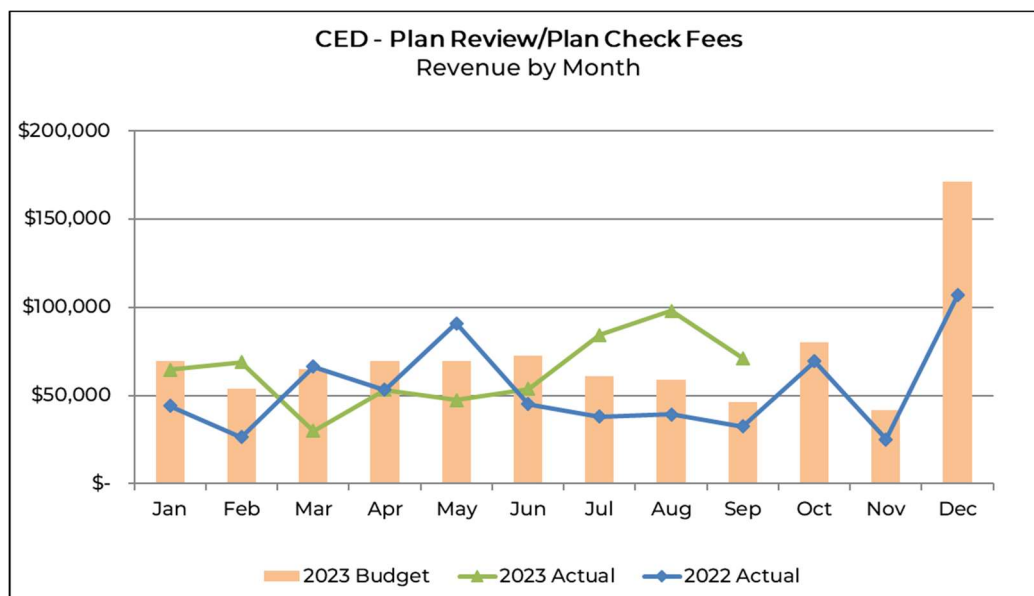
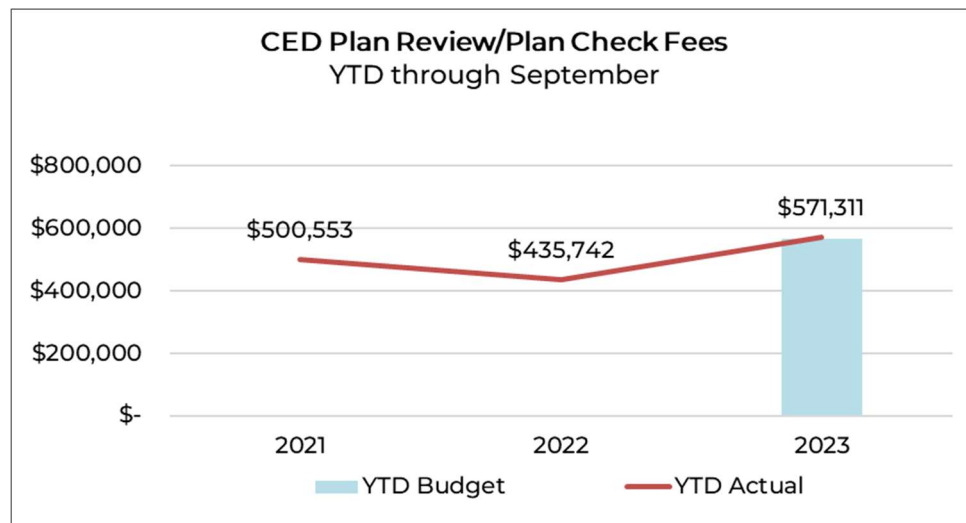
Total - Development Services Permits & Fees (Combined CED & PWE) Year-to-date through September								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 223,911	\$ 217,123	\$ 223,765	\$ 214,985	\$ (2,138)	-1.0%	\$ (8,780)	-3.9%
Feb	121,333	98,603	143,200	229,071	130,468	132.3%	85,871	60.0%
Mar	157,680	243,269	172,211	150,947	(92,322)	-38.0%	(21,264)	-12.3%
Apr	363,968	191,918	214,786	215,816	23,898	12.5%	1,030	0.5%
May	214,688	216,359	206,135	162,379	(53,980)	-24.9%	(43,756)	-21.2%
Jun	187,746	244,909	217,550	186,114	(58,795)	-24.0%	(31,436)	-14.4%
Jul	140,942	151,699	172,852	310,176	158,477	104.5%	137,324	79.4%
Aug	196,127	144,876	197,000	279,998	135,122	93.3%	82,998	42.1%
Sep	104,430	163,239	166,935	222,204	58,965	36.1%	55,269	33.1%
Oct	195,559	185,624	281,592	-	-	-	-	-
Nov	149,695	81,019	142,878	-	-	-	-	-
Dec	297,086	165,812	270,099	-	-	-	-	-
Total YTD	\$ 1,710,825	\$ 1,671,995	\$ 1,714,433	\$ 1,971,690	\$ 299,695	17.9%	\$ 257,257	15.0%
Total Annual	\$ 2,353,165	\$ 2,104,449	\$ 2,409,000	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2018 - 2022):		-2.6%						



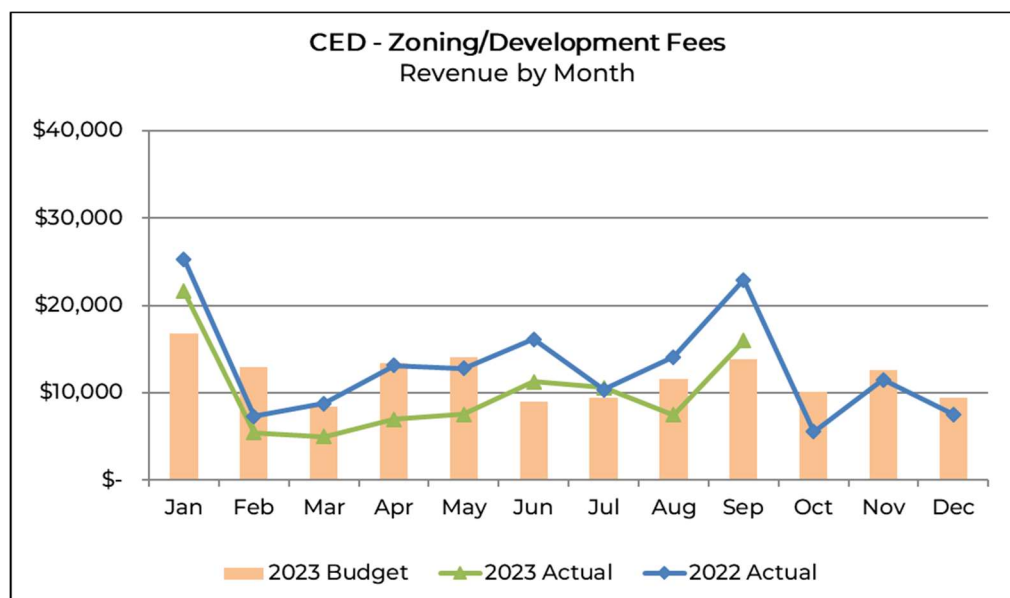
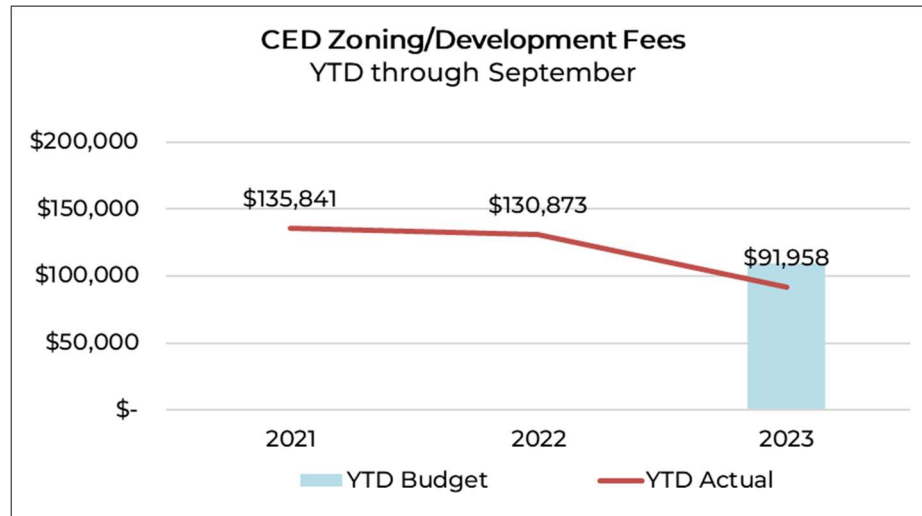
CED - Building Permit Fees Year-to-date through September								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 87,473	\$ 114,127	\$ 120,336	\$ 85,532	\$ (28,595)	-25.1%	\$ (34,804)	-28.9%
Feb	39,191	43,211	61,984	118,816	75,605	175.0%	56,832	91.7%
Mar	70,527	154,372	84,993	81,956	(72,416)	-46.9%	(3,037)	-3.6%
Apr	233,354	106,305	113,239	105,361	(944)	-0.9%	(7,878)	-7.0%
May	117,693	81,581	93,062	72,190	(9,391)	-11.5%	(20,872)	-22.4%
Jun	100,532	143,130	113,792	98,220	(44,910)	-31.4%	(15,572)	-13.7%
Jul	64,643	79,972	83,293	184,906	104,934	131.2%	101,613	122.0%
Aug	121,642	77,090	115,635	109,148	32,058	41.6%	(6,487)	-5.6%
Sep	51,690	93,559	97,625	126,762	33,203	35.5%	29,137	29.8%
Oct	110,674	66,936	169,243	-	-	-	-	-
Nov	61,142	35,241	76,121	-	-	-	-	-
Dec	80,167	28,075	71,278	-	-	-	-	-
Total YTD	\$ 886,745	\$ 893,347	\$ 883,958	\$ 982,891	\$ 89,544	10.0%	\$ 98,933	11.2%
Total Annual	\$ 1,138,728	\$ 1,023,599	\$1,200,600	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2018 - 2022):		-5.3%						



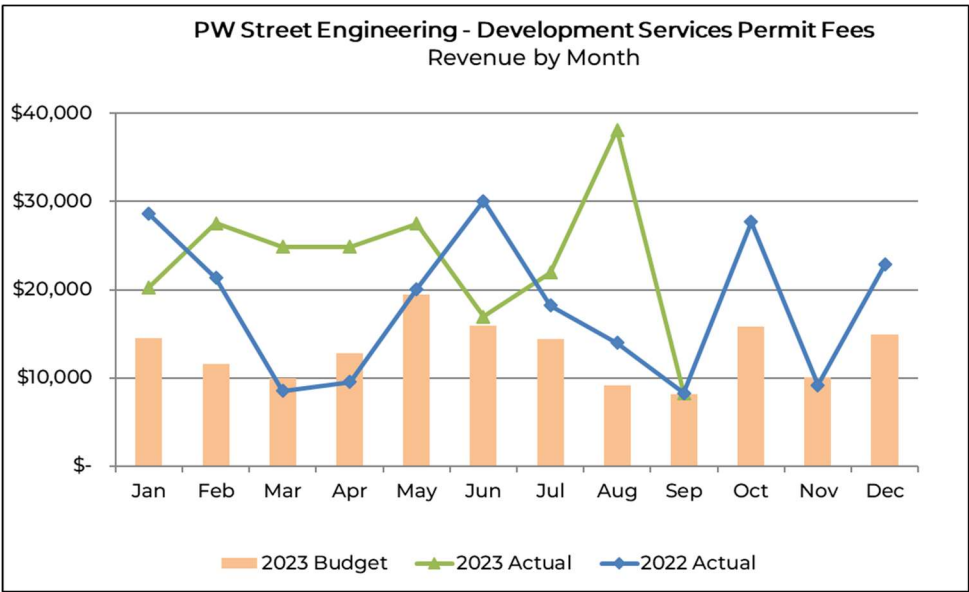
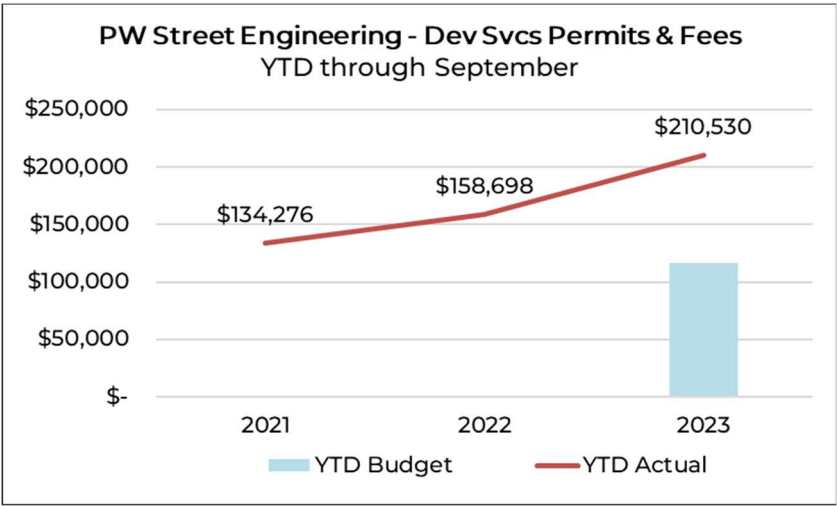
CED - Plan Review/Plan Check Fees Year-to-date through September								
Month	2021 Actual	2022 Actual	2022		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 113,615	\$ 44,030	\$ 69,725	\$ 64,497	\$ 20,467	46.5%	\$ (5,228)	-7.5%
Feb	47,394	26,293	53,676	68,942	42,649	162.2%	15,266	28.4%
Mar	57,098	66,306	65,214	29,925	(36,381)	-54.9%	(35,289)	-54.1%
Apr	82,668	53,275	69,664	53,298	23	0.0%	(16,366)	-23.5%
May	41,850	90,850	69,585	47,317	(43,533)	-47.9%	(22,268)	-32.0%
Jun	44,261	45,259	72,514	53,692	8,433	18.6%	(18,822)	-26.0%
Jul	39,689	38,053	60,845	84,431	46,378	121.9%	23,586	38.8%
Aug	48,110	39,235	58,816	98,053	58,818	149.9%	39,237	66.7%
Sep	25,868	32,441	46,180	71,156	38,715	119.3%	24,976	54.1%
Oct	43,315	69,336	80,186	-	-	-	-	-
Nov	29,548	25,082	41,878	-	-	-	-	-
Dec	174,532	106,914	171,317	-	-	-	-	-
Total YTD	\$ 500,553	\$ 435,742	\$ 566,220	\$ 571,311	\$ 135,569	31.1%	\$ 5,091	0.9%
Total Annual	\$ 747,948	\$ 637,074	\$ 859,600	n/a	n/a	n/a	n/a	n/a
Ave Change (2018 - 2022):		0.4%						



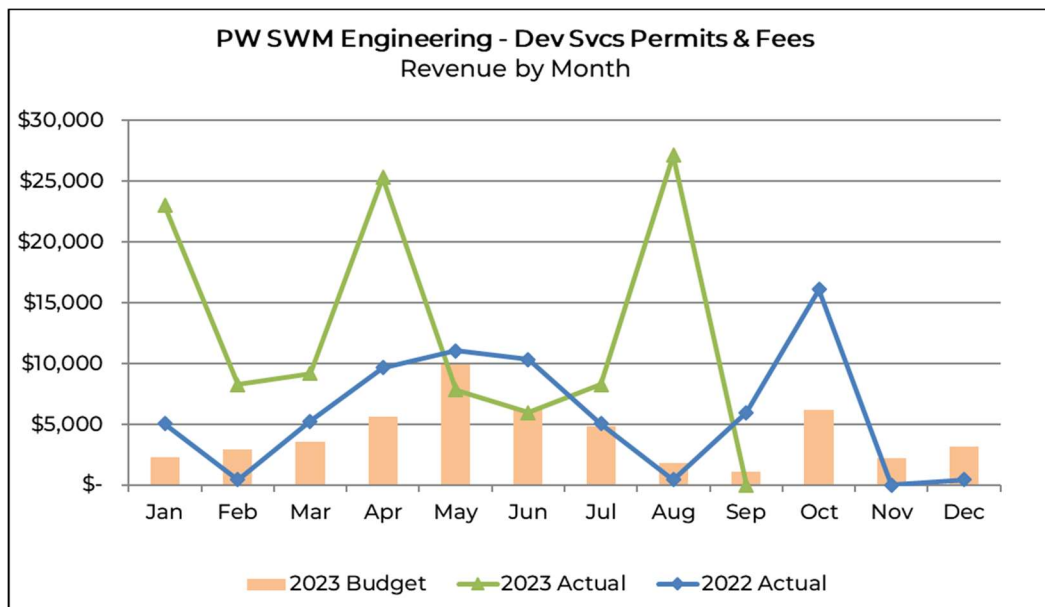
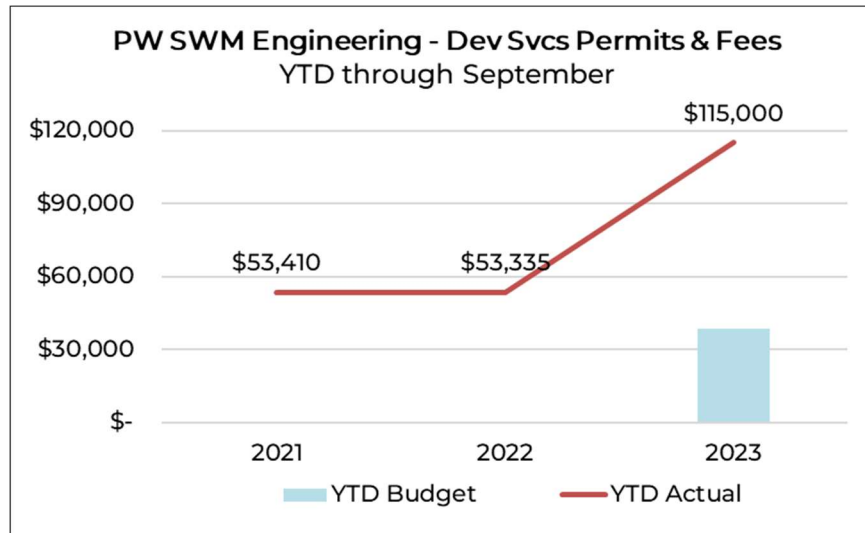
CED - Zoning/Development Fees Year-to-date through September								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 11,960	\$ 25,310	\$ 16,831	\$ 21,650	\$ (3,660)	-14.5%	\$ 4,819	28.6%
Feb	8,472	7,300	12,969	5,458	(1,842)	-25.2%	(7,511)	-57.9%
Mar	11,295	8,802	8,447	4,990	(3,812)	-43.3%	(3,457)	-40.9%
Apr	21,462	13,119	13,446	6,980	(6,139)	-46.8%	(6,466)	-48.1%
May	31,379	12,790	14,084	7,540	(5,250)	-41.0%	(6,544)	-46.5%
Jun	6,769	16,110	9,033	11,275	(4,835)	-30.0%	2,242	24.8%
Jul	8,080	10,372	9,414	10,600	228	2.2%	1,186	12.6%
Aug	21,070	14,120	11,546	7,495	(6,625)	-46.9%	(4,051)	-35.1%
Sep	15,354	22,950	13,875	15,970	(6,980)	-30.4%	2,095	15.1%
Oct	10,580	5,550	10,160	-	-	-	-	-
Nov	20,581	11,500	12,558	-	-	-	-	-
Dec	12,460	7,510	9,438	-	-	-	-	-
Total YTD	\$ 135,841	\$ 130,873	\$ 109,643	\$ 91,958	\$ (38,915)	-29.7%	\$ (17,685)	-16.1%
Total Annual	\$ 179,462	\$ 155,433	\$ 141,800	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2018 - 2022):		-3.5%						



PW Street Engineering - ROW Permits & Fees								
Year-to-date through September								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 9,113	\$ 28,596	\$ 14,556	\$ 20,306	\$ (8,290)	-29.0%	\$ 5,750	39.5%
Feb	17,841	21,339	11,614	27,575	6,236	29.2%	15,961	137.4%
Mar	11,865	8,524	10,006	24,876	16,352	191.8%	14,870	148.6%
Apr	18,289	9,559	12,836	24,877	15,318	160.2%	12,041	93.8%
May	16,846	20,098	19,476	27,512	7,414	36.9%	8,036	41.3%
Jun	23,714	30,060	15,938	16,947	(13,113)	-43.6%	1,009	6.3%
Jul	19,785	18,242	14,440	21,959	3,717	20.4%	7,519	52.1%
Aug	5,305	13,971	9,140	38,162	24,191	173.2%	29,022	317.5%
Sep	11,518	8,309	8,170	8,316	7	0.1%	146	1.8%
Oct	19,720	27,702	15,822	-	-	-	-	-
Nov	28,304	9,196	10,092	-	-	-	-	-
Dec	18,582	22,853	14,913	-	-	-	-	-
Total YTD	\$ 134,276	\$ 158,698	\$ 116,173	\$ 210,530	\$ 51,832	32.7%	\$ 94,357	81.2%
Total Annual	\$ 200,882	\$ 218,448	\$ 157,000	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2018 - 2022):		7.1%						



PW SWM - Permits & Fees Year-to-date through September								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 1,750	\$ 5,060	\$ 2,317	\$ 23,000	\$ 17,940	354.5%	\$ 20,683	892.7%
Feb	8,435	460	2,958	8,280	7,820	1700.0%	5,322	179.9%
Mar	6,895	5,265	3,550	9,200	3,935	74.7%	5,650	159.1%
Apr	8,195	9,660	5,601	25,300	15,640	161.9%	19,699	351.7%
May	6,920	11,040	9,929	7,820	(3,220)	-29.2%	(2,109)	-21.2%
Jun	12,470	10,350	6,272	5,980	(4,370)	-42.2%	(292)	-4.7%
Jul	8,745	5,060	4,861	8,280	3,220	63.6%	3,419	70.3%
Aug	-	460	1,862	27,140	26,680	-	25,278	1357.5%
Sep	-	5,980	1,087	-	-	-	-	-
Oct	11,270	16,100	6,180	-	-	-	-	-
Nov	10,120	-	2,229	-	-	-	-	-
Dec	11,345	460	3,154	-	-	-	-	-
Total YTD	\$ 53,410	\$ 53,335	\$ 38,437	\$ 115,000	\$ 61,665	115.6%	\$ 76,563	199.2%
Total Annual	\$ 86,145	\$ 69,895	\$ 50,000	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2018 - 2022):		5.0%						



Cost Recovery – Development Services

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

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

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

Development Services Permits & Fees							
(Includes Community & Economic Development, Public Works Engineering & Surface Water Management)							
Year-to-date through September							
	2018 Annual Actual	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Annual Actual	2023	
						Annual Budget	YTD Actual
Operating Revenues:							
Building Related Permits	1,390,775	1,005,902	1,266,291	1,138,728	1,023,599	1,200,600	982,891
Plan Review/Plan Check Fees	625,754	603,498	810,634	747,948	637,074	859,600	571,311
Other Zoning/Development Fees	188,137	139,627	175,840	179,462	155,433	141,800	91,958
Oversize Load Permits	6,636	4,591	3,370	9,778	255	-	170
ROW Permits	97,528	97,035	65,164	81,630	23,670	94,000	18,404
Site Development Permits	113,246	93,936	149,632	180,570	175,670	100,000	238,740
Other PWE Permits & Fees	2,620	2,000	1,000	15,049	88,752	13,000	68,216
Total Operating Revenue	\$2,424,696	\$ 1,946,589	\$ 2,471,931	\$ 2,353,165	\$2,104,453	\$2,409,000	\$ 1,971,690
Operating Expenditures:							
Current Planning	659,093	718,158	715,817	849,705	1,054,208	1,130,433	861,071
Building	1,035,962	1,146,618	1,135,909	1,186,925	1,431,140	1,569,745	900,907
Development Services	331,330	382,403	365,394	359,601	417,595	466,101	355,916
Total Operating Expenditures	\$2,026,385	\$ 2,247,179	\$ 2,217,120	\$ 2,396,231	\$2,902,943	\$ 3,166,279	\$ 2,117,894
General Fund Subsidy Amount	\$ (398,311)	\$ 300,590	\$ (254,811)	\$ 43,066	\$ 798,490	\$ 757,279	\$ 146,204
Recovery Ratio	120%	87%	111%	98%	72%	76%	93%
5-Year Average Actual Recovery:							
General Fund Subsidy (2018 - 2022)						\$	97,805
Recovery Ratio (2018 - 2022)							98%

Note:

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

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

Property Abatement

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

Property Abatement				
Year-to-date through September 2023				
Operating Revenues & Expenditures	2021 Annual Actual	2022 Annual Actual	2023	
			Annual Budget	YTD Actual
Operating Revenue:				
Abatement Charges	\$ 93,741	\$ 312,224	\$ 37,000	\$ 65,286
Misc/Interest/Other	44,768	20,535	5,500	27,217
Total Operating Revenues	\$ 138,509	\$ 332,759	\$ 42,500	\$ 92,503
Operating Expenditures:				
Personnel Costs	49,737	58,435	-	32,511
Supplies	767	88	-	421
Professional Services	313,842	1,192,539	110,685	278,457
Other Services & Charges	840	2,221	-	214
Total Operating Expenditures	\$ 365,186	\$ 1,253,284	\$ 110,685	\$ 311,603
Net Program Income (Cost)	\$ (226,676)	\$ (920,525)	\$ (68,185)	\$ (219,101)
Other Sources / (Uses)				
Transfer In From General Fund	35,000	535,000	35,000	35,000
Total Sources / (Uses)	\$ 35,000	\$ 535,000	\$ 35,000	\$ 35,000
Beginning Balance	\$ 610,387	\$ 418,710	\$ 33,185	\$ 33,186
Ending Balance	\$ 418,710	\$ 33,185	\$ -	\$ (150,915)

Outstanding payments on abatement liens are as follows:

Outstanding Payments on Abatement Liens				
As of September 30, 2023				
Property Owner	Address	Lien Year	Fund 105 Abatement	Fund 191 NSP
Verna Cheatham	5501 116th St SW 98499	2022	44,280	-
Bluestar Mgmt Svcs	9018 Lawndale Ave SW	2022	3,219	-
Dirk Mayberry	9616 Gravelly Lake Dr SW	2022	316,801	291,047
Subtotal by Fund			\$364,301	\$291,047
Total			\$655,347	

DANGEROUS BUILDING & NUISANCE ABATEMENTS Performed by City - By Completion Year				Date		Completed By		Amount Billed						Lien & Payment Date			
								Fund 105 Abatement			Fund 191 NSP			Total Billed	Filed	Payment Received	Amount Paid
Year	Owner Name	Property Address & Parcel #	Year Built	Start	End	Owner	City	Cost	Interest	Total 105	Cost	Interest	Total				
2015								\$ 149,102	\$ 62,726	\$ 211,828	28,074	4,788	32,862	\$244,689			\$ 244,689
1	Alphonso & Isabell Knight	8811 Forest Rd SW 98498 0219212079	1943	12/3/2013	1/2/2015		x	\$ 2,584	\$ 827	\$ 3,411	13,089	4,188	17,277	\$ 20,687	4/30/2015	1/10/2018	\$ 20,687
2	Manning/Funkhouse r	12116 Vernon Ave SW 98499 5005004720	1948	2/10/2014	3/30/2015		x	\$ 45,813	\$ 15,697	\$ 61,510	-	-	-	\$ 61,510	4/30/2015	12/10/2018	\$ 61,510
3	Bella Vita Investments, LLC	15121 Boat St SW 98498 0219212116 0219212056	1964	12/31/2013	7/24/2015	x	x	\$ 25,852	\$ 8,531	\$ 34,383	-	-	-	\$ 34,383	10/1/2015	10/10/2019	\$ 34,383
4	Bella Vita Investments, LLC	15123-27 88th Ave Ct SW 98498 0219212017	1955	12/31/2013	7/24/2015		x	\$ 15,722	\$ 7,390	\$ 23,112	-	-	-	\$ 23,112	10/1/2015	10/10/2019	\$ 23,112
5	Bank of America	9625 Newgrove Ave SW 98498 6385100190	1940	2/6/2013	7/24/2015		x	\$ 4,393	\$ 176	\$ 4,569	14,985	599	15,585	\$ 20,154	11/3/2015	4/11/2016	\$ 20,154
6	Beady Bankston	9406 Winona St SW 989498 5005005340	1910	6/23/2014	11/20/2015		x	\$ 54,737	\$ 30,106	\$ 84,843	-	-	-	\$ 84,843	4/29/2016	1/8/2021	\$ 84,843
Total Outstanding Repayments														\$ -			

DANGEROUS BUILDING & PUBLIC NUISANCES Performed by City - By Completion Year				Date		Completed By		Amount Billed							Lien & Payment Date		
								Fund 105 Abatement			Fund 191 NSP			Total Billed	Filed	Payment Received	Amount Paid
Year	Owner Name	Property Address & Parcel #	Year Built	Start	End	Owner	City	Cost	Interest	Total 105	Cost	Interest	Total				
2016								\$ 38,560	\$ 6,657	\$ 45,216	\$ 30,377	\$1,604	\$ 31,981	77,197			\$ 77,197
1	Bank of America	11014 Lakeview Ave SW 98499 5080001931	1948	3/10/2015	2/8/2016		x	\$ 20,227	\$ 607	\$ 20,834	\$ -	\$ -	\$ -	\$ 20,834	5/18/2016	9/9/2016	\$ 20,834
2	Bernie & Juanita Barrett	7305 146th St SW #2 & #3 98439 0219221002 0219221042	1963	7/13/2015	5/4/2016		x	\$ -	\$ -	\$ -	\$ 13,057	\$ 392	\$ 13,449	\$ 13,449	8/4/2016	11/8/2016	\$ 13,449
3	Bank of America	8316 Wildwood Ave SW 98498 5005001258	1984	2/29/2016	8/10/2016	x	x	\$ 18,333	\$ 6,050	\$ 24,383	\$ -	\$ -	\$ -	\$ 24,383	9/29/2016	8/8/2019	\$ 24,383
4	Bank of America/ Beltran	5023 101st St SW 98499 0219114035	1949	4/22/2016	10/7/2016		x	\$ -	\$ -	\$ -	\$ 17,320	\$ 1,212	\$ 18,532	\$ 18,532	12/7/2016	7/26/2017	\$ 18,532
														Total Outstanding Repayments \$ -			

DANGEROUS BUILDING & NUISANCE ABATEMENTS Performed by City - By Completion Year				Date		Completed By		Amount Billed							Lien & Payment Date		
Year	Owner Name	Property Address & Parcel #	Year Built	Start	End	Owner	City	Fund 105 Abatement			Fund 191 NSP			Total Billed	Filed	Payment Received	Amount Paid
2017								Cost	Interest	Total 105	Cost	Interest	Total				
								\$ 154,611	\$20,400	\$ 175,010	133,993	23,438	157,432	\$332,442			\$ 332,442
1	Deutsche Bank/ Jim Resinger	15210 Portland Ave SW 98498 0219212063	1925	5/16/2016	1/20/2017		x	\$ -	\$ -	\$ -	\$ 20,661	\$ 9,710	\$ 30,371	\$ 30,371	4/25/2017	5/10/2021	\$ 30,371
2	David & Cornelia Parkhurst	11201-11203 Military Rd SW 98498 0219081033	1956	5/5/2016	1/20/2017		x	\$ -	\$ -	\$ -	\$ 21,177	\$ 1,271	\$ 22,447	\$ 22,447	3/20/2017	10/1/2017	\$ 22,447
3	Pacific NW Pro, LLC/ Chung	3413 86th St S 98499 0320312073	1941	2/25/2016	2/23/2017		x	\$ 27,460	\$ 9,219	\$ 36,679	\$ -	\$ -	\$ -	\$ 36,679	3/27/2017	12/10/2018	\$ 36,679
4	Loraine Allen/ FannieMae	9121 Hipkins Rd SW 98498 9455000100	1954	8/25/2016	4/4/2017		x	\$ 20,392	\$ 204	\$ 20,596	\$ -	\$ -	\$ -	\$ 20,596	7/7/2017	9/8/2017	\$ 20,596
5	Maria Avery Gutema	8809 Frances Folsom St SW 98498	1948	11/15/2016	5/11/2017		x	\$ 32,548	\$ 651	\$ 33,199	\$ -	\$ -	\$ -	\$ 33,199	7/6/2017	11/9/2017	\$ 33,199
6	Eun Taek Yi/ Bankers Ins. Co.	11618 Pacific Highway SW 98499 0219126003	1974	9/1/2016	5/17/2017		x	\$ 22,407	\$ 8,963	\$ 31,370	\$ -	\$ -	\$ -	\$ 31,370	7/6/2017	12/9/2020	\$ 31,370
7	Terry & Tangi Seals	2622 92nd St So 98499 0320314076	1978	1/25/2017	7/28/2017		x	\$ -	\$ -	\$ -	\$ 42,266	\$ 12,257	\$ 54,523	\$ 54,523	10/4/2017	4/10/2020	\$ 54,523
8	Wilmington Savings Fund	11219 Military Rd SW 98498 0219085014	1948	3/8/2017	7/26/2017		x	\$ 17,504	\$ -	\$ 17,504	\$ -	\$ -	\$ -	\$ 17,504	10/4/2017	1/10/2018	\$ 17,504
9	Jin Li Hu (Colonial Motel)	12117 Pacific Hwy SW 98499 0219114106	1935	2/21/2017	10/2/2017	x		\$ 1,031	\$ -	\$ 1,031	\$ -	\$ -	\$ -	\$ 1,031	n/a	10/16/2017	\$ 1,031
10	Milmor Lumber Mfg., Inc.	15001 Woodbrook Dr SW 98439 0219232027	1963	12/22/2016	10/3/2017	x		\$ -	\$ -	\$ -	\$ 4,001	\$ 200	\$ 4,201	\$ 4,201	12/4/2017	6/8/2018	\$ 4,201
11	William Chung/BA & C Prop Mgt	9704 South Tacoma Way 98499 0219011127	1938	8/21/2012	11/2/2017		x	\$ 31,666	\$ 1,267	\$ 32,932	\$ -	\$ -	\$ -	\$ 32,932	12/5/2017	6/8/2018	\$ 32,932
12	Terry & Tangi Seals	2616 92nd St S 98499 0320314055	1970	1/25/2017	11/9/2017		x	\$ -	\$ -	\$ -	\$ 45,888	\$ -	\$ 45,888	\$ 45,888	12/6/2017	9/27/2019	\$ 45,888
13	TD Bank/James & Jean Olson	14618 W Thorne Ln SW 98498 2200000050	1949	6/14/2017	12/30/2017	x		\$ 1,603	\$ 96	\$ 1,699	\$ -	\$ -	\$ -	\$ 1,699	1/18/2019	8/8/2019	\$ 1,699

Total Outstanding Repayments \$ -

DANGEROUS BUILDING & NUISANCE ABATEMENTS Performed by City - By Completion Year				Date		Completed By		Amount Billed							Lien & Payment Date		
Year	Owner Name	Property Address & Parcel #	Year Built	Start	End	Owner	City	Fund 105 Abatement			Fund 191 NSP			Total Billed	Filed	Payment Received	Amount Paid
2018								Cost	Interest	Total 105	Cost	Interest	Total				
								\$ 127,397	\$ 7,024	\$ 134,421	\$ 29,700	\$ 2,098	\$ 31,798	\$ 226,272			\$ 226,272
1	Monica E. Smith	14927 W Thorne Ln SW 98498 2200000050	1938	6/14/2017	1/9/2018		x	\$ -	\$ -	\$ -	\$ 9,808	\$ 1,766	\$ 11,574	\$ 11,574	3/12/2018	11/8/2019	\$ 11,574
2	Christiana Trust	5212 San Francisco Ave SW 98499 0219114111	1948	10/6/2017	1/16/2018		x	\$ -	\$ -	\$ -	\$ 16,619	\$ 332	\$ 16,952	\$ 16,952	3/2/2018	6/8/2018	\$ 16,952
3	Violette Dyson	8201 Spruce St SW 98498 2200002660	1960	11/15/2017	1/31/2018	x		\$ -	\$ -	\$ -	\$ 3,273	\$ -	\$ 3,273	\$ 3,273	n/a	3/27/2018	\$ 3,273
4	Heirs of William & Emma Thompson	8817 121st St SW 98498 5005003460	1955	12/22/2016	2/7/2018		x	\$ 47,479	\$ 2,849	\$ 50,328	\$ -	\$ -	\$ -	\$ 50,328	4/6/2018	12/10/2018	\$ 50,328
5	Robert Torrez	8209 Maple St SW 98498 2200002211	1923	12/14/2017	5/12/2018		x	\$ 22,370	\$ 2,684	\$ 25,055	\$ -	\$ -	\$ -	\$ 25,055	10/10/2018	11/8/2019	\$ 25,055
6	Dirk Mayberry	9616 Gravelly Lake Dr SW 98499 0219022168	1955	3/8/2017	5/7/2018	x		\$ 7,272	\$ 873	\$ 8,145	\$ -	\$ -	\$ -	\$ 8,145	10/2/2018	11/8/2019	\$ 8,145
7	Kwang & Jinsoo Choe	15302 Union Ave SW 98498 2200001250	1962	8/11/2017	7/27/2018		x	\$ 23,953	\$ 92	\$ 24,045	\$ -	\$ -	\$ -	\$ 24,045	10/2/2018	11/9/2018	\$ 24,045
8	Holly Loeza	7305 146th St SW 98439 (front) 0219221002	1960	10/3/2017	7/31/2018		x	\$ 16,009	\$ 321	\$ 16,330	\$ -	\$ -	\$ -	\$ 16,330	10/2/2018	12/11/2018	\$ 16,330
9	Holly Loeza	7305 146th St SW 98439 (back) 0219221042	1969	10/3/2017	7/31/2018	x		\$ 10,313	\$ 205	\$ 10,518	\$ -	\$ -	\$ -	\$ 10,518	10/2/2018	1/10/2019	\$ 10,518
10	William Chung/ BA & C Prop	3411 90th St S 98499 0320313029	1916	2/7/2018	8/3/2018	x		\$ 19,461	\$ 4,281	\$ 23,743	\$ -	\$ -	\$ -	\$ 23,743	10/13/2019	12/9/2021	\$ 23,743
11	Sergiu Cucereavii	10101 Hemlock St SW 98498 5420000010	1960	5/18/2017	9/5/2018	x		\$ 1,851	\$ -	\$ 1,851	\$ -	\$ -	\$ -	\$ 1,851	n/a	11/5/2018	\$ 1,851
12	Todd & Carmen Warnstadt	8801-8805 Commercial St SW 98498 2200002840	1949	12/7/2017	9/8/2018	x		\$ 1,882	\$ 19	\$ 1,900	\$ -	\$ -	\$ -	\$ 1,900	11/26/2018	2/15/2019	\$ 1,900
13	Rhona Radcliffe	5908 Lake Grove St SW 98499 6765000060	1965	8/11/2017	10/24/2018		x	\$ -	\$ -	\$ -	\$ 21,750	\$ 6,090	\$ 27,840	\$ 27,840	12/4/2018	5/3/2021	\$ 27,840
14	Frank Zazeski/ Tom McKee	9111 Newgrove Ave SW 98498 2205000470	1941	2/9/2018	12/28/2018	x		\$ 2,152	\$ -	\$ 2,152	\$ -	\$ -	\$ -	\$ 2,152	5/30/2019	4/26/2019	\$ 2,152
15	Cecil Woolfolk - NUISANCE	3902 108th St SW 98499 0219014046	1985	1/26/2018	5/22/2018		x	\$ 2,556	\$ 10	\$ 2,567	\$ -	\$ -	\$ -	\$ 2,567	6/13/2018	11/9/2018	\$ 2,567

Total Outstanding Repayments \$ (0)

DANGEROUS BUILDING & NUISANCE ABATEMENTS Performed by City - By Completion Year				Date		Completed By		Amount Billed							Lien & Payment Date		
Year	Owner Name	Property Address & Parcel #	Year Built	Start	End	Owner	City	Fund 105 Abatement			Fund 191 NSP			Total Billed	Filed	Payment Received	Amount Paid
								Cost	Interest	Total 105	Cost	Interest	Total				
2019								\$ 52,834	\$ 8,386	\$ 58,089	\$ -	\$ -	\$ -	\$ 58,089			\$ 58,089
1	Stockman Family Living Trust	9128 Moreland Ave SW 98498 5005002020	1913	12/6/2018	3/11/2019	x		\$ 295	\$ 9	\$ 304	\$ -	\$ -	\$ -	\$ 304	6/26/2019	11/8/2019	\$ 304
2	Reinhard Meier	14433 Union Ave SW 98498 0219222039	1941	10/25/2018	6/30/2019		x	\$ 22,136	\$ 1,107	\$ 23,243	\$ -	\$ -	\$ -	\$ 23,243	7/29/2019	2/10/2020	\$ 23,243
3	Nancy Burrington - NUISANCE	8113 Sherwood Forest St. SW 98498 7570000100	1961	9/4/2018	8/1/2019	x		\$ 703	\$ 14	\$ 717	\$ -	\$ -	\$ -	\$ 717	8/1/2019	12/10/2019	\$ 717
5	Gary Anderson	6821 150th St SW WA 98439 0219221072	1922	10/25/2018	10/25/2019		x	\$ 24,907	\$ 7,223	\$ 32,130	\$ -	\$ -	\$ -	\$ 32,130	2/5/2020	6/10/2022	\$ 32,130
6	Integrity II LLC	5103 Filbert Ln SW 98499 5400200770	1949	7/11/2019	12/30/2019	x		\$ 1,662	\$ 33	\$ 1,696	\$ -	\$ -	\$ -	\$ 1,696	2/6/2020	4/10/2020	\$ 1,696

Total Outstanding Repayments \$ -

DANGEROUS BUILDING & PUBLIC NUISANCES Performed by City - By Completion Year				Date		Completed By		Amount Billed						Date Lien Filed & Payment Received			
			Year					Fund 105 Abatement			Fund 191 NSP			Total		Payment	Amount
Year	Owner Name	Property Address & Parcel #	Built	Start	End	Owner	City	Cost	Interest	Total 105	Cost	Interest	Total	Billed	Filed	Received	Paid
2020								\$ 1,102	\$ 22	\$ 1,124	\$ -	\$ -	\$ -	\$ 1,124			\$ 1,124
1	5408SBLVD LLC - NUISANCE	5408 Steilacoom Blvd SW 98499 0220354091	1927	12/3/2019	2/4/2020	x		\$ 1,102	\$ 22	\$ 1,124	\$ -	\$ -	\$ -	\$ 1,124	7/30/2020	11/10/2020	\$ 1,124

Total Outstanding Repayments \$ -

DANGEROUS BUILDING & NUISANCE ABATEMENTS Performed by City - By Completion Year				Date		Completed By		Amount Billed						Date Lien Filed & Payment Received			
								Fund 105 Abatement			Fund 191 NSPA			Total Billed	Filed	Payment Received	Amount Paid
Year	Owner Name	Property Address & Parcel #	Year Built	Start	End	Owner	City	Cost	Interest	Total 105	Cost	Interest	Total				
2021								\$ 4,338	\$ -	\$ 4,338	\$ -	\$ -	\$ -	\$ 4,338			\$ 4,338
1	National Retail Properties LP	6112 100th St SW 98499 0219022217	1979	5/16/2019	12/30/2021	x		\$ 4,338	\$ -	\$ 4,338	\$ -	\$ -	\$ -	\$ 4,338		5/2/2022	\$ 4,338

Total Outstanding Repayments \$ -

DANGEROUS BUILDING & NUISANCE ABATEMENTS Performed by City - By Completion Year				Date		Completed By		Amount Billed						Lien & Payment Date			
Year	Owner Name	Property Address & Parcel #	Year Built	Start	End	Owner	City	Fund 105 Abatement			Fund 191 NSPA			Total Billed	Filed	Payment Received	Amount Paid
								Cost	Interest	Total 105	Cost	Interest	Total				
2022								\$438,268	\$ -	\$438,268	\$292,444	\$ -	\$292,444	\$ 730,711			\$ 75,364
1	Larry E. & Carol E. Bell	9808 Lawndale Ave SW 98498 5005006580	1963	1/21/2022	6/16/2022		x	\$ 23,349	\$ -	\$ 23,349	\$ -	\$ -	\$ -	\$ 23,349		9/1/2022	\$ 23,349
2	Karwan Village LLC*	2621 84th St S 98499 0320311042	1967	1/9/2019	5/31/22- demo		x	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
3	5408SBLVD LLC	5408 Steilacoom Blvd SW 98499 0220354091	1927	11/1/2021	5/31/2022	x		\$ 3,177	\$ -	\$ 3,177	-	-	\$ -	\$ 3,177	8/30/2022	5/10/2023	\$ 3,177
4	Youn H. Sim & Suk Chong	3851 Steilacoom Blvd SW 98499 0220364045	1950	6/1/2022	6/30/2022	x		\$ 2,097	\$ -	\$ 2,097	\$ -	\$ -	\$ -	\$ 2,097		9/15/2022	\$ 2,097
5	Patsy Lininger - NUISANCE	9704-9706 121st St SW 98498 5005004331	1968	1/21/2021	7/20/2022		x	\$ 21,125	\$ -	\$ 21,125	\$ -	\$ -	\$ -	\$ 21,125	10/5/2022	11/3/2022	\$ 21,125
6	Brian Buckner	8808 Wildwood Ave SW 98498 5005001320	1995	10/21/2021	10/31/2022		x	\$ 24,218	\$ -	\$ 24,218	\$ -	\$ -	\$ -	\$ 24,218		7/12/2023	\$ 24,218
7	Verna Cheatham Payment O/S	5501 116th St SW 98499 7095000330	1974	12/14/2020	11/10/2022		x	\$ 44,280	\$ -	\$ 44,280	\$ -	\$ -	\$ -	\$ 44,280			O/S
8	Bluestar Mgmt Svcs LLC Paymment O/S	9018 Lawndale Ave SW 98498 5005006370	1940	3/16/2022	12/30/2022	x		\$ 3,219	\$ -	\$ 3,219	\$ -	\$ -	\$ -	\$ 3,219			O/S
9	Dirk Mayberry Payment O/S	9616 Gravelly Lake Dr SW 98499 0219022081	1955	11/1/2021	12/30/2022		x	\$ 316,801	\$ -	\$ 316,801	\$ 291,047	\$ -	\$ 291,047	\$ 607,848			O/S
10	Benjamin M. Stockman	11206-11208 Military Rd SW 98499	1942	4/1/2022				\$ -	\$ -	\$ -	\$ 1,397	\$ -	\$ 1,397	\$ 1,397	n/a	6/23/2022	\$ 1,397

*Karwan Village - Abatement billing with no interest done on 10/09/23, interest will be added when payment is received by Pierce County

Total Outstanding Repayments \$ 655,347

DANGEROUS BUILDING & NUISANCE ABATEMENTS Performed by City - By Completion Year				Date		Completed By		Amount Billed						Lien & Payment Date			
Year	Owner Name	Property Address & Parcel #	Year Built	Start	End	Owner	City	Fund 105 Abatement			Fund 191 NSPA			Total Billed	Filed	Payment Received	Amount Paid
								Cost	Interest	Total 105	Cost	Interest	Total				
2023								\$ 34,761	\$ -	\$ 34,761	\$ -	\$ -	\$ -	\$ 34,761			\$ 34,761
1	Benjamin Wurtz & Secured Holdings LLC	7004 Cherry Lane SW 98499 3375000840	1955	8/18/2022	6/5/2023	x		\$ 2,691	\$ -	\$ 2,691	\$ -	\$ -	\$ -	\$ 2,691		7/1/2023	\$ 2,691
2	Stewart Title Company	7407-7409 146th St SW 98439 0219221041	1977	1/28/2021	5/8/2023		x	\$ 25,034	\$ -	\$ 25,034	\$ -	\$ -	\$ -	\$ 25,034		5/8/2023	\$ 25,034
3	First Tacoma LLC	8104-8106 So Tacoma Way 98499	1966	10/31/2022	3/31/2023	x		\$ 2,527	\$ -	\$ 2,527	-	-	\$ -	\$ 2,527		5/5/2023	\$ 2,527
4	Q & L Pacific LLC	12314 Pacific Highway SW 98499 30219114162	1971	4/9/2020	6/22/2023	x		\$ 4,509	\$ -	\$ 4,509	\$ -	\$ -	\$ -	\$ 4,509		6/23/2023	\$ 4,509

*Karwan Village - Abatement billing with no interest done on 10/09/23, interest will be added when payment is received by Pierce County

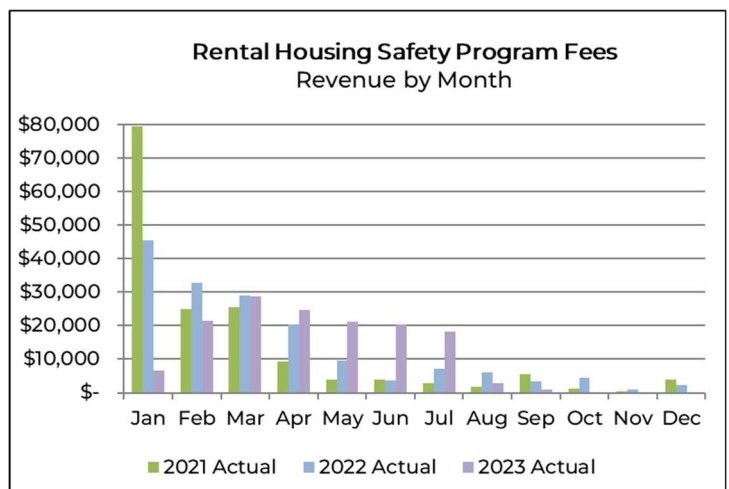
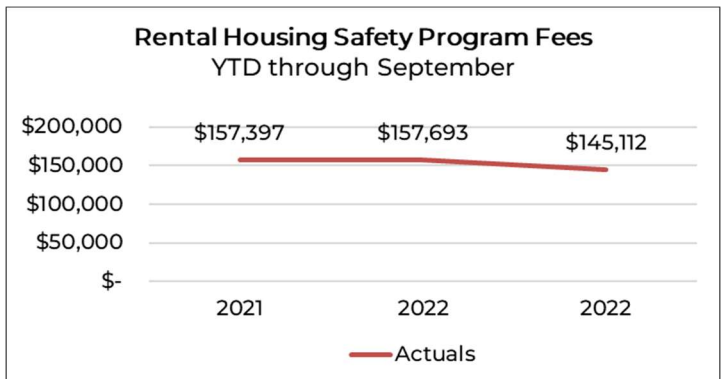
Total Outstanding Repayments \$ -

Rental Housing Safety Program

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

Rental Housing Safety Program				
Year-to-date through September 2023				
Operating Revenues & Expenditures	2021 Annual Actual	2022 Annual Actual	2023	
			Budget	Actual
Operating Revenue:				
Registration Program Fees	\$ 162,967	\$ 165,503	\$ 200,000	\$ 145,112
Total Operating Revenues	\$ 162,967	\$ 165,503	\$ 200,000	\$ 145,112
Operating Expenditures:				
Personnel Costs	219,368	227,410	-	136,055
Supplies	823	750	-	296
Professional Services	370	55,930	188,179	3,581
Other Services & Charges	15	72	300	44
Internal Service Charges	17,836	21,165	21,250	15,938
Total Operating Expenditures	\$ 238,412	\$ 305,327	\$ 209,729	\$ 155,914
Net Program Income (Cost)	\$ (75,445)	\$ (139,824)	\$ (9,729)	\$ (10,802)
Other Sources / (Uses)				
Transfer In From General Fund	149,287	50,000	50,000	50,000
Total Sources / (Uses)	\$ 149,287	\$ 50,000	\$ 50,000	\$ 50,000
Beginning Balance	\$ (24,287)	\$ 49,554	\$ (40,271)	\$ (40,271)
Ending Balance	\$ 49,554	\$ (40,271)	\$ -	\$ (1,073)

Rental Housing Safety Program Fees Year-to-date through September			
Month	2021	2022	2023
Jan	79,429	45,406	6,510
Feb	24,951	32,733	21,572
Mar	25,589	29,016	28,800
Apr	9,181	20,487	24,610
May	3,907	9,517	21,116
Jun	4,039	3,757	20,471
Jul	2,938	7,232	18,279
Aug	1,720	6,049	2,918
Sep	5,643	3,496	836
Oct	1,338	4,405	-
Nov	298	971	-
Dec	3,934	2,434	-
Total YTD	\$ 157,397	\$ 157,693	\$ 145,112
Annual Total	\$ 162,967	\$ 165,503	n/a
2023 Annual Estimate =			\$ 200,000
% of Revenue Collected =			73%



1406 Affordable Housing Program

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

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

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

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

"1406" projects are as follows:

- 8509 Veterans Drive SW: Single family residence rehabilitation & repairs, loan amount \$25,000 (completed);
- 9006 71st St Ct SW: Single family residence replacement of water heater & air conditioning, installation of heat pump under new energy regulation, loan amount \$13,250 (completed); and
- 8805 Lorraine Ave. S: Single family residence installation of fencing, loan amount \$17,000 (completed); and
- 8804 Veterans Drive SW: Single family residence installation of walk-in shower, bathroom repair, misc. electrical (loan amount pending final application/documentation from homeowner- estimated \$20K).

1406 Affordable Housing Program Year-to-date through September 2023				
Operating Revenues & Expenditures	2021 Annual Actual	2022 Annual Actual	2023	
			Annual Budget	YTD Actual
Operating Revenue:				
Sales & Use Tax	\$ 109,042	\$ 98,562	\$ 98,000	\$ 66,298
Total Operating Revenues	\$ 109,042	\$ 98,562	\$ 98,000	\$ 66,298
Operating Expenditures:				
Professional Services	-	32,985	383,185	90,088
Total Operating Expenditures	\$ -	\$ 32,985	\$ 383,185	\$ 90,088
Net Program Income (Cost)	\$ 109,042	\$ 65,577	\$ (285,185)	\$ (23,790)
Other Sources / (Uses)				
Transfer In From General Fund	-	-	-	-
SHB-1406 Home Repair Program Loans	-	38,250	-	11,946
Total Sources / (Uses)	\$ -	\$ 38,250	\$ -	\$ 11,946
Beginning Balance	\$ 72,316	\$ 181,358	\$ 285,185	\$ 285,185
Ending Balance	\$ 181,358	\$ 285,185	\$ -	\$ 273,340

SHB-1406 Home Repair Program As of June 2023								
Loan ID #	Original Loan Amount	Loan Adj	Total Principal Paid	Loan Balance	Closing Date	First Payment Date	Maturity Date	Interest Rate
Year 2022								
2 = Total # Loans								
2 = Total # Loans O/s	\$ 38,250	\$ 5,054	\$ 270	\$ 32,926				
1406-001	\$ 25,000	\$ 3,549	\$ -	\$ 21,452	3/28/2022	3/1/2042	3/1/2042	0.0%
1406-003	\$ 13,250	\$ 1,506	\$ 270	\$ 11,474	7/27/2022	9/1/2042	9/1/2042	0.0%

Loan adjustments include change in repair cost that may increase or decrease the original loan amount.

Fund 190 Community Development Block Grant

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

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

CDBG:

CDBG is Authorized under Title 1 of the Housing and Community Development Act of 1974, the Community Development Block Grant (CDBG) program is a grant to local jurisdictions to assist in the development of viable communities. Funds are to be expended to principally benefit low- and moderate-income individuals through the provision of: 1) decent housing; 2) a suitable living environment; and 3) expanded economic opportunities. Each CDBG grantee is responsible for choosing how best to serve its community's interests and meet the needs of eligible citizens.

Eligible CDBG activities include the following:

- (1) **Public Facilities/Infrastructure Improvements:** Acquisition, construction, rehab or installation of public or community facilities; and infrastructure installation or improvements (i.e. roads, sidewalks, sewers, street lighting, etc.)
- (2) **Public Service:** Employment and education services; childcare; health and substance abuse services; services for seniors; fair housing counseling; services for homeless; and job training and employment services.
- (3) **Affordable Housing:** Homeowner rehabilitation; down payment assistance; rental rehabilitation; acquisition and demolition; lead paint activities; and new construction if carried out by a CBDO (Community Board Development Organization).
- (4) **Economic Development:** microenterprise assistance; commercial rehabilitation; job training and technical assistance; and special economic development - acquisition, construction, rehab, installation of property or equipment.

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

CDBG Entitlement Funding History			
Program Year	Annual Allocation	Change Over Prior	
		\$	%
2023	\$ 542,464	\$ (11,355)	-2.1%
2022	553,819	(19,533)	-3.4%
2021	573,352	(22,563)	-3.8%
2020	595,915	32,791	5.8%
2019	563,124	1,893	0.3%
2018	561,231	76,865	15.9%
2017	484,366	17,316	3.7%
2016	467,050	(698)	-0.1%
2015	467,748	(4,004)	-0.8%
2014	471,752	(9,846)	-2.0%
2013	481,598	10,703	2.3%
2012	470,895	(106,895)	-18.5%
2011	577,790	(114,016)	-16.5%
2010	691,806	50,755	7.9%
2009	641,051	5,749	0.9%
2008	635,302	(24,966)	-3.8%
2007	660,268	(3,682)	-0.6%
2006	663,950	(77,700)	-10.5%
2005	741,650	(43,350)	-5.5%
2004	785,000	(21,000)	-2.6%
2003	806,000	(91,000)	-10.1%
2002	897,000	(46,000)	-4.9%
2001	943,000	30,000	3.3%
2000	913,000	n/a	n/a
Total	\$14,092,848		

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

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

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

Major Home Repairs & Sewers (MHRS) / Down Payment Assistance (DPA) Loans and Grants As of September 30, 2023				
Program Year	MHRS		DPA	
	# of Projects	Original Amount	# of Projects	Original Amount
2023	2	\$ 50,000	1	\$ -
2022	4	\$ 248,319	1	\$ 27,500
2021	8	\$ 482,791	0	\$ -
2020	4	\$ 99,994	0	\$ -
2019	6	\$ 158,875	0	\$ -
2018	9	\$ 188,210	0	\$ -
2017	4	\$ 72,322	0	\$ -
2016	6	\$ 129,356	0	\$ -
2015	1	\$ 37,144	0	\$ -
2014	5	\$ 72,979	1	\$ 3,364
2013	8	\$ 144,408	-	\$ -
2012	9	\$ 106,977	1	\$ 2,250
2011	8	\$ 170,407	-	\$ -
2010	13	\$ 256,287	2	\$ 8,619
2009	6	\$ 102,653	5	\$ 23,791
2008	3	\$ 37,224	4	\$ 19,379
2007	4	\$ 56,346	2	\$ 8,700
2006	6	\$ 67,556	1	\$ 7,000
2005	7	\$ 69,634	-	\$ -
2004	4	\$ 36,058	3	\$ 14,901
2003	8	\$ 49,137	8	\$ 35,336
2002	3	\$ 19,999	-	\$ -
2001	-	\$ -	11	\$ 51,622
2000	-	\$ -	1	\$ 5,000
Total	128	\$2,656,676	40	\$ 207,462

Major Home Repairs & Sewer Loans Detail:

Major Home Repair & Sewer Loans (MHRS)									
As of September 30, 2023									
Loan ID #	Original Loan / Grant Amount	Principal Payments	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate	
Year 2002									
3 = Total #									
Loans/Grants									
0 = Total Outstanding	\$ 19,999	\$ 19,999	\$ -						
MHR-001	\$ 6,000	\$ 6,000	\$ -	9/23/2002		Paid Off		0.0%	
MHR-003	\$ 5,999	\$ 5,999	\$ -	2/24/2003		Paid Off		0.0%	
MHR-004	\$ 8,000	\$ 8,000	\$ -	5/5/2003		Paid Off		0.0%	
Year 2003									
8 = Total #									
Loans/Grants									
1 = Total Outstanding	\$ 49,137	\$ 41,181	\$ 7,956						
MHR-006	\$ 7,831	\$ 7,831	\$ -	7/23/2003		Paid Off		0.0%	
MHR-008	\$ 4,523	\$ 4,523	\$ -	9/8/2003	10/1/2023	Paid Off	9/8/2023	0.0%	
MHR-009	\$ 7,956	\$ -	\$ 7,956	9/16/2003	10/1/2023		9/10/2023	0.0%	
MHR-011	\$ 7,237	\$ 7,237	\$ -	10/21/2003		Paid Off		0.0%	
MHR-018	\$ 6,950	\$ 6,950	\$ -	1/28/2004		Paid Off		0.0%	
MHR-016	\$ 6,640	\$ 6,640	\$ -	3/2/2004	3/1/2024	Paid Off	2/25/2024	0.0%	
MHR-019	\$ 8,000	\$ 8,000	\$ -	5/12/2004		Paid Off		0.0%	
MHR-017	\$ -	\$ -	\$ -	5/21/2004		Written Off		0.0%	
Year 2004									
4 = Total #									
Loans/Grants									
0 = Total Outstanding	\$ 36,058	\$ 36,058	\$ -						
MHR-020	\$ 12,554	\$ 12,554	\$ -	9/15/2004		Paid Off		0.0%	
MHR-024	\$ 8,000	\$ 8,000	\$ -	12/3/2004		Paid Off		0.0%	
MHR-029	\$ 8,000	\$ 8,000	\$ -	11/1/2004		Written Off		0.0%	
MHR-030	\$ 7,504	\$ 7,504	\$ -	9/23/2004		Paid Off		0.0%	
Year 2005									
7 = Total #									
Loans/Grants									
2 = Total Outstanding	\$ 69,634	\$ 49,989	\$ 19,645						
MHR-031	\$ 9,235	\$ 1,590	\$ 7,645	9/1/2005	4/1/2016		3/1/2026	0.0%	
MHR-032	\$ 7,302	\$ 7,302	\$ -	9/2/2005		Paid Off		0.0%	
MHR-034	\$ 7,993	\$ 7,993	\$ -	10/19/2005		Paid Off		0.0%	
MHR-036	\$ 15,840	\$ 15,840	\$ -	12/15/2005		Paid Off		0.0%	
MHR-038	\$ 7,064	\$ 7,064	\$ -	8/29/2005		Paid Off		0.0%	
MHR-040	\$ 10,200	\$ 10,200	\$ -	4/11/2006		Paid Off		0.0%	
MHR-047	\$ 12,000	\$ -	\$ 12,000	6/7/2006	6/1/2026		6/1/2026	0.0%	
Year 2006									
6 = Total #									
Loans/Grants									
2 = Total Outstanding	\$ 67,556	\$ 48,942	\$ 18,614						
MHR-046	\$ 9,697	\$ 9,697	\$ -	7/26/2006		Paid Off		0.0%	
MHR-052	\$ 11,927	\$ 11,927	\$ -	11/14/2006	12/1/2026	Paid Off	11/8/2026	0.0%	
MHR-053	\$ 11,858	\$ 11,858	\$ -	12/20/2006		Paid Off		0.0%	
MHR-054	\$ 11,988	\$ -	\$ 11,988	4/25/2007	5/1/2027		4/19/2027	0.0%	
MHR-055	\$ 10,126	\$ 3,500	\$ 6,626	1/3/2007	1/1/2027		12/27/2026	0.0%	
MHR-056	\$ 11,960	\$ 11,960	\$ -	5/22/2007		Paid Off		0.0%	

Major Home Repair & Sewer Loans (MHRS) - continued									
As of September 30, 2023									
Loan ID #	Original Loan / Grant Amount	Principal Payments	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate	
Year 2007									
4 = Total #									
Loans/Grants									
2 = Total Outstanding	\$ 56,346	\$ 29,179	\$ 27,167						
MHR-061	\$ 11,777	\$ -	\$ 11,777	11/8/2007	12/1/2027		11/2/2027	0.0%	
MHR-062	\$ 18,390	\$ 3,000	\$ 15,390	11/20/2007	12/1/2027		11/14/2027	0.0%	
MHR-063	\$ 19,291	\$ 19,291	\$ -	11/20/2007		Paid Off		0.0%	
MHR-064	\$ 6,888	\$ 6,888	\$ -	2/4/2008		Paid Off		0.0%	
Year 2008									
3 = Total #									
Loans/Grants									
1 = Total Outstanding	\$ 37,224	\$ 25,325	\$ 11,899						
MHR-066	\$ 11,899	\$ -	\$ 11,899	8/21/2008	9/1/2028		8/15/2028	0.0%	
MHR-069	\$ 11,980	\$ 11,980	\$ -	12/29/2008		Written Off		0.0%	
MHR-070	\$ 13,345	\$ 13,345	\$ -	2/12/2009		Paid Off		0.0%	
Year 2009									
6 = Total #									
Loans/Grants									
1 = Total Outstanding	\$ 102,653	\$ 91,666	\$ 10,987						
MHR-073	\$ 14,137	\$ 3,150	\$ 10,987	12/23/2009	6/1/2013		12/1/2017	0.0%	
MHR-075	\$ 14,397	\$ 14,397	\$ -	9/21/2009	9/1/2013	Paid Off	9/1/2016	0.0%	
MHR-077	\$ 12,597	\$ 12,597	\$ -	11/13/2009	12/1/2013	Paid Off	11/1/2016	0.0%	
MHR-079	\$ 23,168	\$ 23,168	\$ -	11/4/2009		Paid Off		0.0%	
MHR-080	\$ 13,164	\$ 13,164	\$ -	4/16/2010		Paid Off		0.0%	
MHR-082	\$ 25,190	\$ 25,190	\$ -	5/28/2010	6/1/2030	Paid Off	6/1/2030	0.0%	
Year 2010									
13 = Total #									
Loans/Grants									
6 = Total Outstanding	\$ 256,287	\$ 166,570	\$ 89,717						
MHR-076	\$ 25,110	\$ -	\$ 25,110	7/2/2010	7/1/2030		6/25/2013	0.0%	
MHR-083	\$ 26,232	\$ 26,232	\$ -	10/8/2010		Paid Off		0.0%	
MHR-085	\$ 22,449	\$ 11,400	\$ 11,049	5/14/2014	7/1/2014		7/1/2029	0.0%	
MHR-086	\$ 21,778	\$ 21,778	\$ -	11/29/2010		Paid Off		0.0%	
MHR-087	\$ 19,930	\$ 4,260	\$ 15,670	9/30/2010	9/1/2030		9/23/2030	0.0%	
MHR-088	\$ 21,124	\$ -	\$ 21,124	9/30/2010	10/1/2030		9/24/2030	0.0%	
MHR-089	\$ 3,474	\$ -	\$ 3,474	10/29/2010	11/1/2030		10/22/2030	0.0%	
MHR-090	\$ 16,770	\$ 16,770	\$ -	3/14/2011	4/1/2031	Paid Off	3/8/2031	0.0%	
MHR-092 (Grant)	\$ 12,100	\$ 12,100	\$ -	2/28/2011			n/a	n/a	
MHR-093	\$ 24,390	\$ 24,390	\$ -	2/28/2011	6/1/2016	Paid Off	2/18/2031	0.0%	
MHR-094	\$ 25,020	\$ 25,020	\$ -	4/4/2011	4/1/2031	Paid Off	3/29/2031	0.0%	
MHR-095	\$ 26,790	\$ 13,500	\$ 13,290	6/28/2011	4/1/2015		4/1/2031	0.0%	
MHR-096 (Grant)	\$ 11,120	\$ 11,120	\$ -	4/21/2011			n/a	n/a	
Year 2011									
8 = Total #									
Loans/Grants									
3 = Total Outstanding	\$ 170,407	\$ 114,086	\$ 56,321						
MHR-098	\$ 22,293	\$ -	\$ 22,293	7/21/2011	8/1/2031		7/13/2031	0.0%	
MHR-099	\$ 19,414	\$ -	\$ 19,414	12/30/2011	1/1/2031		12/21/2031	0.0%	
MHR-100	\$ 18,858	\$ 18,858	\$ -	9/20/2011	6/1/2017	Paid Off	9/14/2016	0.0%	
MHR-101	\$ 26,182	\$ 26,182	\$ -	11/9/2011	12/1/2031	Paid Off	11/2/2016	0.0%	
MHR-102	\$ 6,386	\$ 6,386	\$ -	12/19/2011		Paid Off		0.0%	
MHR-103	\$ 24,974	\$ 10,360	\$ 14,614	1/11/2012	8/1/2017		1/5/2017	0.0%	
MHR-105/to MHR-162	\$ 25,000	\$ 25,000	\$ -	5/14/2012	6/1/2022	Sub-Ordinated	5/8/2017	0.0%	
MHR-107	\$ 27,300	\$ 27,300	\$ -	1/10/2012		Short Sale		0.0%	

Major Home Repair & Sewer Loans (MHRS) - continued									
As of September 30, 2023									
Loan ID #	Original Loan / Grant Amount	Principal Payments	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate	
Year 2012									
9 = Total # Loans/Grants									
5 = Outstanding	\$ 106,977	\$ 27,714	\$ 79,263						
MHR-106	\$ 28,913	\$ -	\$ 28,913	8/28/2012	9/1/2022		8/21/2022	0.0%	
MHR-112	\$ 12,230	\$ -	\$ 12,230	2/27/2013	3/1/2033		2/20/2033	0.0%	
MHR-113	\$ 17,850	\$ -	\$ 17,850	12/8/2012	12/1/2032		12/4/2032	0.0%	
MHR-114 (Grant)	\$ 1,696	\$ 1,696	\$ -	7/18/2012			n/a	n/a	
MHR-117	\$ 10,174	\$ 10,174	\$ -	6/17/2013		Paid Off		0.0%	
MHRS-01	\$ 7,150	\$ 7,150	\$ -	9/27/2012		Paid Off		0.0%	
MHRS-05	\$ 10,022	\$ -	\$ 10,022	9/18/2012	10/1/2032		9/11/2032	0.0%	
MHRS-06	\$ 10,248	\$ -	\$ 10,248	9/27/2012	12/1/2017		9/20/2017	0.0%	
MHRS-07	\$ 8,694	\$ 8,694	\$ -	9/11/2012	12/1/2017	Paid Off	9/5/2017	0.0%	
Year 2013									
8 = Total # Loans/Grants									
3 = Total Outstanding	\$ 144,408	\$ 89,751	\$ 54,657						
MHR-091	\$ 12,188	\$ -	\$ 12,188	1/23/2014	8/17/2034		8/17/2015	0.0%	
MHR-118	\$ 27,921	\$ 27,921	\$ -	10/16/2013	10/10/2018	Paid Off	10/10/2018	0.0%	
MHR-119	\$ 11,969	\$ 11,969	\$ -	7/1/2013		Paid Off		0.0%	
MHR-120	\$ 15,100	\$ 15,100	\$ -	11/22/2013	1/1/2014	Paid Off	12/1/2033	0.0%	
MHR-121 (Grant)	\$ 8,457	\$ 8,457	\$ -	9/6/2013			n/a	n/a	
MHR-122 (Grant)	\$ 12,597	\$ 12,597	\$ -	10/3/2013			n/a	n/a	
MHR-123	\$ 24,938	\$ 5,688	\$ 19,250	3/6/2014	5/1/2014		5/1/2034	0.0%	
MHR-124	\$ 31,238	\$ 8,019	\$ 23,219	4/14/2014	8/1/2014		8/1/2034	0.0%	
Year 2014									
5 = Total # Loans/Grants									
1 = Total Outstanding	\$ 72,979	\$ 62,648	\$ 10,331						
MHR-126	\$ 11,140	\$ 11,140	\$ -	9/22/2014	12/1/2014	Paid Off	1/12/2034	0.0%	
MHR-127	\$ 12,558	\$ 12,558	\$ -	2/5/2015		Paid Off		0.0%	
MHR-128	\$ 14,014	\$ 3,683	\$ 10,331	1/14/2015	4/1/2015		3/1/2035	0.0%	
MHR-129	\$ 24,497	\$ 24,497	\$ -	12/30/2014	3/1/2015	Paid Off	3/1/2035	0.0%	
MHRS-04	\$ 10,770	\$ 10,770	\$ -	1/29/2015	4/1/2015	Paid Off	4/1/2035	0.0%	
Year 2015									
1 = Total # Loans/Grants									
1 = Outstanding Loans	\$ 37,144	\$ 9,972	\$ 27,172						
MHR-132	\$ 37,144	\$ 9,972	\$ 27,172	12/22/2015	2/1/2016		1/1/2036	0.0%	
Year 2016									
6 = Total # Loans/Grants									
3 = Total Outstanding	\$ 129,356	\$ 84,097	\$ 45,259						
MHR-133	\$ 25,000	\$ 25,000	\$ -	8/16/2016	8/1/2036	Paid Off	7/1/2036	0.0%	
MHR-135	\$ 28,303	\$ 6,368	\$ 21,935	12/9/2016	2/1/2017		1/1/2037	0.0%	
MHR-136	\$ 10,702	\$ 10,702	\$ -	12/5/2016	1/1/2037	Paid Off	1/1/2037	0.0%	
MHR-138	\$ 14,866	\$ -	\$ 14,866	1/20/2017	12/1/2037		12/31/2037	0.0%	
MHRS-09	\$ 12,724	\$ 4,266	\$ 8,458	12/19/2016	2/1/2017		1/1/2037	0.0%	
MHRS-10	\$ 37,761	\$ 37,761	\$ -	12/19/2016	2/1/2017	Paid Off	1/1/2037	0.0%	
Year 2017									
4 = Total # Loans/Grants									
2 = Total Outstanding	\$ 72,322	\$ 44,166	\$ 28,156						
MHR-137	\$ 28,225	\$ 8,312	\$ 19,913	11/15/2017	12/1/2037		11/1/2037	0.0%	
MHR-145	\$ 12,565	\$ 12,565	\$ -	11/16/2017	1/1/2037	Paid Off		0.0%	
MHRS-08	\$ 8,243	\$ -	\$ 8,243	6/15/2017	6/1/2037		6/1/2037	0.0%	
MHRS-11	\$ 23,289	\$ 23,289	\$ -	6/19/2017	8/1/2017	Paid Off	7/1/2037	0.0%	

Major Home Repair & Sewer Loans (MHRS) - continued									
As of September 30, 2023									
Loan ID #	Original Loan / Grant Amount	Principal Payments	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate	
Year 2018									
9 = Total # Loans/Grants									
6 = Total Outstanding	\$ 188,210	\$ 34,091	\$ 154,119						
MHR-140	\$ 14,779	\$ 14,779	\$ -	1/29/2018	1/1/2038	Paid Off	1/29/2038	0.0%	
MHR-142	\$ 9,405	\$ -	\$ 9,405	1/29/2018	1/1/2038		1/29/2038	0.0%	
MHR-146	\$ 32,250	\$ -	\$ 32,250	2/16/2018	2/1/2038		2/16/2038	0.0%	
MHR-147	\$ 13,285	\$ -	\$ 13,285	7/28/2018	7/1/2038		7/28/2038	0.0%	
MHR-149	\$ 5,201	\$ 5,201	\$ -	2/6/2018	2/1/2038	Paid Off	2/1/2038	0.0%	
MHR-150	\$ 5,201	\$ -	\$ 5,201	1/11/2018	1/1/2038		1/11/2038	1.0%	
MHR-151	\$ 12,686	\$ 12,686	\$ -	2/16/2018	3/1/2018	Paid Off	3/1/2038	1.0%	
MHR-154	\$ 70,203	\$ 1,425	\$ 68,778	11/29/2018	11/1/2038		11/29/2038	0.0%	
MHR-162/MHR-105	\$ 25,200	\$ -	\$ 25,200	12/6/2018	12/1/2038		12/6/2038	0.0%	
Year 2019									
6 = Total # Loans/Grants									
5 = Total Outstanding	\$ 158,875	\$ 44,464	\$ 114,411						
MHR-155	\$ 22,442	\$ 5,099	\$ 17,343	2/28/2019	6/1/2019		5/1/2039	1.0%	
MHR-158	\$ 44,800	\$ 660	\$ 44,140	5/15/2019	8/1/2019		6/1/2039	1.0%	
MHR-160	\$ 36,736	\$ 36,736	\$ -	4/26/2019	6/1/2019	Paid Off	5/1/2039	1.0%	
MHR-161	\$ 33,595	\$ 1,109	\$ 32,486	5/8/2019	6/30/2019		6/1/2039	1.0%	
MHR-164	\$ 12,108	\$ 1	\$ 12,107	2/13/2020	1/1/2039		1/1/2039	1.0%	
MHR-165	\$ 9,194	\$ 859	\$ 8,335	8/1/2019	8/1/2019		7/1/2039	1.0%	
Year 2020									
4 = Total # Loans/Grants									
4 = Total Outstanding	\$ 99,994	\$ 3,269	\$ 96,725						
MHR-163	\$ 23,791	\$ 3,269	\$ 20,522	3/12/2020	3/1/2040		3/1/2040	1.0%	
MHR-168	\$ 30,500	\$ -	\$ 30,500	2/6/2020	2/1/2040		2/1/2040	0.0%	
MHR-173	\$ 3,440	\$ -	\$ 3,440	5/26/2020	5/26/2040		5/26/2040	0.0%	
MHR-177	\$ 42,263	\$ -	\$ 42,263	11/20/2020	11/1/2040		11/1/2040	1.0%	
Year 2021									
8 = Total # Loans/Grants									
7 = Total Outstanding	\$ 482,791	\$ 51,678	\$ 431,113						
MHR-170	\$ 118,000	\$ -	\$ 118,000	5/12/2021	5/1/2041		5/1/2041	0.0%	
MHR-172	\$ 46,652	\$ -	\$ 46,652	3/8/2021	3/1/2041		3/1/2041	0.0%	
MHR-175	\$ 12,336	\$ 1,579	\$ 10,757	1/14/2021	1/1/2041		1/1/2041	1.0%	
MHR-178	\$ 16,376	\$ -	\$ 16,376	3/8/2021	3/1/2041		3/1/2041	0.0%	
MHR-180	\$ 64,941	\$ -	\$ 64,941	3/8/2021	3/1/2041		3/1/2041	0.0%	
MHR-181	\$ 78,500	\$ 1,113	\$ 77,387	9/7/2021	9/1/2041		9/1/2041	0.0%	
MHR-183	\$ 48,986	\$ 48,986	\$ -	9/7/2021	9/1/2041	Paid off/Refund	9/1/2041	0.0%	
MHR-184	\$ 97,000	\$ -	\$ 97,000	9/3/2021	9/1/2041		9/1/2041	0.0%	
Year 2022									
4 = Total # Loans/Grants									
4 = Total Outstanding	\$ 248,319	\$ 1,310	\$ 247,009						
MHR-185	\$ 55,000	\$ -	\$ 55,000	4/5/2022	5/1/2042		5/1/2042	0.0%	
MHR-186	\$ 100,000	\$ -	\$ 100,000	5/23/2022	7/1/2042		7/1/2042	1.0%	
MHR-190	\$ 75,000	\$ 1,310	\$ 73,690						
MHR-193	\$ 18,319	\$ -	\$ 18,319	5/26/2022	7/1/2042		7/1/2042	0.0%	
Year 2023									
2 = Total # Loans/Grants									
2 = Total Outstanding	\$ 50,000	\$ -	\$ 50,000						
MHR-194	\$ 30,000	\$ -	\$ 30,000	1/10/2023	7/1/2043		2/1/2043	1.0%	
MHRS-0013	\$ 20,000	\$ -	\$ 20,000	8/31/2023	12/1/2023		12/1/2043	0.0%	
Life-to-Date Total									
128 = Total # Loans/Grants									
61 = Total Outstanding									
	\$ 2,656,676	\$ 1,076,155	\$ 1,580,521						

Down Payment Assistance Loans & Grants Detail:

Down Payment Assistance - Loans & Grants									
As of September 30, 2023									
Loan ID #	Original Loan/Grant Amount	Principal Payments & Other	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate	
Year 2000									
1 = Total #									
Loans/Grants									
0 = Total Outstanding	\$ 5,000	\$ 5,000	\$ -						
DPA-001	\$ 5,000	\$ 5,000	\$ -	12/5/2001		Paid Off		0.0%	
Year 2001									
11 = Total #									
Loans/Grants									
0 = Total Outstanding	\$ 51,622	\$ 51,622	\$ -						
DPA-002	\$ 5,000	\$ 5,000	\$ -	7/2/2001		Paid Off		0.0%	
DPA-004	\$ 3,366	\$ 3,366	\$ -	8/28/2001		Paid Off		0.0%	
DPA-005	\$ 5,000	\$ 5,000	\$ -	9/4/2001		Paid Off		0.0%	
DPA-006	\$ 5,000	\$ 5,000	\$ -	9/20/2001		Paid Off		0.0%	
DPA-007	\$ 5,000	\$ 5,000	\$ -	9/21/2001		Written Off		0.0%	
DPA-008	\$ 4,425	\$ 4,425	\$ -	10/18/2001		Paid Off		0.0%	
DPA-009	\$ 3,973	\$ 3,973	\$ -	12/5/2001		Paid Off		0.0%	
DPA-012	\$ 5,000	\$ 5,000	\$ -	1/25/2002		Paid Off		0.0%	
DPA-011	\$ 5,000	\$ 5,000	\$ -	1/31/2002		Paid Off		0.0%	
DPA-013	\$ 4,778	\$ 4,778	\$ -	2/28/2002		Paid Off		0.0%	
DPA-014	\$ 5,080	\$ 5,080	\$ -	3/21/2002		Paid Off		0.0%	
Year 2003									
8 = Total #									
Loans/Grants									
0 = Total Outstanding	\$ 35,336	\$ 35,336	\$ -						
DPA-015	\$ 5,000	\$ 5,000	\$ -	8/1/2003		Paid Off		0.0%	
DPA-016	\$ 2,167	\$ 2,167	\$ -	8/20/2003		Paid Off		0.0%	
DPA-017 (Grant)	\$ 5,000	\$ 5,000	n/a	12/3/2003			n/a	n/a	
DPA-018 (Grant)	\$ 5,000	\$ 5,000	n/a	1/22/2004			n/a	n/a	
DPA-020 (Grant)	\$ 3,169	\$ 3,169	n/a	2/17/2004			n/a	n/a	
DPA-022 (Grant)	\$ 5,000	\$ 5,000	n/a	4/22/2004			n/a	n/a	
DPA-021 (Grant)	\$ 5,000	\$ 5,000	n/a	4/29/2004			n/a	n/a	
DPA-023 (Grant)	\$ 5,000	\$ 5,000	n/a	6/30/2004			n/a	n/a	
Year 2004									
3 = Total #									
Loans/Grants									
0 = Total Outstanding	\$ 14,901	\$ 14,901	\$ -						
DPA-024	\$ 5,000	\$ 5,000	\$ -	9/2/2004		Paid Off		0.0%	
DPA-025	\$ 4,901	\$ 4,901	\$ -	9/28/2004		Paid Off		0.0%	
DPA-026	\$ 5,000	\$ 5,000	\$ -	5/2/2005		Paid Off		0.0%	
Year 2006									
1 = Total #									
Loans/Grants									
1 = Total Outstanding	\$ 7,000	\$ 3,393	\$ 3,607						
DPA-027	\$ 7,000	\$ 3,393	\$ 3,607	7/26/2006	7/17/2026		7/17/2026	0.0%	
Year 2007									
2 = Total #									
Loans/Grants									
1 = Total Outstanding	\$ 8,700	\$ 3,500	\$ 5,200						
DPA-029	\$ 5,200	\$ -	\$ 5,200	2/28/2008	2/27/2028		2/27/2028	0.0%	
DPA-030	\$ 3,500	\$ 3,500	\$ -			Written Off		0.0%	

Down Payment Assistance - Loans & Grants (continued)									
As of September 30, 2023									
Loan ID #	Original Loan/Grant Amount	Principal Payments & Other	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate	
Year 2008									
4 = Total # Loans/Grants									
0 = Total Outstanding	\$ 19,379	\$ 19,379	\$ -						
DPA-032	\$ 6,959	\$ 6,959	\$ -	11/21/2008		Written Off		0.0%	
DPA-033	\$ 2,550	\$ 2,550	\$ -	12/22/2008	2/18/2028	Paid Off	12/18/2028	0.0%	
DPA-034	\$ 6,995	\$ 6,995	\$ -	Short Sale		Written Off		0.0%	
DPA-035	\$ 2,875	\$ 2,875	\$ -	5/11/2009	4/27/2029	Paid Off	4/27/2029	0.0%	
Year 2009									
5 = Total # Loans/Grants									
0 = Total Outstanding	\$ 23,791	\$ 23,791	\$ -						
DPA-041	\$ 7,000	\$ 7,000	\$ -	9/30/2009		Paid Off		0.0%	
DPA-042	\$ 4,410	\$ 4,410	\$ -	10/9/2009	10/7/2029	Paid Off	10/7/2029	0.0%	
DPA-044	\$ 2,091	\$ 2,091	\$ -	11/30/2009		Paid Off		0.0%	
DPA-046	\$ 7,000	\$ 7,000	\$ -	5/12/2010		Paid Off	5/5/2030	0.0%	
DPA-055	\$ 3,290	\$ 3,290	\$ -	6/18/2010		Paid Off		0.0%	
Year 2010									
2 = Total # Loans/Grants									
1 = Total Outstanding	\$ 8,619	\$ 7,000	\$ 1,619						
DPA-048	\$ 1,619	\$ -	\$ 1,619	11/18/2010	10/29/2030		10/29/2030	0.0%	
DPA-049	\$ 7,000	\$ 7,000	\$ -	5/25/2011	5/16/2031	Paid Off	5/16/2031	0.0%	
Year 2012									
1 = Total # Loans/Grants									
1 = Total Outstanding	\$ 2,250	\$ -	\$ 2,250						
DPA-050	\$ 2,250	\$ -	\$ 2,250	10/24/2012	10/16/2032		10/16/2032	0.0%	
Year 2014									
1 = Total # Loans/Grants									
0 = Total Outstanding	\$ 3,364	\$ 3,364	\$ -						
DPA-051	\$ 3,364	\$ 3,364	\$ -	9/30/2014		Paid Off		0.0%	
Year 2022									
1 = Total # Loans/Grants									
1 = Total Outstanding	\$ 27,500	\$ -	\$ 27,500						
DPA-059	\$ 27,500	\$ -	\$ 27,500	4/28/2022	5/1/2052		5/1/2052	1.0%	
Life-to-Date Total									
40 = Total # Loans/Grant									
5 = Total Outstanding	\$ 207,462	\$ 167,286	\$ 40,176						

CDBG Loan Detail:

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

CDBG Entitlement Loan - Living Access Support Alliance Loan (LASA)							
As of June 30, 2023							
Loan ID #	Original Loan/Grant Amount	Total Principal Paid	Loans Receivable	Closing Date	First Payment Date	Maturity Date	Interest Rate
2013-01	\$ 250,000	\$ -	\$ 250,000	6/2/2014	7/23/2023	6/2/2034	0.0%
Life-to-Date Total							
1 = Total # Loans							
1 = Outstanding	\$ 250,000	\$ -	\$ 250,000				

HOME:

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

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

HOME Housing Rehabilitation Loans		
As of September 30, 2023		
Program Year	# of Projects	Original Amount
2023	-	\$ -
2022	-	\$ -
2021	-	\$ -
2020	-	\$ -
2019	-	\$ -
2018	1	\$ 82,718
2017	1	\$ 39,000
2016	1	\$ 74,611
2015	2	\$ 88,697
2014	-	\$ -
2013	1	\$ 36,258
2012	4	\$ 198,142
2011	2	\$ 131,300
2010	3	\$ 178,130
2009	6	\$ 412,850
2008	7	\$ 289,765
2007	3	\$ 179,627
2006	7	\$ 379,491
2005	7	\$ 286,313
2004	10	\$ 396,715
2003	11	\$ 343,491
2002	5	\$ 155,914
2001	3	\$ 126,899
2000	1	\$ 40,000
Total	75	\$3,439,921

HOME Housing Rehabilitation Loan Detail:

HOME Housing Rehabilitation Loans As of September 30, 2023										
Loan ID #	Original Loan Amount	Loan Adj	Net Loan Amount	Principal Paid & Write Offs	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate
Year 2002										
5 = Total # Loans										
1 = Total # O/S	\$ 155,914	\$ -	\$ 155,914	\$ 140,467	\$ 15,447					
LHR-003	\$ 39,028	\$ -	\$ 39,028	\$ 39,028	\$ -	9/15/2004		Paid Off		0.0%
LHR-006	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -	7/22/2002		Paid Off		0.0%
LHR-007	\$ 30,735	\$ -	\$ 30,735	\$ 30,735	\$ -	9/23/2004		Paid Off		0.0%
LHR-008	\$ 15,808	\$ -	\$ 15,808	\$ 361	\$ 15,447	2/28/2003	2/1/2023		2/28/2023	0.0%
LHR-011	\$ 20,343	\$ -	\$ 20,343	\$ 20,343	\$ -	12/3/2004		Paid Off		0.0%
Year 2003										
11 = Total # Loans										
4 = Total # O/S	\$ 343,491	\$ 8,084	\$ 335,407	\$ 204,549	\$ 130,858					
LHR-009	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	7/31/2003	4/1/2023		8/23/2025	0.0%
LHR-012	\$ 45,176	\$ -	\$ 45,176	\$ 45,176	\$ -	10/19/2005		Paid Off		0.0%
LHR-012B	\$ 23,145	\$ -	\$ 23,145	\$ 23,145	\$ -	5/14/2004		Paid Off		0.0%
LHR-013	\$ 35,328	\$ -	\$ 35,328	\$ 35,328	\$ -	9/1/2005		Paid Off		0.0%
LHR-014	\$ 45,560	\$ -	\$ 45,560	\$ 4	\$ 45,556	6/1/2024	6/1/2024			0.0%
LHR-016	\$ 42,304	\$ -	\$ 42,304	\$ 42,304	\$ -	4/11/2006		Paid Off		0.0%
LHR-019	\$ 23,344	\$ -	\$ 23,344	\$ 2,100	\$ 21,244	12/18/2003	12/18/2023		12/18/2023	0.0%
LHR-020	\$ 18,744	\$ -	\$ 18,744	\$ 18,744	\$ -	11/13/2003	11/1/2023	Paid Off	11/13/2023	0.0%
LHR-022	\$ 26,520	\$ -	\$ 26,520	\$ 26,520	\$ -	6/7/2006		Paid Off		0.0%
LHR-026	\$ 28,760	\$ -	\$ 28,760	\$ 4,702	\$ 24,058	5/4/2004	5/1/2024		5/4/2024	0.0%
LHR-032	\$ 14,610	\$ 8,084	\$ 6,526	\$ 6,526	\$ -	6/21/2004		Paid Off		0.0%
Year 2004										
10 = Total # Loans										
3 = Total # O/S	\$ 396,715	\$ 35,570	\$ 361,145	\$ 259,987	\$ 101,158					
LHR-018	\$ 51,089	\$ 19,574	\$ 31,515	\$ 31,515	\$ -	11/14/2006		Paid Off		0.0%
LHR-019B	\$ 19,500	\$ -	\$ 19,500	\$ 214	\$ 19,286	4/29/2005	4/29/2025		12/27/2026	0.0%
LHR-021	\$ 34,100	\$ -	\$ 34,100	\$ 111	\$ 33,989	7/28/2004	7/1/2024		7/28/2024	0.0%
LHR-025R	\$ 53,097	\$ -	\$ 53,097	\$ 53,097	\$ -	10/11/2004		Paid Off	10/11/2024	0.0%
LHR-027	\$ 47,838	\$ -	\$ 47,838	\$ 47,838	\$ -	4/2/2005		Paid Off		0.0%
LHR-028	\$ 48,000	\$ -	\$ 48,000	\$ 117	\$ 47,883	6/6/2005	6/6/2025		6/6/2025	0.0%
LHR-030	\$ 48,000	\$ 15,996	\$ 32,004	\$ 32,004	\$ -	12/16/2004		Paid Off		0.0%
LHR-031	\$ 13,072	\$ -	\$ 13,072	\$ 13,072	\$ -	12/20/2006		Paid Off		0.0%
LHR-039	\$ 38,704	\$ -	\$ 38,704	\$ 38,704	\$ -	3/30/2005	3/30/2025	Paid Off	3/30/2025	0.0%
LHR-041	\$ 43,315	\$ -	\$ 43,315	\$ 43,315	\$ -	5/22/2007		Paid Off		0.0%
Year 2005										
7 = Total # Loans										
2 = Total # O/S	\$ 286,313	\$ -	\$ 286,313	\$ 195,813	\$ 90,500					
LHR-033R	\$ 33,752	\$ -	\$ 33,752	\$ 33,752	\$ -	8/29/2005		Paid Off		0.0%
LHR-034	\$ 52,577	\$ -	\$ 52,577	\$ 52,577	\$ -	8/23/2005	8/23/2025	Paid Off	8/23/2025	0.0%
LHR-038	\$ 26,504	\$ -	\$ 26,504	\$ 26,504	\$ -	2/14/2006		Paid Off		0.0%
LHR-043	\$ 41,480	\$ -	\$ 41,480	\$ 41,480	\$ -	11/8/2007		Paid Off		0.0%
LHR-047	\$ 25,500	\$ -	\$ 25,500	\$ -	\$ 25,500	6/8/2006	6/8/2026		6/8/2026	0.0%
LHR-049	\$ 65,000	\$ -	\$ 65,000	\$ -	\$ 65,000	6/1/2006	6/1/2026		6/1/2026	0.0%
LHR-052	\$ 41,500	\$ -	\$ 41,500	\$ 41,500	\$ -	6/23/2006	6/23/2026	Paid Off	6/23/2026	0.0%
Year 2006										
7 = Total # Loans										
2 = Total # O/S	\$ 379,491	\$ (4,100)	\$ 383,591	\$ 249,697	\$ 133,894					
LHR-040	\$ 42,420	\$ (4,100)	\$ 46,520	\$ 46,520		10/4/2006		Paid Off		0.0%
LHR-050	\$ 52,000	\$ -	\$ 52,000	\$ 52,000	\$ -	8/23/2006	1/1/2013	Paid Off	8/23/2026	0.0%
LHR-053	\$ 73,910	\$ -	\$ 73,910	\$ 73,910	\$ -	10/24/2006		Written Off		0.0%
LHR-054	\$ 47,570	\$ -	\$ 47,570	\$ 47,570	\$ -	1/31/2007	8/1/2017	Paid Off	1/31/2027	0.0%
LHR-055	\$ 69,150	\$ -	\$ 69,150	\$ 17	\$ 69,133	1/31/2007	1/31/2026		1/31/2027	0.0%
LHR-057	\$ 65,039	\$ -	\$ 65,039	\$ 278	\$ 64,761	3/29/2007	3/29/2027		3/29/2027	0.0%
LHR-060	\$ 29,402	\$ -	\$ 29,402	\$ 29,402	\$ -	2/12/2009		Written Off		0.0%

HOME Housing Rehabilitation Loans As of September 30, 2023										
Loan ID #	Original Loan Amount	Loan Adj	Net Loan Amount	Principal Paid & Write Offs	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate
Year 2007										
3 = Total # Loans										
2 = Total # O/S	\$ 179,627	\$ -	\$ 179,627	\$ 57,160	\$ 122,467					
LHR-062	\$ 57,060	\$ -	\$ 57,060	\$ 57,060	\$ -	12/23/2009		Paid Off		0.0%
LHR-058/087	\$ 56,967		\$ 56,967	\$ -	\$ 56,967	8/17/2007	8/17/2018		8/17/2027	0.0%
LHR-063	\$ 65,600	\$ -	\$ 65,600	\$ 100	\$ 65,500	1/31/2008	2/1/2028		1/31/2028	0.0%
Year 2008										
7 = Total # Loans										
2 = Total # O/S	\$ 289,765	\$ 750	\$ 289,015	\$ 200,569	\$ 88,446					
LHR-066	\$ 36,915	\$ -	\$ 36,915	\$ 36,915	\$ -	7/2/2010		Paid Off		0.0%
LHR-068	\$ 49,085	\$ -	\$ 49,085	\$ 49,085	\$ -	10/10/2008	10/10/2028	Paid Off	10/10/2028	0.0%
LHR-069	\$ 26,450	\$ -	\$ 26,450	\$ 181	\$ 26,269	2/24/2009	12/19/2028		2/24/2029	0.0%
LHR-070	\$ 38,050	\$ -	\$ 38,050	\$ 38,050	\$ -	10/10/2008		Paid Off		0.0%
LHR-071	\$ 62,845	\$ -	\$ 62,845	\$ 668	\$ 62,177	10/10/2008	10/10/2028		10/10/2028	0.0%
LHR-072	\$ 50,070	\$ 750	\$ 49,320	\$ 49,320	\$ -	9/30/2010		Paid Off		0.0%
LHR-073	\$ 26,350	\$ -	\$ 26,350	\$ 26,350	\$ -	4/10/2009	4/10/2029	Paid Off	4/10/2029	0.0%
Year 2009										
6 = Total # Loans										
2 = Total # O/S	\$ 412,850	\$ -	\$ 412,850	\$ 295,977	\$ 116,873					
LHR-074	\$ 59,525	\$ -	\$ 59,525	\$ 3,243	\$ 56,282	10/2/2009	10/2/2029		10/2/2029	0.0%
LHR-076	\$ 64,300	\$ -	\$ 64,300	\$ 64,300	\$ -	11/6/2009	11/1/2029	Paid Off	11/6/2029	0.0%
LHR-077	\$ 83,100	\$ -	\$ 83,100	\$ 83,100	\$ -	11/9/2011		Paid Off		0.0%
LHR-078	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -	9/15/2009	9/15/2029	Paid Off	9/15/2029	0.0%
LHR-080	\$ 61,685	\$ -	\$ 61,685	\$ 1,094	\$ 60,591	12/17/2009	12/31/2029		12/17/2029	0.0%
LHR-082	\$ 79,240	\$ -	\$ 79,240	\$ 79,240	\$ -	2/16/2010	2/16/2030	Paid Off		0.0%
Year 2010										
3 = Total # Loans										
2 = Total # O/S	\$ 178,130	\$ -	\$ 178,130	\$ 77,392	\$ 100,738					
LHR-081	\$ 59,150	\$ -	\$ 59,150	\$ 59,150	\$ -	1/31/2011	12/28/2030	Paid Off	1/31/2031	0.0%
LHR-085	\$ 52,200	\$ -	\$ 52,200	\$ 18,242	\$ 33,958	2/2/2011	2/18/2031		2/2/2031	0.0%
LHR-086	\$ 66,780	\$ -	\$ 66,780	\$ -	\$ 66,780	5/5/2011	5/5/2031		5/5/2031	0.0%
Year 2011										
2 = Total # Loans										
2 = Total # O/S	\$ 131,300	\$ -	\$ 131,300	\$ 9,264	\$ 122,036					
LHR-090	\$ 47,500	\$ -	\$ 47,500	\$ 9,027	\$ 38,473	4/5/2012	4/5/2032		4/5/2032	0.0%
LHR-091	\$ 83,800	\$ -	\$ 83,800	\$ 237	\$ 83,563	5/8/2012	5/8/2032		5/8/2032	0.0%
Year 2012										
4 = Total # Loans										
3 = Total # O/S	\$ 198,142	\$ -	\$ 198,142	\$ 73,203	\$ 124,939					
LHR-094	\$ 31,467	\$ -	\$ 31,467	\$ 31,467	\$ -	9/28/2012	9/28/2032	Paid Off	9/28/2032	0.0%
LHR-095	\$ 41,175	\$ -	\$ 41,175	\$ 41,175	\$ -	12/30/2014		Paid Off		0.0%
LHR-096	\$ 50,000	\$ -	\$ 50,000	\$ 561	\$ 49,439	1/23/2013	1/29/2018		1/23/2033	0.0%
LHR-097	\$ 75,500	\$ -	\$ 75,500	\$ -	\$ 75,500	2/20/2013	2/20/2033		4/20/2033	0.0%
Year 2013										
1 = Total # Loans										
1 = Total # O/S	\$ 36,258	\$ -	\$ 36,258	\$ 23,385	\$ 12,873					
LHR-066R	\$ 36,258	\$ -	\$ 36,258	\$ 23,385	\$ 12,873	8/27/2013	10/1/2013		8/27/2033	0.0%
Year 2015										
2 = Total # Loans										
1 = Total # O/S	\$ 88,697	\$ -	\$ 88,697	\$ 45,097	\$ 43,600					
LHR-099X/018	\$ 15,947	\$ -	\$ 15,947	\$ 15,947	\$ -	12/29/2015	1/1/2016	Paid Off	12/29/2035	0.0%
LHR-100	\$ 72,750	\$ -	\$ 72,750	\$ 29,150	\$ 43,600	9/28/2015	11/1/2015		9/28/2035	0.0%
Year 2016										
1 = Total # Loans										
1 = Total # O/S	\$ 74,611	\$ -	\$ 74,611	\$ 74,611	\$ -					
LHR-101	\$ 74,611	\$ -	\$ 74,611	\$ 74,611	\$ -	8/26/2016	8/26/2036	Paid Off	7/1/2036	0.0%
Year 2017										
1 = Total # Loans										
1 = Total # O/S	\$ 39,000	\$ -	\$ 39,000	\$ 39,000	\$ -					
LHR-103	\$ 39,000	\$ -	\$ 39,000	\$ 39,000	\$ -	1/3/2018	3/1/2018	Paid Off	2/1/2038	0.0%
Year 2018										
1 = Total # Loans										
1 = Total # O/S	\$ 82,718	\$ 7,718	\$ 75,000	\$ -	\$ 75,000					
LHR-01	\$ 82,718	\$ 7,718	\$ 75,000	\$ -	\$ 75,000	7/28/2018	8/1/2038		8/1/2038	0.0%
Year 2022										
0 = Total # Loans										
0 = Total # O/S	\$ -	\$ -	\$ -	\$ -	\$ -					
75 = Total # Loans										
27 = Total # O/S	\$ 3,439,921	\$ 48,022	\$ 3,391,899	\$ 2,113,070	\$ 1,278,829					

Section 108:

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

In 2012, the City of Lakewood applied for and was allocated \$2,888,000 in Section 108 Loan Guarantee funding from HUD. To be eligible for continuation of this loan program, the City must reapply every five years, which the City did not. If the City were to reapply, the City may be eligible for \$1.97M as of June 6, 2023 (maximum loan amount is five times the current allocation of \$542,464, less outstanding principal balances of \$739,000). Changes in underwriting requirements and complexity, new administrative and programmatic regulations, along with additional HUD charges and increasing commercial borrowing rates were some of the determining factors to not reapply and pursue this type of financing source only as last resort.

Section 108 Loans									
As of September 30, 2023									
Loan ID #	Original Loan/Grant Amount	Total Principal Paid	Total Interest Paid	Loan Balance	Closing Date	First Payment Date	Maturity Date	Interest Rate	
Year 2014									
1 = Total # Loans									
1 = Total # O/S	\$ 700,000	\$ 256,000	\$ 170,051	\$ 444,000					
Curbside Motors	\$ 700,000	\$ 256,000	\$ 170,051	\$ 444,000	12/5/2014	8/1/2015	8/1/2034	4.25%	
Year 2015									
1 = Total # Loans									
1 = Total # O/S	\$ 310,000	\$ 65,000	\$ 90,367	\$ 245,000					
Living Access Support Alliance (LASA)	\$ 310,000	\$ 65,000	\$ 90,367	\$ 245,000	8/1/2015	8/1/2020	8/1/2034	4.25%	
Year 2017									
1 = Total # Loans									
0 = Total # O/S	\$ 141,000	\$ 141,000	\$ 6,349	\$ -					
City of Lakewood 108th Street	\$ 141,000	\$ 141,000	\$ 6,349	\$ -	8/31/2017	8/1/2018	8/31/2020	1.5% variable	
Life-to-Date Total									
3 = Total # Loans									
2 = Total # O/S	\$ 1,151,000	\$ 462,000	\$ 266,767	\$ 689,000					

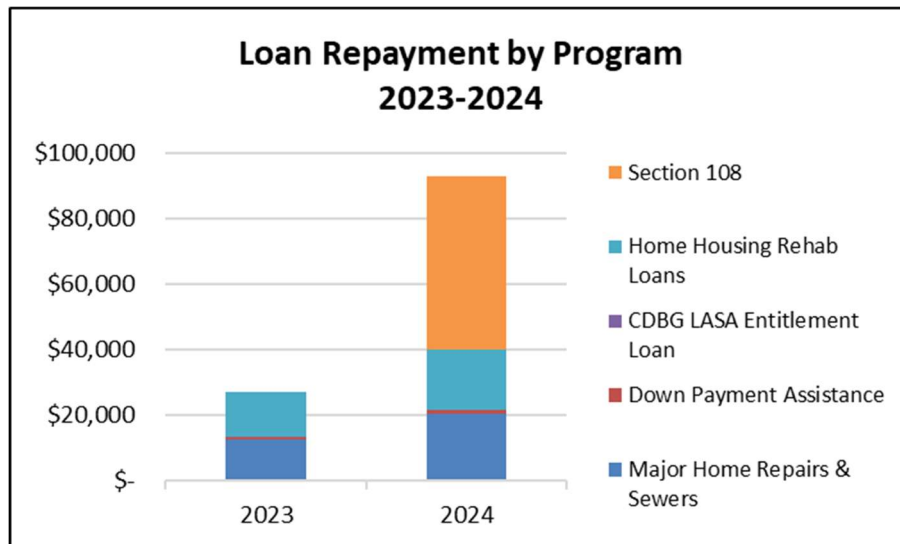
On August 31, 2017, the City entered into a Contract Loan Guarantee with Housing Urban Development for the overlay project 108th Street. The loan amount is \$141,000 to be paid with three years of CDBG entitlement funds. This was approved in the annual action plan and the note application. The security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

A Section 108 Loan in the amount of \$700,000 was issued in 2014 for Curbside Motors Incorporated and another for \$310,000 in 2015 for Living Access Support Alliance by the United States Department of Housing and Urban Development (HUD) to the City. The outstanding combined principal balance as of June 30, 2023 of \$739,000 is being repaid by a third party and, therefore, is not recognizable as debt on the City’s long-term debt schedule or City’s financials.

Loan Repayment by Program

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

Loan Repayment by Program	2023	2024	2025-2029	2030-2060
Major Home Repairs & Sewers	\$ 12,571	\$ 20,326	\$ 111,541	\$ 1,436,084
Down Payment Assistance	702	1,404	2,076	35,994
CDBG LASA Entitlement Loan	-	-	-	250,000
Home Housing Rehab Loans	13,764	18,128	166,586	1,080,352
Section 108	-	53,000	300,000	336,000
Total	\$ 27,037	\$ 92,858	\$ 580,203	\$3,138,430
Average Annual Years 2025-2029				\$ 96,701
Average Annual Years 2030-2060				\$ 104,614



CDBG Fund Summary

The following tables provide the fund's financial information.

Fund 190 CDBG Balance Sheet As of September 30, 2023		
Assets:		
Cash	\$	(34,633)
Due From Other Governments	\$	70,333
Notes/Loan Receivable - CDBG Down Payment Assistance		40,176
Notes/Loan Receivable - CDBG Major Home & Sewer Repairs		1,579,946
Notes/Loan Receivable - CDBG LASA		250,000
Total Assets		\$ 1,905,822
Liabilities:		
Accounts Payable	\$	-
Retainage Payable		6,494
Payroll Payable		11,010
Interfund Loan Payable		-
HUD DPA Checking Interest		202
Total Liabilities	\$	17,706
Fund Balance (Restricted)	\$	1,888,116
Total Liabilities & Fund Balance	\$	1,905,822

Fund 190 CDBG Summary	Year-to-date through September 30, 2023			
	Beginning	Revenue	Expenditure	Fund
CDBG	\$ 1,856,486	\$ 483,574	\$ 452,697	\$ 1,887,363
CDBG - Department of Commerce	-	70,861	77,355	(6,494)
HOME	-	54,262	54,262	-
Nisqually Tribal	7,248	-	-	7,248
Total	\$ 1,863,734	\$ 608,697	\$ 584,314	\$ 1,888,117

Fund 190 CDBG	Beginning			Ending
CDBG	\$ 1,856,486	\$ 483,574	\$ 452,697	\$ 1,887,363
Administration	-	55,444	68,530	(13,086)
Administration - FFY 2022/23	-	55,444	55,444	-
Administration - Revolving Program Income ¹	-	-	13,086	(13,086)
Public Service	-	170,082	170,082	-
Counseling - Foreclosure & Fair Housing	-	3,000	3,000	-
PC Housing Authority Oak Leaf	-	100,000	100,000	-
Emergency Payments Program	-	67,082	67,082	-
Physical Improvements	-	6,759	6,759	-
Phillips Rd. Sidewalks	-	6,759	6,759	-
Housing Programs	1,606,486	251,289	207,326	1,650,449
Major Home Repair/Sewer	-	199,552	172,810	26,742
Emergency Assistance Displaced Resident	-	35,925	35,925	-
Admin of HOME Programs	-	14,054	14,054	-
Major/DPA Revolving Loans ²	1,606,486	1,758	(15,463)	1,623,706
Affordable Housing	250,000	-	-	250,000
CDBG Loan	250,000	-	-	250,000
CDBG Department of Commerce - LASA	\$ -	\$ 70,861	\$ 77,355	\$ (6,494)
Affordable Housing	-	70,861	77,355	(6,494)
HOME	\$ -	\$ 54,262	\$ 54,262	\$ -
Administration	-	54,262	54,262	-
NISQUALLY & OTHER	\$ 7,248	\$ -	\$ -	\$ 7,248
Emergency Assist Displaced Residents	441	-	-	441
Emergency Assist Displaced Residents	441	-	-	441
Minor Home Repairs	6,807	-	-	6,807
Minor Home Repairs	6,807	-	-	6,807
Total	\$ 1,863,734	\$ 608,697	\$ 584,314	\$ 1,888,117

¹ Loan payment program Income expenditures.

² Major Revolving Loan Activity - Loan payment interest and fees/ expenditures and loan disbursements.

Fund 191 Neighborhood Stabilization Program

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

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

Neighborhood Stabilization Program	Year-to-date through September 30, 2023			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Neighborhood Stabilization Program 3	\$ 14,148	\$ -	\$ -	\$ 14,148
Total	\$ 14,148	\$ -	\$ -	\$ 14,148

Fund 192 South Sound Military Communities Partnership

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

Fund 192 SSMCP Balance Sheet As of September 30, 2023		
Assets:		
Cash	\$	346,983
Loan Receivable		850,053
Total Assets	\$	1,197,036
Liabilities:		
Payroll Payable		12,374
Interfund Loan Payable		425,201
Leasehold Deposit - Tactical Tailor		3,852
Deferred Inflow		18,000
Unearned Revenue		798,990
Total Liabilities	\$	1,258,417
Fund Balance	\$	(61,381)
Total Liabilities & Fund Balance	\$	1,197,036

South Sound Military Communities Partnership	2023	
	Annual Budget	Actual YTD Sep
Operating Revenues:		
SSMCP Participation - City of Lakewood	\$ 75,000	\$ 75,000
SSMCP Participation - Others	236,125	268,758
Contributions & Donations	8,000	8,000
Total Operating Revenues	\$ 319,125	\$ 351,758
Operating Expenditures:		
Personnel	258,087	197,171
Supplies	2,300	4,383
Other Services & Charges	53,990	36,601
Total Operating Expenditures	\$ 314,377	\$ 238,156
Subtotal Operating Revenues Over/(Under) Uses	\$ 4,748	\$ 113,603
Other Sources:		
Tactical Tailor Building Acquisition:		
Tactical Tailor Lease & Other Reimbursements ¹	160,000	184,083
Subtotal	160,000	184,083
OLDCC Grant - JBLM Growth Management		
Federal Grant - Office of Local Defense Community Cooperation (OLDCC)	1,598,850	184,000
Subtotal	1,598,850	184,000
Total Other Sources	\$ 1,758,850	\$ 368,083
Other Uses:		
Tactical Tailor Building Acquisition:		
Tactical Tailor Lease & Other Costs	-	4,251
Subtotal	-	4,251
OLDCC Grant - JBLM Growth Management		
Federal Grant - Office of Local Defense Community Cooperation (OLDCC)	1,598,850	184,000
Subtotal	1,598,850	184,000
Total Other Uses	\$ 1,598,850	\$ 188,252
Subtotal Other - Sources Over/(Under) Uses	\$ 160,000	\$ 179,831
TOTAL SOURCES	\$ 2,077,975	\$ 719,841
TOTAL USES	\$ 1,913,227	\$ 426,407
Total - Sources Over/(Under) Uses	\$ 164,748	\$ 293,434
Beginning Balance	\$ (354,814)	\$ (354,814)
Ending Balance	\$ (190,066)	\$ (61,381)

(1) The total interfund loan was \$593,801 and will be repaid by Tactical Tailor lease payments.

Fund 196 American Rescue Plan Act (ARPA)

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

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

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

As a metropolitan city, Lakewood was allocated \$13.77 million in ARPA funds. Funds will be disbursed in two traunches, each 50% (\$6.88M). The City received the first disbursement in August 2021 and the second disbursement in August 2022 (12 months after the first distribution).

Eligible uses include:

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

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

The entire program funds are budgeted in the year the City Council approved the program even though the program may span over multiple years. The rationale for this is to account for the programs on a project length basis. Unspent funds will be carried over to the following year and unspent funds after that will roll over into the next year through 2026, which is the year in which all ARPA funds must be spent or returned to Treasury.

Per Treasury, the funds may accumulate interest, which the City may keep and use at its discretion. The plan is to bring forward the accumulated interest earned for City Council consideration (for example, to use on other ARPA related programs or transfer to the General Fund) at a later date.

Fiscal Recovery Funds must be used in eligible use categories specified in the American Rescue Plan Act and implemented in the Interim Final Rule. Over the past year these have been adjusted to provide substantial flexibility for each jurisdiction to meet local needs.

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

American Rescue Plan Act (ARPA)							
Program	Recipient/Subaward	Date Council Authorized	Total Obligated	Actual			
				2021	2022	2023	Life to Date
Total - Category 1 Public Health			\$ 32,162	\$ 1,098	\$ 2,035	\$ -	3,133
HR Temporary Staffing for COVID Tracing 12/1/2021-06/30/2022	City of Lakewood	12/1/2021	32,162	1,098	2,035	-	3,133
Total - Category 2 Negative Economic			3,072,465	1,133,420	(181,125)	38,616	990,912
Pierce County BIPOC Business Accelerator Contribution	Pierce County Economic Dev	11/1/2021	525,000	99,250	400,750	-	500,000
Aspen Court	Low Income Housing Institute (LIHI)	9/20/2021	350,000	1,000,000	(700,000)	-	300,000
Lakewood Community Services Advisory Board (CSAB) 1% Funds Career Team Workforce Training (2 years)	Workforce	9/20/2021	73,146	-	36,313	16,219	52,532
Warriors of Change	CPSD Communities in Schools	11/1/2021	71,873	34,170	-	-	34,170
Habitat for Humanity Boat Street Project	Habitat for Humanity	11/1/2021	254,100	-	-	-	-
Rebuilding Together South Sound	Rebuilding Together South Sound	9/20/2021	341,250	-	65,000	-	65,000
YMCA Child & Teen Services Programs (2022-2026) Summer Learning Academies	YMCA	12/20/2021	165,375	-	2,450	22,398	24,848
YMCA Child & Teen Services Programs (2022-2026) Child Care, Summer Day Camp, Afterschool Club	YMCA	12/20/2021	409,500	-	14,362	-	14,362
YMCA Child and Teen Services Programs (2002-2026) Water Safety/Swimming Lessons, Youth Sports, Art Classes, Gymnastics	YMCA	12/20/2021	157,500	-	-	-	-
Edgewater & Downtown Parks plus other residual projects funding	City of Lakewood	5/31/2023	724,721	-	-	-	-
Total - Category 6 Revenue Replacement			9,973,964	115,970	1,304,913	1,757,291	3,178,174
Lakewood Community Services Advisory Board (CSAB) 1% Funds Youth Mental Health	Clover Park School District	9/20/2021	71,400	-	34,000	-	34,000
LPD Body Cameras	City of Lakewood	9/20/2021	102,904	98,044	4,900	-	102,944
Purchase of Cameras & Video Storage							
LPD Body Cameras Operations	City of Lakewood	9/20/2021 & 11/21/2022 & 5/31/2023	768,490	15,815	190,430	142,368	348,613
Emergency Services Alert & Warning System	Emergency Management	9/20/2021	13,998	1,065	-	-	1,065
West Pierce Fire & Rescue	West Pierce Fire & Rescue	11/1/2021	241,500	-	158,090	19,458	177,548
City Website and Multilingual Services	City of Lakewood	9/20/2021	35,000	1,046	14,005	-	15,051
Youth Employment Program	Northwest Youth Corp	9/20/2021	84,000	-	26,352	11,367	37,719
City Reader Boards	City of Lakewood	9/20/2021	320,000	-	-	5,500	5,500
Tacomaprobono Housing Justice (2022-2023)	Tacomaprobono	12/20/2021	472,500	-	102,023	139,490	241,513
Boys & Girls Club (2022-2026)	Boys & Girls Club	12/20/2021	237,374	-	46,738	28,536	75,274
YMCA Direct	YMCA	12/20/2021	36,997	-	-	-	-
Municipal Court Technology Improvements	City of Lakewood	12/20/2021	141,750	-	54,976	86,774	141,750
City Hall HVAC Air Handlers & Bipolar Ionization	City of Lakewood	12/20/2021	525,000	-	5,146	-	5,146
American Lake Park Improvement Plan reallocated from Handwashing Stations	City of Lakewood	12/20/2021	78,750	-	-	-	-
City Hall Space Evaluation	City of Lakewood	12/20/2021 & 4/18/2022	105,000	-	60,755	37,250	98,005
LPD Retention Bonus	City of Lakewood	12/20/2021	669,375	-	607,500	-	607,500
Monte Vista Warehouse	Emergency Food Network	12/5/2022	1,000,000	-	-	-	-
Nourish Pierce County Food Bank	Pierce Co Economic Dev	12/5/2023	2,000,000	-	-	1,250,000	1,250,000
Pierce County Village	Tacoma Rescue Mission	12/2/2022	1,000,000	-	-	-	-
LASA Gravelly Lake Phase 3	LASA	2/6/2023	1,000,000	-	-	-	-
Springbrook Connections	City of Lakewood	3/20/2023	50,000	-	-	34,047	34,047
Energy Audit Improvements	City of Lakewood	5/1/2023	500,000	-	-	-	-
Dolly Parton Imagination Library	Dolly Parton Imagination Library	5/1/2023	77,426	-	-	-	-
Buffalo Museum	9th & 10th Calvary Buffalo Museum	5/31/2023	2,500	-	-	2,500	2,500
Camp Murray Boat Launch Master Plan	City of Lakewood	5/31/2023	100,000	-	-	-	-
Urban Forestry Program - Establishment & Admin	City of Lakewood	5/31/2023	340,000	-	-	-	-
Total - Category 7 Administrative Cost			688,312	48,786	77,230	46,605	172,622
Indirect Administrative Cost (Including ARPA Coordinator & Finance)	City of Lakewood	9/20/2021	688,312	48,786	77,230	46,605	172,622
Grand Total			\$ 13,766,903	\$ 1,299,275	\$ 1,203,054	\$ 1,842,512	4,344,841

2022 actuals reflects reclassification of expenditures compared to figures previously reported in the 2022 Year-End Financial Report; however, 2022 overall total remains unchanged.

Life-to-Date Interest Earnings \$ 493,404
Program Income from Aspen Court \$ 700,000

Category 1 – Public Health

HR Temporary Staffing for COVID Tracing – Total Budget \$32,162

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

Human Resources is responsible for tracking employees who test positive and/or are exposed to COVID-19 and working with affected employees to comply with state COVID protocols. The administrative requirements have resulted in an unanticipated increased workload. This funding would cover the costs for a temporary HR Assistant who would handle the COVID-19 related work between December 1, 2021 and September 30, 2022.

Expenditure Status – Total LTD \$3,133:

For City of Lakewood personnel performing COVID tracing.

Category 2 – Negative Economic Impact

Pierce County BIPOC Business Accelerator Contribution – Total Budget \$525,000

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

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

Expenditure Status – Total LTD \$500,000

\$140,000 for Cohort Training for City of Lakewood Businesses – Completion of 6 weeks of in class training for 14 businesses:

- o In Focus Productions (Veteran, Women & Minority Owned)
- o Undeniable Bajinya (Women & Minority Owned)
- o Chaskas LLC (Women & Minority Owned)
- o Naked Face Cosmetics (Veteran, Women & Minority Owned)
- o Imperial Cleaners (Women & Minority Owned)
- o Kyoto Japanese Restaurant (Minority Owned)
- o Lakewood Bubble Island Inc (Women & Minority Owned)
- o Vihaco Inc USA (Minority Owned)
- o Yes Nails Enterprise LLC (Minority Owned)
- o 33imports.com (Veteran Owned)
- o Lash Lady Aesthetics (Women & Minority Owned)
- o The It Factor Hair Studio/The Curl Factor (Women & Minority Owned)
- o BahDiallo African Imports (Women & Minority Owned)
- o Neaxus (Minority Owned)

\$254,030 Matching Grant Awards for Small Business Economic Assistance

\$35,000 Commercial Lease Reimbursements

\$70,970 Professional Service Grants

Aspen Court – Total Budget \$350,000

(Program Cost \$1,000,000 + 5% Direct Admin Cost \$50,000 + \$700,000 Program Income)

This provides for the City's conditional funding of \$1 million in capital needs to be used in combination with funds from the City of Tacoma and Pierce County, by Low Income housing Institute (LIHI) to purchase the building and pay associated costs of closing. \$700,000 will be conditionally committed as an acquisition bridge loan, and \$300,000 will be committed as a deferred loan as permanent financing. The City understands that LIHI is seeking to leverage State Department of Commerce

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

Expenditure Status – Total LTD

\$1,000,000 for City of Lakewood's contribution to capital needs.

Program Income - \$700,000 Loan Repayment

Lakewood Community Services Advisory Board (CSAB) 1% Funds - Workforce – Total Budget \$73,146

(Program Cost \$69,663 + 5% Direct Admin Fee \$3,483)

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

Expenditure Status – Total LTD \$52,532

- o Professional Services to Workforce

Warriors of Change – Total Budget \$71,873

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

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

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

- \$40,000 Student end-of-program incentives (80 students @ \$500/each)
- \$8,000 Cohort-Mentor stipends (8 college age students @ \$1,000/each)
- \$4,800 Administration costs for managing students and mentors (10%)
- \$9,150 Summer Program Coordinator costs (2 months -> 2 weeks planning + 6 week program)
- \$6,500 Summer Site Coordinator costs (2 months)
- \$68,450 Total Program Costs**

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

Expenditure Status – Total LTD \$34,170

\$34,170 to Communities in Schools of Lakewood

- o \$14,090 for Program personnel costs
- o \$14,520 for Students and alumni stipend/incentives
- o \$4,800 for Administration
- o \$760 for Other/supplies

Habitat for Humanity Boat Street Project – Total Budget \$254,100

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

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

Expenditure Status – Total LTD \$0

Rebuilding Together South Sound - Total Budget \$341,250

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

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

Expenditure Status – Total LTD \$65,000

2021-105 YMCA Child and Teen Care Service Programs (2022-2026) – Total Budget \$732,375

(Program Cost \$697,500 + 5% Direct Admin Cost \$34,875)

Note – YMCA budget is overstated by \$37,000. For correct allocation is used for this reporting.

Funds to provide Child and Teen Service Programs as follows:

- Summer Learning Academies – Total \$165,375
(Program Cost \$157,500 + 5% Direct Admin Cost \$7,875)
- Child Care, Summer Day Camp, Afterschool Club – Total \$409,500
(Program Cost \$390,000 + 5% Direct Admin Cost \$19,500)
- Water Safety/Swimming Lessons, Youth Sports, Art Classes, Gymnastics – Total \$157,500
(Program Cost \$150,000 + 5% Direct Admin Cost \$7,500)

Expenditure Status – Total LTD \$39,210

Edgewater & Downtown Parks plus other residual projects funding - Total Budget \$724,721

(Program Cost \$690,210 + 5% Direct Admin Cost \$34,511)

Partner with the Lakewood Rotary Club, Clover Park School District, Pierce County Libraries, and other community organizations to support the establishment of a Lakewood Dolly Parton Imagination Library (DPIL).

Expenditure Status – Total LTD \$0

Category 6 – Revenue Replacement

Lakewood Community Services Advisory Board (CSAB) 1% Funds – Clover Park School District – Total Budget \$71,400

(Program Cost \$68,000 + 5% Direct Admin Fee \$3,400)

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

Expenditure Status – Total LTD \$34,000

LPD Body Cameras Purchase of Cameras & Video Storage – Total Budget \$102,904

(Program Cost \$98,004 + 5% Direct Admin Cost \$4,900)

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

Expenditure Status – Total LTD \$102,944

Total cost is \$354,805 funded by:

\$98,044 ARPA

\$238,260 State Legislative Funding for Police Reform

\$18,501 Federal Seizure

For purchase of 82 body cameras, 68 docks and remote storage and support.

LPD Body Cameras Operations – Total Budget \$768,490

(Program Cost \$731,895+ 5% Direct Admin Cost \$136,595)

Funds to support Year 2021, 2022 and 2023 operations. Includes Records Specialist 1.0 FTE beginning August 2021 and Associate Attorney 1.0 FTE beginning in January 2022.

Expenditure Status – Total LTD \$348,613

For City of Lakewood personnel costs.

Emergency Services Alert & Warning System – Total Budget \$13,998

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

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

Expenditure Status – Total LTD \$1,065

- o \$1,065 for Program personnel costs

West Pierce Fire & Rescue - Total Budget \$241,500

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

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

serve the community. WPFR would serve as lead on this project for the Emergency Management Coalition. Cost to translate emergency messages into the top 4 languages utilized in the fire district is approximately \$20,000.

Expenditure Status – Total LTD \$177,548

- o Professional Services to West Pierce Fire & Rescue

City Website and Multilingual Services – Total Budget \$35,000

(Program Cost \$33,333 + 5% Direct Admin Cost \$1,667)

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

Expenditure Status – Total LTD \$15,051

- o \$14,414 for City of Lakewood personnel costs
- o \$198 for Website translation services
- o \$439 for Multimedia software.

Youth Employment Program – Total Budget \$84,000

(Program Cost \$80,000 + 5% Direct Admin Cost \$4,000)

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

Expenditure Status – Total LTD \$37,719

- o For City of Lakewood personnel costs.

City Reader Boards – Total Budget \$320,000

(Program Cost \$305,000 + 5% Direct Admin Cost \$15,000)

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

Expenditure Status – Total LTD \$5,500

Tacomaprobona Housing Justice (2022-2023) – Total Budget \$472,500

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

Funds to provide personnel (staff attorney 1.0 FTE / Paralegal 1.0 FTE) and support for expanded outreach materials (paper publications, videos, increased targeting of vulnerable populations, translation). Their goals are: 1) provide direct representation to clients prior to eviction matters being filed in court; 2) provide legal services in other areas that directly impact housing security, such as legal financial obligation reconsideration, criminal records sealing and relicensing; and 3) provide additional resources to increase general community outreach and education, focusing on communities of color. Tacomaprobono's Housing Justice Project can do the essential work of keeping evictions off records with funding for additional staff attorneys to represent Lakewood residents prior to cases being filed. Previously, the organization was able to use other funds to support this work for Lakewood residents. Pierce County has funded their staff to handle pre-eviction filing cases in rural areas of the county, excluding the City of Tacoma, City of Lakewood, and other more urban municipalities. In late 2021, when Right to Counsel was certified in Pierce County, Tacomaprobono's Housing Justice Project will not have the funding or staff to assist Lakewood renters who receive an eviction notice. With additional staff, Tacomaprobono would be able to assist City of Lakewood residents and prevent evictions from ever being filed by responding to the case immediately. Their attorneys would negotiate with landlords to remedy the underlying issue, leading to a complete resolution or additional time to move out – both of which eliminate the need for a landlord to proceed with litigation. This is crucial to keep evictions off records, preventing homelessness and promoting long term housing security. American Rescue Plan Act (ARPA) funds would fill the gap in services that, if

left unfunded, will detrimentally impact the City's residents and communities of color by displacing thousands of renters and increasing the homelessness crisis.

Expenditure Status – Total LTD \$241,513

- Contract to Tacomaprobona for personnel costs, lease, telephone and internet services, office and computer supplies, advertising/marketing, outreach, insurance, travel, and litigation expenses

Boys & Girls Club Teen Service Programs (2022-2026) – Total Budget \$237,374

(Program Cost \$226,070 + 5% Direct Admin Cost \$11,304)

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

Expenditure Status – Total LTD \$58,867

Municipal Court Technology Improvements –Total Budget \$141,750

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

The funds provide for the following: replace existing audio solution with technology to include wireless microphones, handheld and lapel microphones; implement wireless content sharing providing real time collaboration during court proceedings; replace existing overhead speakers with new units to eliminate any overhead feedback or squeal; replace existing amplifiers, signal processors and mixing hardware; build the system around digital audio recordings software; implement new video solution to include cameras, digital display screens; remote streaming capacity along with local recording options; implement new video solution which provides enhanced streaming capability, numerous recording and archival options for long term storage of court proceedings and provide online; remove services and court proceedings for the public; add assisted listing technology; and comply with all state and federal guidelines pertaining to COVID-19.

Expenditure Status – Total LTD \$141,750

- \$141,750 Computer hardware and equipment

City Hall HVAC Air Handlers and Bipolar Ionization – Total Budget \$525,000

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

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

Expenditure Status – Total LTD \$5,146

- City of Lakewood personnel costs.

American Lake Park Improvement Plan – Total Budget \$78,750

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

Reallocated from Handwashing Stations at City Parks without Restrooms

Expenditure Status – Total LTD \$0

City Hall Space Reconfiguration Study – Total Budget \$105,000

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

The City is looking to reconfigure the City's operations in City Hall to just the 1st and 2nd floors in order to open up the 3rd floor for other uses. This recommended ARPA funding would be for the first phase, hiring a space expert to analyze how to organize the first two floors. Actual remodeling and relocation would be handled in future phases with as-yet unidentified funds. The proposed phase 1 plan does not include anticipating the creation of a vet center in City Hall; however, the idea is to consolidate space needed for City services (to one or two floors) to allow "other" types of businesses / agencies to use or lease space. Note - There is an additional \$30,000 budgeted for this study in the Property Management Fund, for a total of \$135,000 (\$130,000 Project Cost + \$5,000 Direct Admin Fee).

Expenditure Status – Total LTD \$98,005

- \$2,266 City of Lakewood personnel costs.
- \$95,738 Needs Assessment

Lakewood Police Department Retention Bonus – Total Budget \$669,375

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

Funds to create a one-time retention bonus funded with ARPA funds. The offer to existing officers would be a \$7,500 lump sum payment (current 85 officers equates to \$637,500) in exchange for a commitment to remain with the department for three years. That amount of time should allow LPD to hire enough people to get staffing back up to a level commensurate with the services we are expected to provide. The City is expecting a large number of police officer retirements to occur in the near future. When the Police Department was established in 2004, many of the officers who were hired from other agencies with approximately the same number of years' experience; early to mid-career. Since then, LPD is now expecting earlier than originally planned retirements, and others looking to leave the state altogether. New impacts from COVID-19, such as when we have to periodically quarantine an employee due to potential exposure to the disease (e.g., prisoner transport, family exposure) has exacerbated the need to find new officers quickly. LPD has been maintaining shift coverage with the use of overtime; however, that is not an optimal solution. Most members of the special operations unit have been reassigned to patrol and the remaining to conducting background checks on applicants. This has not been enough to maintain full staffing levels in patrol and LPD projects overtime will continue to rise. This not only has a budgetary impact, it also puts significant stress on officers, leading to burnout and exasperating the issue. In addition, LPD may need to pull officers from ancillary units like neighborhood policing and property crimes unit to help support basic staffing in patrol. This could require the termination of the Western State Hospital Community Partnership contract and the Behavioral Health Contact Team in order to reassign the affiliated neighborhood police officers (NPOs). LPD also continues to aggressively recruit both new police officers and laterals as quickly as the state civil service process allows. We recently implemented incentives to attract lateral applications; however, we also need to provide incentives to entice current officers from not leaving and/or retiring early.

Expenditure Status – Total LTD \$607,500

- For 81 police officers retention bonuses.

Emergency Food Network – Total Budget \$1,000,000

(Program Cost \$950,000 + 5% Direct Admin Cost \$50,000)

Funds to construct a second food storage warehouse at its Monte Vista location.

Expenditure Status – Total LTD \$0

Nourish Pierce County Food Bank – Total Budget \$2,000,000

(Program Cost \$1,900,000 + 5% Direct Admin Cost \$100,000)

Funds in support of Nourish Pierce County's purchase and renovation of a new building to relocate and expand food bank services in Lakewood. One to One match of up to \$750,000 in additional funds if Nourish Pierce County successfully raises over \$1,000,000.

Expenditure Status – Total LTD \$1,250,000

Tacoma Rescue Mission – Pierce County Village – Total Budget \$1,000,000

(Program Cost \$950,000 + 5% Direct Admin Cost \$50,000)

Support Pierce County Village, provided funding for Phase One secured, a project to place chronically homeless, including veterans, in permanent supportive housing. Pierce County Village will welcome, and plans to set aside, 25 micro-homes for veterans.

Expenditure Status – Total LTD \$0

LASA Gravelly Park Phase 3 - Total Budget \$1,000,000

(Program Cost \$950,000 + 5% Direct Admin Cost \$50,000)

Authorizing \$1,000,000 for the LASA Gravelly Lake Commons phase 3 affordable housing project, provided if the project is fully funded and the City Council approves disbursement of ARPA funds by Resolution.

Expenditure Status – Total LTD \$0

- Professional Services to Springbrook Connections

Springbrook Connections - Total Budget \$50,000

(Program Cost \$47,500 + 5% Direct Admin Cost \$2,500)

Fund cost of office space and operational support: rent and utilities; program supplies and staffing for ongoing community outreach and referral services; mailboxes for homeless individuals; and monthly meetings and annual programs managed and maintained by the Springbrook Connections organization. Programs include free community meals, ongoing access to free resources (clothes, baby supplies, food), summer youth programs, community garden and seasonal events.

Expenditure Status – Total LTD \$34,047

- Professional Services to Springbrook Connections

Energy Audit Improvements - Total Budget \$500,000

(Program Cost \$475,000 + 5% Direct Admin Cost \$25,000)

To replace the City Hall existing low efficiency boilers with high efficiency gas fired condensing boilers.

Expenditure Status – Total LTD \$0

Dolly Parton Imagination Library - Total Budget \$77,426

(Program Cost \$73,556 + 5% Direct Admin Cost \$3,870)

Partner with the Lakewood Rotary Club, Clover Park School District, Pierce County Libraries, and other community organizations to support the establishment of a Lakewood Dolly Parton Imagination Library (DPIL).

Expenditure Status – Total LTD \$0

Buffalo Museum – Labor Day Event - Total Budget \$2,500

(Program Cost \$2,381 + 5% Direct Admin Cost \$119)

To support the 2023 Labor Day Festival Monday, September 4. The “Honoring the Past, Embracing the Future” event will provide significant educational, historical and cultural resources and will honor our military labor force.

Expenditure Status – Total LTD \$2,500

Camp Murray Boat Launch Master Plan - Total Budget \$100,000

(Program Cost \$95,000 + 5% Direct Admin Cost \$5,000)

To create an American Lake Boat Launch Master Plan.

Expenditure Status – Total LTD \$0

Urban Forestry Program - Establishment & Administration - Total Budget \$340,000

(Program Cost \$324,000 + 5% Direct Admin Cost \$16,000)

Establish and administrate an Urban Forestry Program through 2023.

Expenditure Status – Total LTD \$0

Category 7 – Administrative Costs

Indirect Administration – Finance 1.0 FTE and ARPA Coordinator 1.0 FTE – Total Budget - \$688,312

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

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

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

Expenditure Status – Total LTD \$172,622

For personnel costs not associated specifically with a program, specifically ARPA Coordinator and ARPA Manager (Long Range/Strategic Planning Manager), and Finance support (Deputy City Manager & Assistant Finance Director).

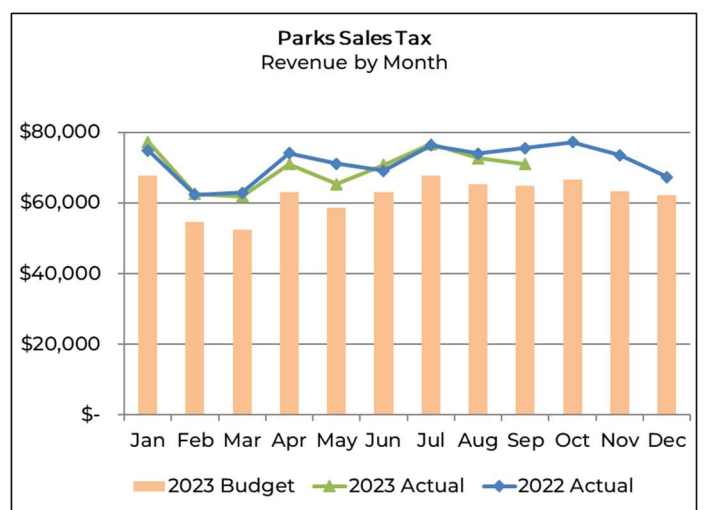
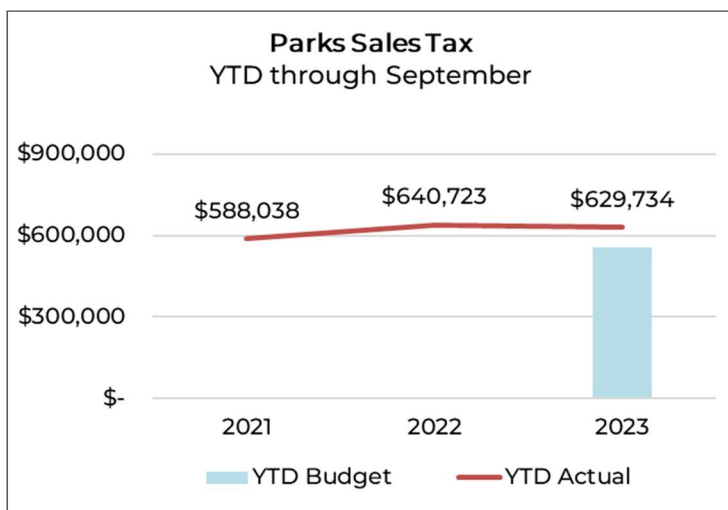
PARKS, RECREATION & COMMUNITY SERVICES

Parks Sales Tax

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

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

Parks Sales Tax Year-to-date through September								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 69,579	\$ 74,948	\$ 67,845	\$ 77,404	\$ 2,456	3.3%	\$ 9,559	14.1%
Feb	56,065	62,429	54,591	62,552	123	0.2%	7,961	14.6%
Mar	55,579	62,902	52,473	61,977	(925)	-1.5%	9,504	18.1%
Apr	71,262	74,138	63,071	71,078	(3,060)	-4.1%	8,007	12.7%
May	61,925	71,104	58,586	65,427	(5,677)	-8.0%	6,841	11.7%
Jun	68,116	69,193	63,191	70,851	1,658	2.4%	7,660	12.1%
Jul	71,499	76,412	67,802	76,662	250	0.3%	8,860	13.1%
Aug	68,146	74,057	65,227	72,700	(1,357)	-1.8%	7,473	11.5%
Sep	65,867	75,540	64,900	71,083	(4,457)	-5.9%	6,183	9.5%
Oct	68,303	77,265	66,706	-	-	-	-	-
Nov	65,083	73,550	63,382	-	-	-	-	-
Dec	68,037	67,419	62,225	-	-	-	-	-
Total YTD	\$ 588,038	\$ 640,723	\$ 557,687	\$ 629,734	\$ (10,989)	-1.7%	\$ 72,047	12.9%
Total Annual	\$ 789,461	\$ 858,957	\$ 750,000	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2018 - 2022):		7.2%						



Cost Recovery – Parks, Recreation & Community Services

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

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

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

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

Parks, Recreation & Community Services Year-to-Date through June							
Program	2018 Annual Actual	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Annual Actual	2023	
						Annual Budget	YTD Actual
Recreation:							
Revenues	\$ 259,786	\$ 273,458	\$ 152,314	\$ 221,709	\$ 317,354	\$ 412,233	\$ 269,120
Expenditures	\$ 405,448	\$ 467,173	\$ 297,314	\$ 359,860	\$ 506,322	\$ 540,102	\$ 447,427
General Fund Subsidy	\$ 145,662	\$ 193,715	\$ 145,000	\$ 138,151	\$ 188,968	\$ 127,869	\$ 178,307
Recovery Ratio	64%	59%	51%	62%	63%	76%	60%
Senior Services:							
Revenues	\$ 135,302	\$ 164,863	\$ 120,842	\$ 80,541	\$ 95,369	\$ 152,258	\$ 75,062
Expenditures	\$ 236,627	\$ 246,535	\$ 180,325	\$ 153,114	\$ 173,804	\$ 267,464	\$ 154,518
General Fund Subsidy	\$ 101,325	\$ 81,672	\$ 59,483	\$ 72,573	\$ 78,435	\$ 115,206	\$ 79,456
Recovery Ratio	57%	67%	67%	53%	55%	57%	49%
Parks Facilities:							
Revenues	\$ 207,559	\$ 216,183	\$ 211,344	\$ 249,287	\$ 279,965	\$ 247,007	\$ 235,453
Expenditures	\$ 500,484	\$ 544,466	\$ 424,886	\$ 499,351	\$ 599,361	\$ 597,629	\$ 545,044
General Fund Subsidy	\$ 292,925	\$ 328,283	\$ 213,542	\$ 250,064	\$ 319,396	\$ 350,622	\$ 309,591
Recovery Ratio	41%	40%	50%	50%	47%	41%	43%
Fort Steilacoom Park:							
Revenues	\$ 282,142	\$ 298,997	\$ 245,841	\$ 329,182	\$ 303,514	\$ 291,183	\$ 225,721
Expenditures	\$ 672,444	\$ 733,560	\$ 619,238	\$ 715,634	\$ 621,533	\$ 680,754	\$ 523,827
General Fund Subsidy	\$ 390,302	\$ 434,563	\$ 373,397	\$ 386,452	\$ 318,019	\$ 389,571	\$ 298,106
Recovery Ratio	42%	41%	40%	46%	49%	43%	43%
Subtotal Direct Cost:							
Revenues	\$ 884,789	\$ 953,501	\$ 730,341	\$ 880,719	\$ 996,202	\$ 1,102,681	\$ 805,356
Expenditures	\$ 1,815,003	\$ 1,991,734	\$ 1,521,763	\$ 1,727,959	\$ 1,901,020	\$ 2,085,949	\$ 1,670,816
General Fund Subsidy	\$ 930,214	\$ 1,038,233	\$ 791,422	\$ 847,240	\$ 904,818	\$ 983,268	\$ 865,460
Recovery Ratio	49%	48%	48%	51%	52%	53%	48%
Administration (Indirect Cost):							
Revenues	\$ 89,860	\$ 94,133	\$ 122,958	\$ 154,319	\$ 170,708	\$ 118,219	\$ 102,608
Expenditures	\$ 301,174	\$ 329,201	\$ 341,371	\$ 419,838	\$ 471,515	\$ 390,322	\$ 325,234
General Fund Subsidy	\$ 211,314	\$ 235,068	\$ 218,413	\$ 265,519	\$ 300,807	\$ 272,103	\$ 222,626
Recovery Ratio	30%	29%	36%	37%	36%	30%	32%
Total Direct & Indirect Cost:							
Revenues	\$ 974,649	\$ 1,047,634	\$ 853,299	\$ 1,035,038	\$ 1,166,910	\$ 1,220,900	\$ 907,964
Expenditures	\$ 2,116,177	\$ 2,320,935	\$ 1,863,134	\$ 2,147,797	\$ 2,372,535	\$ 2,476,271	\$ 1,996,050
General Fund Subsidy	\$ 1,141,528	\$ 1,273,301	\$ 1,009,835	\$ 1,112,759	\$ 1,205,625	\$ 1,255,371	\$ 1,088,086
Recovery Ratio	46%	45%	46%	48%	49%	49%	45%
5-Year Average General Fund Subsidy (2018 - 2022)							\$ 1,148,610
5-Year Average Recovery Ratio (2018 - 2022)							47%

Note:

- COVID-19 caused closure/event cancellation and participant capacity limitations in 2020 and 2021.
- Revenues includes Parks Sales Tax which is prorated based on share of total expenditures.
- Revenues for Administration (Indirect Cost) is the program's prorated share of Parks Sales Tax.
- Expenditures do not include Indirect overhead Cost allocation for finance, human resources, legal, legislative and executive functions.

Farmers Market

In 2020, State pandemic restrictions forced the City to move its traditional “Night Market” to Fort Steilacoom Park, which is more wide-open and suitable to social distancing guidelines. With this move, the event experienced increased vendor sales as local demand for fresh produce in a safe environment was stimulated during the lockdown. The 2023 season runs every Tuesday beginning June 6 through September 19, from 2:00pm -7:00pm. The market features food trucks and local wine and beer in addition to local produce and handcraft.

Farmers Market Activity				
Year-to-date through September				
Financial Information	2021	2022	2023	
	Annual Actual	Annual Actual	Budget	YTD Actual
Sources:				
Vendor Fees	\$ 23,176	\$ 24,717	\$ 22,000	\$ 30,776
Grants	20,000	-	-	911
Sponsorships & Donations	11,000	10,502	46,500	7,500
Lodging Tax	5,974	35,000	57,000	57,000
Total Sources	60,150	70,219	125,500	96,187
Uses:				
Temporary Personnel	-	-	19,580	10,095
Office & Operating Supplies	7,814	26,393	4,100	667
Professional Services	12,047	42,486	33,500	34,873
Advertising	8,117	495	15,400	2,305
Printing & Binding	118	421	-	209
Travel & Training	-	-	570	686
Memberships & Dues	-	300	350	214
Tourism & Promotion	3,477	-	57,000	57,000
Total Uses *	31,573	70,095	130,500	106,049
Sources Over/(Under) Uses **	\$ 28,577	\$ 124	\$ (5,000)	\$ (9,862)

* Uses does not include regular employees personnel costs.

** \$6,400 of the current overage is due to SNAP Gant billing timing.

Market Sales and Attendance								
Month	Market Sales				Estimated Attendance*			
	2020	2021	2022	2023	2020	2021	2022	2023
May	\$ 49,313	\$ 98,536	\$ -	\$ -	4,227	8,446	-	-
June	127,631	146,316	218,807	233,709	10,940	12,541	18,752	20,030
July	108,710	149,971	176,140	161,311	9,318	12,855	15,098	13,827
August	108,709	108,960	195,888	165,169	9,318	9,339	16,613	14,157
September	121,001	142,081	57,257	98,074	10,372	12,178	4,907	8,406
	\$ 515,364	\$ 645,864	\$ 648,092	\$ 658,263	44,174	55,360	55,370	56,420

* Estimated attendance assumes average sales of \$35 per person and each person is accompanied by two other people, for a total family or group of three.

Human Services Program

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

Agency	Program	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Allocation
	Total	\$ 353,356	\$ 329,605	\$ 354,224	\$ 369,337	\$ 435,000
Access to Health & Behavior Health		\$ 59,000	\$ 54,005	\$ 39,054	\$ 43,946	\$ 84,850
Community Healthcare	Primary Medical Care	20,000	15,000	14,000	14,000	15,000
Lindquist Dental Clinic for Children	Dental Care for Children	14,000	14,005	15,000	15,000	25,000
Pierce County Aids Foundation	Case Management	12,500	12,500	-	-	14,850
Pierce County Project Access	Donated Care Program	12,500	12,500	10,054	14,946	15,000
Your Money Matters	Youth Financial Literacy	-	-	-	-	15,000
Emotional Supports and Youth Programming		\$ 86,903	\$ 85,973	\$ 101,670	\$ 115,177	\$ 118,150
Asian Pacific Cultural Center	Promised Leaders of Tomorrow	-	-	20,000	20,000	20,250
Centerforce	Inclusion for Adult with Disabilities	10,000	10,000	-	-	-
Children's Therapy Center	Children with Special Needs	-	-	-	-	20,250
Communities In Schools	After School Program/Support	17,500	17,500	25,000	27,500	25,000
Lakewood Boys & Girls Club	After School Program	20,000	20,000	20,000	22,500	-
Pierce College / City of Lakewood (*)	Lakewood's Promise	21,403	25,664	17,964	19,089	32,650
Pierce County Aids Foundation	Oasis Youth Center	10,000	10,000	10,588	17,500	20,000
YMCA of Pierce & Kitsap Counties	Late Night Youth Programs	8,000	2,809	8,117	8,588	-
Housing Assistance and Homelessness Prevention		\$ 25,953	\$ 29,000	\$ 40,000	\$ 40,000	\$ 75,250
Catholic Community Services	Family Housing Network	11,953	15,000	14,000	14,000	-
Lakewood Area Shelter Association	Emergency Shelter	-	-	-	-	15,000
Lakewood Area Shelter Association	Client Services & Hygiene Center	-	-	-	-	20,250
Rebuilding Together South Sound	Community Revitalization	14,000	14,000	14,000	14,000	25,000
Tacoma Rescue Mission	Family Shelter & Emergency Svc	-	-	12,000	12,000	15,000
Crisis Stabilization and Advocacy		\$ 106,500	\$ 85,627	\$ 68,000	\$ 68,000	\$ 40,500
Greater Lakes Mental Health	Emergency Assistance	25,000	25,000	25,000	25,000	-
Lakewood Area Shelter Association (LASA)	Client Services Center	18,750	3,555	-	-	-
Rebuilding Hope Sexual Assault Center	Therapy & Advocacy Programs	14,000	14,000	12,500	12,500	20,250
Springbrook Connections	Direct Services & Resouce	-	-	12,500	12,500	-
Tacoma Community House	Victims of Crime Advocacy Program	18,750	13,072	-	-	-
YWCA Pierce County	Domestic Violence Services	30,000	30,000	18,000	18,000	20,250
Access to Food		\$ 75,000	\$ 75,000	\$ 105,500	\$ 102,214	\$ 116,250
Emergency Food Network	Food Distribution	25,000	25,000	25,000	25,000	20,250
Emergency Food Network (Co-op)	Food Purchasing Program	-	-	-	-	20,250
Making a Difference Foundation	Food Delivery	-	-	15,500	15,500	20,250
Multicultural Child and Family Hope	Food Distribution	-	-	-	-	20,250
Nourish Pierce Co (Fish Food Banks)	Nutritious Food for Families	20,000	20,000	25,000	25,000	20,250
St. Leo Food Connection	Feeding the Hungry/Mobile	30,000	30,000	25,000	25,000	15,000
Tillicum Community Center	Emergency Services - Food	-	-	15,000	11,714	-

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

Fund 502 Property Management

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

Property Management Operating Expenditures				
Year-to-date through September				
	2021	2022	2023	
	Annual Actual	Annual Actual	Annual Budget	YTD Actual
Sources:				
M&O Revenue	\$ 769,605	\$ 760,062	\$ 812,134	\$ 519,231
Interest Earnings/Misc	549	9,253	-	21,992
Replacement Reserves Collections	-	100,000	100,000	75,000
1-Time M&O/Capital Contributions/Transfer	26,782	26,930	673,739	57,879
Total Sources	\$ 796,936	\$ 896,245	\$ 1,585,873	\$ 674,103
Operating Exp:				
City Hall Facility	\$ 415,462	\$ 399,345	\$ 419,436	\$ 318,374
Personnel	118,484	141,653	163,936	83,211
Supplies	27,064	23,691	35,810	24,254
Services	159,622	116,955	80,400	111,732
Utilities	110,292	117,046	139,290	99,178
Police Station	\$ 294,847	\$ 318,335	\$ 321,799	\$ 197,370
Personnel	56,654	73,680	90,729	29,641
Supplies	24,205	26,865	25,700	6,149
Services	97,543	102,037	84,390	70,678
Utilities	116,446	115,753	120,980	90,901
Sounder Station *	\$ 59,844	\$ 51,635	\$ 70,899	\$ 25,480
Personnel	11,769	12,293	13,749	3,587
Supplies	2,263	3,712	5,000	2,413
Services	42,276	32,132	46,150	16,695
Utilities	3,536	3,498	6,000	2,785
Subtotal - Operating Exp	\$ 770,154	\$ 769,314	\$ 812,134	\$ 541,223
Capital & Other 1-Time:				
City Hall 3rd Floor ADA Improvements	-	-	16,000	16,775
City Hall Beam Maintenance	-	-	75,000	5,357
City Hall Boiler & Chiller/Fan Replacement	-	-	230,000	-
City Hall Energy Audit	-	-	421,566	-
City Hall Hands Free Upgrade	-	15,010	-	-
City Hall Parking Lot Improvements	-	145	14,855	773
City Hall Plaza Improvements	-	-	50,000	-
City Hall Space Evaluation	-	-	30,000	-
City Hall Stairwell Card Reader	-	-	14,000	-
Police Firearms Range Equipment	9,822	-	35,178	-
Police Fuel System Modernization	-	-	30,000	-
Police Generator Controls	-	-	75,000	-
Police HVAC Controller Upgrade	-	2,750	15,000	10,844
Police Parking Lot Gate Repair & Replace	-	-	40,000	-
Police Station Impound Yard Security Fence	-	-	50,000	-
Police Station Parking Lot Improvements	-	18,707	1,293	-
PRCS Caretaker House Repairs	11,858	5,243	32,899	7,479
PRCS Front Street O&M Shop Security System Repairs	-	3,927	26,073	25,994
PRCS Front Street O&M New Fuel Tank and Paving of Washdown Station	-	-	170,000	-
Sound Transit Elevator Repair	14,924	-	17,500	-
Subtotal 1-Time/Capital	\$ 36,604	\$ 45,783	\$ 1,344,364	\$ 67,221
Total Uses	\$ 806,758	\$ 815,097	\$ 2,156,498	\$ 608,445
Sources Over/(Under) Uses	\$ (9,822)	\$ 81,148	\$ (570,625)	\$ 65,658
Beginning Balance	\$ 584,300	\$ 574,478	\$ 655,625	\$ 655,625
Ending Balance	\$ 574,478	\$ 655,625	\$ 85,000	\$ 721,283

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

Fund 301 – Parks CIP

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

Fund 301 Parks CIP - As of Sept 30, 2023		2023 Budget	2023 Actual
Revenues:			
Grants		\$ 9,546,580	\$ 1,915,192
MVET		-	3,559
Interest/Other		175,000	141,207
Transfer In - Fund 001 General		2,620,877	2,620,877
Transfer In - Fund 303 REET		614,124	614,124
Transfer In - Fund 401 SWM		206,277	-
Total Revenues		\$ 13,162,858	\$ 5,294,959
Expenditures:			
301.0003	Harry Todd Playground Replacement	197,801	-
301.0005	Chambers Creek Trail Planning	660,860	-
301.0006	Gateways	81,170	-
301.0014	Ft Steilacoom Park/South Angle Lane Parking & Elwood Fencing	46,657	-
301.0016	Park Equipment Replacement	62,863	4,518
301.0017	Park Playground Resurfacing	25,294	8,838
301.0018	Project Support	175,000	126,949
301.0019	Edgewater Dock	279,068	47,547
301.0020	Wards Lake Improvements	3,095,860	246,752
301.0022	Street Banners & Brackets Phase II	7,858	-
301.0027	American Lake Improvement (ADA, Playground)	3,924,852	450,798
301.0028	Oakbrook Park Improvements	150,000	-
301.0031	Fort Steilacoom Park Turf Infields	5,883,203	819,714
301.0032	Springbrook Park Expansion V	1,409,945	1,615,337
301.0034	Park Sign Replacement	329,104	-
301.0037	Seeley Lake Improvement Project	81,399	-
301.0038	Property Acquisition & Demolition (Near Washington Park)	165,000	-
301.0041	Parks Sign Design	59,346	-
301.0042	Downtown Park	100,000	-
301.0045	Colonial Plaza Up Lighting & Garry Oaks	27,458	-
301.0048	Nisqually Partnership Project	100,000	-
301.0049	Harry Todd Pickleball Courts	150,000	-
301.0050	Ft Steilacoom Park Pavilion Acoustics	50,000	-
301.0053	Ft Steilacoom Park ADA Overflow Parking	25,000	-
Total Expenditures		\$ 17,087,738	\$ 3,320,454
Beginning Fund Balance		\$ 3,947,368	\$ 3,947,368
Ending Fund Balance		\$ 22,488	\$ 5,921,874

Fund 303 Real Estate Excise Tax

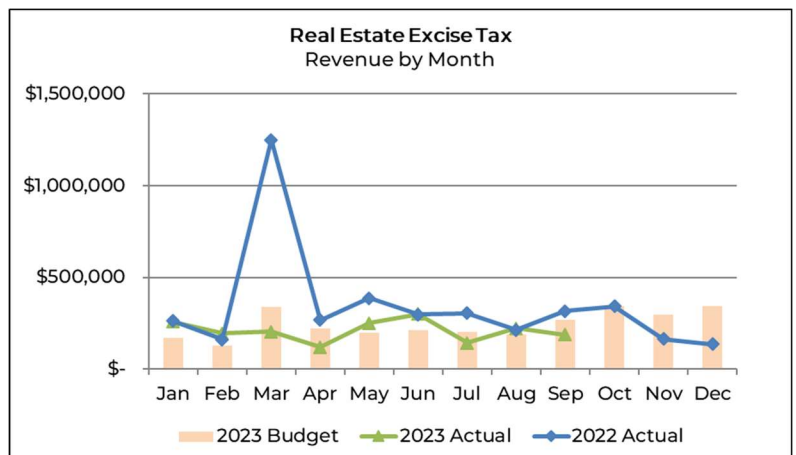
Prior to January 1, 2020, the State of Washington levied a flat 1.28% real estate excise tax (REET) upon all sales of real estate under chapter 82.45 RCW. Beginning January 1, 2020, the state implemented a graduated tax scale based on the selling price ranging from 1.1% for the portion of sale that is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

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

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

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

Real Estate Excise Tax Year-to-date through September								
Month	2021	2022	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 219,089	\$ 262,570	168,358	\$ 258,227	\$ (4,343)	-1.7%	\$ 89,869	53.4%
Feb	176,802	162,001	128,240	194,297	32,296	19.9%	66,057	51.5%
Mar	231,280	1,250,177	340,488	205,420	(1,044,757)	-83.6%	(135,068)	-39.7%
Apr	314,889	266,777	219,850	120,296	(146,481)	-54.9%	(99,554)	-45.3%
May	286,068	387,669	199,984	251,166	(136,503)	-35.2%	51,182	25.6%
Jun	364,377	298,316	213,868	299,478	1,162	0.4%	85,609	40.0%
Jul	265,602	305,538	203,257	144,668	(160,870)	-52.7%	(58,589)	-28.8%
Aug	315,485	213,248	187,875	222,602	9,354	4.4%	34,727	18.5%
Sep	698,559	316,744	268,588	186,928	(129,816)	-41.0%	(81,660)	-30.4%
Oct	828,032	343,304	343,830	-	-	-	-	-
Nov	524,688	165,231	299,034	-	-	-	-	-
Dec	332,161	135,897	344,128	-	-	-	-	-
Total YTD	\$ 2,872,151	\$3,463,040	\$ 1,930,507	\$ 1,883,081	\$ (1,579,959)	-45.6%	\$ (47,426)	-2.5%
Total Annual	\$ 4,557,032	\$ 4,107,472	\$ 2,917,500	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2018 - 2022):			10.5%					



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

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

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

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

Month	Transaction Type			# of Parcels	Major Transactions - 2023		
	Exempt	Taxable	Total		Description	Sales Price	Net Tax
Jan	27	49	76	85	Single Family Residence 7123 Interlaaken Drive SW Lost Lake Forest Apts 7907 Washington Blvd SW Single Family Residence 11419 Gravelly Lake Dr SW Single Family Residence 7119 Interlaaken Dr SW Noursish Land & Improvements 8916 Lakewood Dr SW Pineridge Apts 5612 Boston Ave SW Evergreen Court Apts 12805 47th Ave SW Garden Park 12850 Lincoln Ave SW Colonial Court 9120 Lawndale Ave SW	\$1,216,500 \$1,536,000 \$1,740,750 \$2,700,000 \$3,700,000 \$4,200,000 \$6,210,000 \$7,000,000 \$7,160,000	\$6,022 \$7,603 \$8,617 \$13,365 \$18,315 \$20,790 \$30,740 \$34,650 \$35,442
Feb	29	54	83	89	Village Studio Apts 4402 110th St SW Synergy Petroleum Enterprises 8533 S Tacoma Way Duplex 37 Country Club Dr SW Unit B BCI IV Lakewood Logistics Center I LLC BCI Lakewood Logistics Center V LLC BCI Lakewood Logistics Center IV LLC IPT Lakewood Logistics Center II LLC	\$1,000,000 \$1,100,000 \$1,295,000 \$2,858,879 \$1,781,543 \$509,764 \$6,022,566	\$4,950 \$5,445 \$6,410 \$14,151 \$8,819 \$2,523 \$29,812
Mar	52	88	140	146	Single Family Residence 7602 Langlow St SW Single Family Residence 12108 Gravelly Lake Drive SW	\$1,100,000 \$1,535,000	\$5,445 \$7,598
Apr	35	51	86	90	Single Family Residence 9123 80th St SW Pennymanor Apts 4001 112th St SW	\$1,000,000 \$1,824,000	\$4,950 \$9,029
May	42	92	134	137	Single Family Residence 11450 Gravelly Lake Drive SW Single Family Residence 9118 Eagle Point Loop Rd SW Single Family Residence 16 Forest Glen Lane SW General Retail 11111 Bridgeport Way SW Single Family Residence 7914 Nixon Ave SW Single Family Residence 9924 Clara Blvd SW Single Family Residence 109 Country Club Circle SW	\$1,012,500 \$1,075,000 \$1,125,000 \$1,220,000 \$1,275,000 \$1,760,000 \$2,000,000	\$5,012 \$5,321 \$5,569 \$6,039 \$6,311 \$8,712 \$9,900
Jun	56	80	136	139	Single Family Residence 12711 Gravelly Lake Drive SW Palace Casino 8108 to 8200 Tacoma Mall Blvd S	\$1,400,000 \$27,046,714	\$6,930 \$133,881
Jul	24	58	82	82	Single Family Residence 12519 Ave Dubois SW Single Family Residence 11420 Gravelly Lake Drive SW	\$1,100,000 \$1,650,000	\$5,445 \$8,168
Aug	43	79	122	126	Single Family Residence 11515 Gravelly Lake Drive SW Single Family Residence 10807 Evergreen Terrace SW Single Family Residence 12785 Gravelly Lake Drive SW Commercial Vacant Land 4805 123rd St SW	\$1,300,000 \$1,430,000 \$2,165,000 \$5,736,925	\$6,435 \$7,079 \$10,717 \$28,398
Sep	41	81	122	137	Used Car Lot 11205 Pacific Hwy SW Sherwin Williams 5211 100th St SW Sherwin Williams 5211 100th St SW Sizzler Restaurant 10204 South Tacoma Way ARCO 10006 South Tacoma Way	\$1,100,000 \$1,525,000 \$1,525,000 \$2,225,000 \$3,400,000	\$5,445 \$7,549 \$7,549 \$11,014 \$16,830
Total YTD Sep	349	632	981	1,031		\$116,561,141	\$576,977

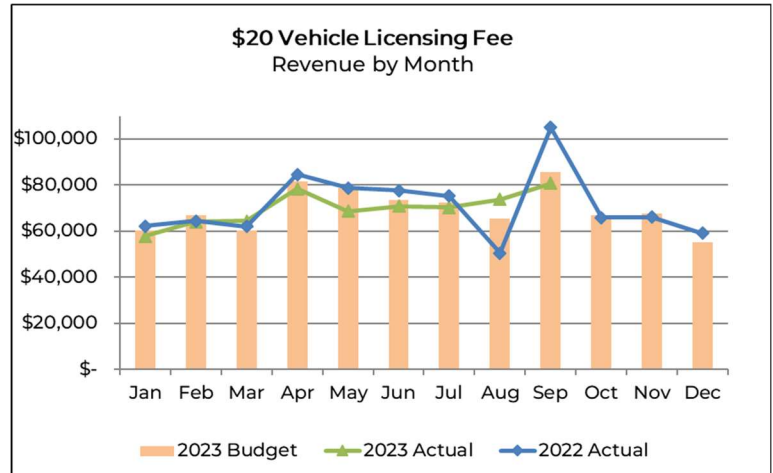
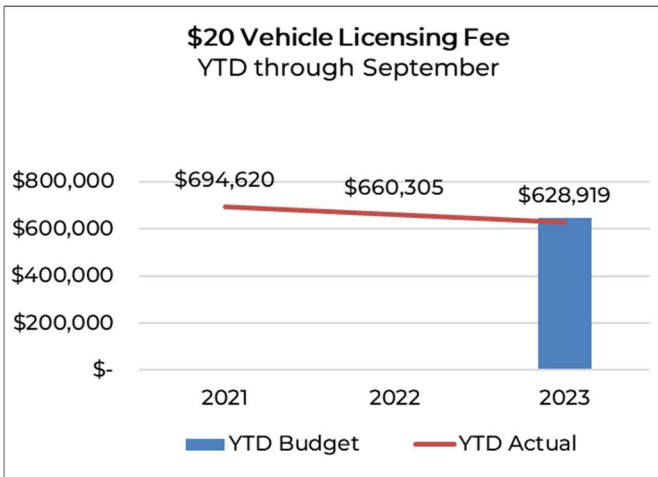
Month	Transaction Type			# of Parcels	Major Transactions - 2022		
	Exempt	Taxable	Total		Description	Sales Price	Net Tax
Jan	55	84	139	148	General Merchandise Retail Trade 11626 TO 11634 Pacific Hwy S Midas Muffler Shop 9140 Gravelly Lake Drive Single Family Residence 7711 Bernese Road SW Lou's Automotive 8920 Gravelly Lake Dr SW Flett Creek Plaza Condo 7602 Bridgeport Way W Unit 1A Commercial Professional Services 4928 109th St SW Duplex Condo 22 Country Club Drive SW Unit E Single Family Residence 10213 Green Lane SW Multi Family Complex 12413 Bridgeport Way SW Tactical Tailor 2916 107th St S	\$1,000,000 \$1,075,000 \$1,250,000 \$1,350,000 \$1,400,000 \$1,400,000 \$1,516,000 \$1,700,000 \$1,897,500 \$7,360,000	\$4,950 \$5,321 \$6,188 \$6,683 \$6,930 \$6,930 \$7,504 \$8,415 \$9,393 \$36,432
Feb	43	70	113	119	Single Family Residence 11621 Gravelly Lake Drive SW	\$2,250,000	\$11,138
Mar	58	92	150	161	Single Family Residence 12418 Harwood Cove Lane SW Land & Improvements Perkins II Building XXX 36th Ave Ct SW Vacant Land Use Sec Schools 7802 150th St SW Vacant Undeveloped Commercial Land 15102 WOODBROOK DR S General Warehousing Storage 7530 150TH ST SW General Warehousing Storage 14802 Spring Street	\$1,010,000 \$3,200,000 \$9,700,000 \$33,900,000 \$54,400,000 \$114,600,000	\$5,000 \$15,840 \$45,977 \$160,681 \$257,848 \$543,188
Apr	66	95	161	178	Vacant Industrial Land xxx Sales Road S Single Family Residence 10837 Evergreen Terrace SW Single Family Condo 7201 Holly Hedge Lane SW Single Family Residence 11615 Gravelly Lake Drive SW Brentwood Apts 3102 92nd St S	\$1,247,500 \$1,375,000 \$1,570,000 \$1,700,000 \$2,362,000	\$6,175 \$6,806 \$7,772 \$8,415 \$11,692
May	48	96	144	158	Single Family Residence 6520 Flanagan Road West Single Family Residence 9830 Dekoven Drive SW Centerforce 5204 Solberg Drive SW Bell Garden Apts 8810 John Dower Road SW Cottage Lane Apts 4711 115th St Ct SW Retail Center (Former Costco) 11013 Pacific Highway SW	\$1,050,000 \$1,700,000 \$2,615,000 \$3,846,400 \$7,188,000 \$17,720,000	\$5,198 \$8,415 \$12,944 \$19,040 \$35,581 \$87,714
Jun	31	109	140	147	Professional Services Building 5202 100th St SW Single Family Residence 11320 Military Road SW Single Family Residence 11013 Lagoon Lane SW Single Family Residence 11923 Gravelly Lake Drive SW Commercial General Merchandise Retail 14902 Union Ave SW	\$1,150,000 \$1,560,000 \$1,950,000 \$2,100,000 \$3,850,000	\$5,693 \$7,722 \$9,653 \$10,395 \$19,058
Jul	45	92	137	146	AAMCO Auto Repair 12006 Pacific Hwy So General Warehousing Storage 8129 Durango St SW Johnson Stoner Counters 1201 Pacific Ave Ste 1400 Single Family Residence 11821 Gravelly Lake Dr SW Mai Tai Apts 11320 Bridgeport Way SW Lockburn Villa 8814 Lochburn Lane SW Clover Meadows Apts 12517 47th Ave SW Greer Industrial Park Buildings ABC 11302 Steel St So	\$1,300,000 \$1,318,340 \$1,442,770 \$1,494,000 \$1,499,100 \$2,593,000 \$4,346,100 \$5,650,000	\$6,435 \$6,526 \$7,142 \$7,395 \$7,421 \$12,835 \$21,513 \$27,968
Aug	37	87	124	128	Single Family Residence 11617 Gravelly Lake Drive SW Single Family Residence 12222 Gravelly Lake Drive SW Single Family Residence 11521 Gravelly Lake Drive SW Single Family Residence 12718 Gravelly Lake Drive SW	\$1,025,000 \$1,299,999 \$1,511,250 \$3,500,000	\$5,074 \$6,435 \$7,481 \$17,325
Sep	50	81	131	135	Single Family Residence 9714 Veterans Drive Single Family Residence 53 Country Club Rd SW Triplex 14814 to 14818 Woodlawn St SW Single Family Resince 10931 Greendale Dr SW Multi-Family 14405 to 14417 Union Ave SW Single Family Residence 8017 Thorne Lane SW Macau Casino 9811 South Tacoma Way	\$1,200,000 \$1,275,000 \$1,350,000 \$1,849,990 \$2,497,900 \$3,320,000 \$22,122,231	\$5,940 \$6,311 \$6,683 \$9,157 \$12,365 \$16,434 \$109,505
Oct	45	64	109	125	Commercial Vacant Land 10202 Gravelly Lake Drive Single Family Residence 12617 Gravelly Lake Drive Single Family Residence 77 Country Club Circle SW Single Family Residence 96 Country Club Circle SW Commercial Vacant Land 3418 to 3422 84th St South Lakewood Business Park 10029 South Tacoma Way	\$1,187,500 \$1,215,000 \$1,400,000 \$2,400,000 \$4,100,000 \$32,895,000	\$5,878 \$6,014 \$6,930 \$11,880 \$20,295 \$162,830
Nov	32	72	104	108	Single Family Residence 7205 Interlaaken Drive SW Single Family Residence 11407 Gravelly Lake Drive SW	\$1,250,000 \$3,850,000	\$6,188 \$19,058
Dec	41	53	94	97	Oak Terrace Apts 5123 Seattle Ave SW Emerald Village Apts 5610 Boston Ave SW Carrig & Dancer Insulation 2520 112th St S	\$1,500,000 \$2,500,000 \$3,380,000	\$7,425 \$12,375 \$16,731
Total YTD Sep	433	806	1,239	1,320		\$352,587,080	\$1,700,631
Total Annual	551	995	1,546	1,650		\$408,264,580	\$1,976,236

Month	Transaction Type			# of Parcels	Major Transactions - 2021		
	Exempt	Taxable	Total		Description	Sales Price	Net Tax
Jan	54	81	135	143	Single Family Residence 128 Country Club Circle SW Condo 13140 Country Club Drive SW Unit 403 Vacant Commercial Land & Improvements 7907 WA Blvd SW Bridgeport Plaza 11001 to 10017 Bridgeport Way Americas Best Value Inn 4215 Sharondale St Industrial Land & Land Improvements 10720 26th Ave S	\$1,120,000 \$1,425,000 \$1,500,000 \$2,500,000 \$4,200,000 \$5,553,000	\$5,544 \$7,054 \$7,425 \$12,375 \$20,790 \$27,487
Feb	65	98	163	171	Woodbrook Food Center 14421 Woodbrook SW Dirk's Truck Repair 2421 110th St S Single Family Residence 8921 North Thorne Lane SW New Apartment Complex 14607 - 14619 Murray Rd SW NewDuplexes 8113 to 8133 John Dower Road SW Vacant Industrial Land 7402 150th St SW	\$1,030,000 \$1,200,000 \$1,500,000 \$1,750,000 \$1,760,500 \$3,390,017	\$5,099 \$5,940 \$7,425 \$8,663 \$8,714 \$16,781
Mar	56	99	155	158	Apartments 14405 to 14417 Union Ave SW Single Family Residence 12785 Gravelly Lake Drive SW Single Family Residence 7235 Interlaaken Drive SW Herfy's Texaco Minimart & Laundry 12706 Bridgeport Way SW	\$1,521,440 \$1,680,000 \$1,999,000 \$2,840,000	\$7,531 \$8,316 \$9,895 \$14,058
Apr	56	121	177	189	Single Family Residence 6803 75th St W Darrelyn Apartments 3409 88th St S Single Family Residence 7817 Walnut St SW Single Family Residence 12230 Gravelly Lake Dr SW The Fairy Store Cinema Plaza Pad "D" 2202 84th St S Flett Creek Plaza Condo 7602 Bridgeport Way W Unit 1A Foothills Family Property 3612 100th St SW Single Family Residence 8019 N Thorne Ln SW Days Inn 9325 S Tacoma Way	\$1,010,000 \$1,050,000 \$1,150,000 \$1,200,000 \$1,350,000 \$1,658,800 \$1,700,000 \$2,229,000 \$5,770,000	\$5,000 \$5,198 \$5,693 \$5,940 \$6,683 \$8,211 \$8,415 \$11,034 \$28,562
May	74	116	190	202	Kentucky Fried Chcken 15116 Union Ave South Single Family Residence 13006 Avenue DuBois SW Single Family Residence 108 County Club Cir SW Single Family Residence 8201 North Thorne Lane SW Monta Vista Court Apts 3407 to 3411 92nd St S	\$1,500,000 \$1,850,000 \$2,000,000 \$2,650,000 \$2,750,000	\$7,425 \$9,158 \$9,900 \$13,118 \$13,613
Jun	50	120	170	181	Single Family Residence 31 Country Club Drive SW Single Family Residence 10501 Brook Lane SW Single Family Residence 7420 North St SW Westland Apts 6124 88th St SW Single Family Residence 12629 Gravelly Lake Drive SW Single Family Residence 10311 Interlaaken Drive SW Condo 13140 Country Club Drive SW Unit 304 Heritage Bank 8801 South Tacoma Way Maple Creek Retirement Home 10420 Gravelly Lake Drive Single Family Residence 11407 Gravelly Lake Drive Oak Terrace Apts 42 Thunderbird Parkway SW	\$1,130,000 \$1,149,000 \$1,164,795 \$1,305,000 \$1,350,000 \$1,370,000 \$1,450,000 \$1,490,000 \$3,181,260 \$3,550,000 \$10,500,000	\$5,594 \$5,688 \$5,766 \$6,460 \$6,683 \$6,782 \$7,178 \$7,376 \$15,747 \$17,573 \$51,975

Month	Transaction Type			# of Parcels	Major Transactions - 2021 (continued)		
	Exempt	Taxable	Total		Description	Sales Price	Net Tax
Jul	71	118	189	201	Commercial Retail 12314 Pacific Highway SW Single Family Residence 14 Beach Lane SW Retail, Residential & Storage Space 5503 - 5495 Steilacoom Blvd Single Family Residence 85 Country Club Circ SW Gas Station Mini Mart 3701 Steilacoom Blvd SW Ponders Collision Center 12424 Pacific Highway SW	\$1,000,000 \$1,338,000 \$1,500,000 \$1,699,500 \$1,900,000 \$3,911,169	\$4,950 \$6,623 \$7,425 \$8,413 \$9,405 \$19,360
Aug	42	112	154	161	Single Family Residence 6708 70th St SW Commercial Vacant Land 6145 Steilacoom Blvd SW Single Family Residence 8719 North Thorne Ln SW Black Angus Restaurant 9905 Bridgeport Way SW Other Residential 8902 Frances Folsom St SW Commercial Vacant Land Panattoni XXX 47th Ave SW Commercial Retail 9522 to 9537 Gravelly Lake Dr SW	\$1,000,000 \$1,075,000 \$1,362,000 \$1,450,000 \$1,600,000 \$4,500,000 \$10,375,000	\$4,950 \$5,321 \$6,742 \$7,178 \$7,920 \$22,275 \$51,356
Sep	43	126	169	177	Duplex 11013 to 11013 B Lagoon Lane SW Melody Apts 4914 115th St Ct SW Villa Lane Village 10102 Bridgeport Way SW Custer Square Commercial Retail 7402 to 7406 Custer Rd W Evergreen Ridge Apts 12615 to 12623 Lincoln Ave SW Woodspring Suites Hotel 11329 Pacific Hwy SW Citizen and Oak Apts 5406 82nd St SW	\$1,025,000 \$1,577,662 \$2,430,000 \$2,900,000 \$2,916,225 \$19,042,000 \$59,785,000	\$5,074 \$7,809 \$12,029 \$14,355 \$14,435 \$94,258 \$295,936
Oct	59	109	168	175	Single Family Residence 11440 Gravelly Lake Dr SW Vacant Commercial Land Star Lite 8327 South Tacoma Way Used Car Lot 8121 South Tacoma Way European Square 6108 Mt Tacoma Dr SW Lakewood Professional Center 7502 Lakewood Dr West Clover Creek Apts 12502 Addison St SW Steilacoom Blvd Plaza 8520 Steilacoom Blvd SW Lakewood You Store It 12611 Pacific Highway SW Curbsmart Storage 12117 Pacific Highway SW Wellstone Bridgeport Apts 12535 Bridgeport Way SW	\$1,400,000 \$1,400,000 \$1,700,000 \$2,120,000 \$2,415,000 \$2,700,000 \$7,500,000 \$10,950,000 \$14,500,000 \$71,821,212	\$6,930 \$6,930 \$8,415 \$10,494 \$11,954 \$13,365 \$37,125 \$54,203 \$71,775 \$355,515
Nov	59	109	168	176	Single Family Residence 11409 Gravelly Lake Drive SW Single Family Residence 3411 South 90th St Retail Trade 9315 Gravelly Lake Dr SW Jack In the Box 8814 South Tacoma Way Single Family Residence 9908 Meadow Road SW Single Family Residence 13006 Avenue Dubois SW Chandelle Apts 3408 to 3412 South 90th St Somerset Gardens Apts 5110 Chicago Ave SW Grand Central Casino 10115 to 10117 South Tacoma Way The James Apts 4828 123rd St SW	\$1,325,000 \$1,450,000 \$1,500,000 \$1,540,000 \$1,695,000 \$2,115,500 \$4,984,000 \$5,487,400 \$8,250,000 \$32,550,000	\$6,559 \$7,178 \$7,425 \$7,623 \$8,390 \$10,472 \$24,671 \$27,163 \$40,838 \$161,123
Dec	60	105	165	181	Single Family Residence 11406 Gravelly Lake Drive SW Single Family Residence 8815 Lake Steilacoom Point Rd SW Commercial Vacant Land 3515 82nd Street South Vacant Undeveloped Land XXX Country Club Lane SW Lakewood Village/Towne Center Apts 10240 BPW SW Ste 106	\$1,085,000 \$1,200,000 \$2,000,000 \$3,000,000 \$9,266,750	\$5,371 \$5,940 \$9,900 \$14,850 \$45,870
Total YTD Sep	511	991	1,502	1,583		\$212,863,368	\$1,053,674
Total Annual	689	1,314	2,003	2,115		\$406,818,230	\$2,013,750

Fund 103 Transportation Benefit District

\$20 Vehicle Licensing Fee								
<i>Year-to-date through September</i>								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 70,902	\$ 62,251	\$ 60,452	57,880	\$ (4,371)	-7.0%	\$ (2,572)	-4.3%
Feb	70,983	64,449	67,073	64,093	(356)	-0.6%	(2,980)	-4.4%
Mar	64,192	62,073	60,388	64,370	2,297	3.7%	3,982	6.6%
Apr	88,760	84,665	81,627	78,369	(6,296)	-7.4%	(3,258)	-4.0%
May	86,863	78,675	78,622	68,587	(10,088)	-12.8%	(10,035)	-12.8%
Jun	73,042	77,557	73,649	70,839	(6,718)	-8.7%	(2,810)	-3.8%
Jul	78,742	75,285	72,399	70,270	(5,015)	-6.7%	(2,129)	-2.9%
Aug	79,022	50,406	65,557	73,686	23,280	46.2%	8,129	12.4%
Sep	82,114	104,944	85,637	80,825	(24,119)	-23.0%	(4,812)	-5.6%
Oct	68,261	65,962	67,049	-	-	-	-	-
Nov	68,100	66,112	67,564	-	-	-	-	-
Dec	61,816	59,022	54,983	-	-	-	-	-
Total YTD	\$ 694,620	\$ 660,305	\$ 645,404	\$ 628,919	\$ (31,387)	-4.8%	\$ (16,485)	-2.6%
Annual Total	\$ 892,797	\$ 851,401	\$ 835,000	n/a	n/a	n/a	n/a	n/a
5-Year Ave Chg (2018 - 2022):		0.4%						



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

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

The fees are effective for tabs due beginning April 1, 2015. The Washington State Department of Licensing (DOL) collects the fees and distributes the net proceeds to the City on a monthly basis. DOL automatically deducts one percent (1%) of the \$20 fee at the time of collection for administration and collections expenses incurred. The 1% administration fee is the maximum amount permitted by RCW 82.80.140.

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

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

On December 20, 2021, the Lakewood TBD adopted Ordinance # 767, authorizing seven additional eligible projects and identified completed TBD projects as follows:

Completed Projects

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

Current Eligible Projects

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

Vehicles Subject to the Vehicle Licensing Fee

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

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

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

Vehicles Exempt from the Vehicle Licensing Fee

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

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

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

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

Fund 302 – Transportation CIP

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

Fund 302 Transportation CIP - As of Sept 30, 2023		2023 Budget	2023 Actual
Revenues:			
Motor Vehicle Excise Tax		\$ 331,860	\$ 242,157
Increased Motor Vehicle Excise Tax		72,732	54,365
Multi-Modal Distribution		82,940	62,131
Grants		11,215,140	2,093,344
Contributions From Utilities/Developers/Partners		1,126,257	1,125,134
Proceeds from Sale of Asset/Street Vacation		-	340,000
Pavement Degradation		-	43,682
Traffic Mitigation		-	10,807
Interest/Other		329,500	432,780
GO Bond Proceeds		1,513,000	-
Transfer In - Fund 001 General		590,703	590,703
Transfer In - Fund 103 TBD		624,000	444,000
Transfer In - Fund 303 REET		3,509,007	2,399,739
Transfer In - Fund 401 SWM		1,910,955	636,494
Total Revenues		\$ 21,306,094	\$ 8,475,336
Expenditures:			
302.0000 Unallocated		103,505	2,205
302.0001 Personnel, Engineering & Professional Svcs		761,824	463,504
302.0002 New LED Streetlights		465,529	31,743
302.0003 Neighborhood Traffic Safety		59,990	6,606
302.0004 Minor Capital		372,849	364,661
302.0005 Chip Seal Program		558,764	478,107
302.0024 Steilacoom Blvd - Farwest to Phillips		718,037	193,654
302.0074 Streets: S Tacoma Way - 88th to 80th St		4,496,506	9,029
302.0083 Streets: Oakbrook: Onyx Dr SW – Garnet to Phillips Rd		3,742,550	128,601
302.0096 Streets: Union Avenue – West Thorne Lane to Spruce Street		1,065,000	44,863
302.0098 Pedestrian Crossing Signal: 84th St at Pine St S Intersection		1,050,716	42,885
302.0113 Military Road SW - Edgewood to 112th		48,600	1,194
302.0114 112th Sidewalks: Gravelly Lk Dr SW to Bridgeport Way SW		778,447	685,550
302.0116 Street & Sidewalks: Custer Rd. SW: BPW - Lakewood Dr. SW (East City Limits/74th St.)		65,000	-
302.0118 Street & Sidewalks: Lakewood Drive - Custer/74th to N. City Limits		-	4,474
302.0131 Overlay & Sidewalk Fill-In: Custer Rd - John Dower to 500' West of BW		1,573,303	128
302.0133 Street & Sidewalks: Steilacoom Blvd (Farwest to Weller) ROW Acquisition		1,100,000	-
302.0135 Building, Street & Park Improvements		6,249,607	4,642,909
302.0136 Street & Sidewalks: 100th St.: 59th Ave. to S. Tacoma Way		583,381	1,862
302.0137 Streets: Steilacoom Blvd/88th (Weller to Custer Rd.)		2,131,875	1,051,866
302.0142 Streets: Ardmore Dr SW - Custer Rd SW to Whitman Ave SW		3,240,881	306,564
302.0144 146th St - Woodbrook to Murray		118,620	-
302.0151 S Tacoma Way between 96th St S & Steilacoom Blvd		868,000	7,497
302.0156 Elwood Dr. SW and Angle Lane SW Pedestrian Improvements		2,364,739	1,992,115
302.0159 Idlewild Rd SW: Idlewild School to 112th SW		52,000	-
302.0160. 112th St SW; Idlewild Rd SW to Interlaaken Dr SW		49,000	-
302.0164 Sidewalks: Farwest Dr, 112th to Lakes HS, 100th St Ct SW to STL Blvd		1,628,412	59,957
302.0177 Western State Hospital Traffic Lights		-	2,183
Total Expenditures		\$ 34,247,135	\$ 10,522,158
Beginning Fund Balance			
		\$ 13,107,494	\$ 13,107,494
Ending Fund Balance			
		\$ 166,453	\$ 11,060,672

Sewer CIP Funds

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

Fund 311 Sewer Capital Project - As of Sept 30, 2023		2023 Budget	2023 Actual
Revenues:			
Interest/Other		\$ -	\$ 65,246
Grant		2,675,417	100,545
Sewer Availability charges		195,870	222,312
Sewer Collection charges		-	870
Transfer In - Fund 204 Sewer Project Debt (4.75% Surcharge)		50,000	-
Total Revenues		\$ 2,921,287	\$ 388,974
Expenditures:			
311.0000	Unallocated	35,000	12,539
311.0002	Side Sewer CIPS	350,419	-
311.0004	North Thorne Lane Sewer Extension	7,615	-
311.0005	Maple St Sewer Extension	327,905	-
311.0006	Rose Rd. & Forest Rd. Sewer Extension	1,067,931	95,449
311.0007	Wadsworth, Silcox & Boat St. Sewer Extension	1,469,822	5,096
311.0008	Grant Ave & Orchard Sewer Extension	735,600	-
311.0014	American Lake Townhomes Sewer Extension	159,000	-
Total Expenditures		\$ 4,153,292	\$ 113,084
Beginning Fund Balance		\$ 1,785,029	\$ 1,785,029
Ending Fund Balance		\$ 553,024	\$ 2,060,918

Fund 401 – Surface Water Management Operations & CIP

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

Fund 401 Surface Water Management - As of Sept 30, 2023		2023 Budget	2023 Actual
Revenues:			
Storm Drainage Fees & Charges		\$ 4,629,310	\$ 3,063,890
Site Development Permits		50,000	115,000
Special Assessment		33,640	17,881
Interest Earnings / Other		18,500	189,857
Interest - SWM Bond		-	128,210
Grants/Contributions		420,545	127,381
Other Judgements and Settlements		-	17,414
Total Revenues		\$ 5,151,995	\$ 3,659,633
Expenditures:			
401.0000	Operations & Maintenance	3,815,524	1,589,571
401.0000	Transfers to General Fund	284,700	213,525
401.0000	Transfers to Parks CIP	957,607	-
401.0000	Transfers to Transportation CIP	1,159,625	636,494
401.0000	Debt Service Payment	451,085	-
401.0000	Debt Service Interest	49,910	24,955
401.0012	Outfall Retrofit Feasibility Project	60,000	-
401.0014	Water Quality Improvements - Stormwater Vault	228,531	-
401.0018	Waughop Lake Treatment	266,364	170,451
401.0021	American Lake Treatment Project	65,549	23,972
401.0022	Drainage Pipe Repair 2022	85,729	-
401.0023	Clover Creek Flood Risk Reduction Study	188,987	29,509
401.0024	Clover Creek Streambank Restoration Study	135,000	-
401.0025	2023 Drainage Pipe Repair Project	370,719	-
401.0026	2024 Drainage Pipe Repair Project	38,000	-
401.9999	Other 1-Time Programs	39,472	20,959
Total Expenditures		\$ 8,196,802	\$ 2,709,435
Beginning Fund Balance		\$ 9,228,747	\$ 9,228,747
Ending Fund Balance		\$ 6,183,940	\$ 10,178,945

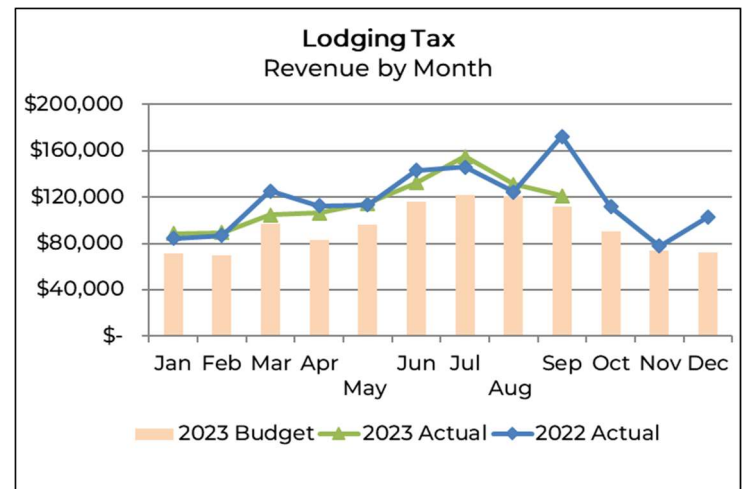
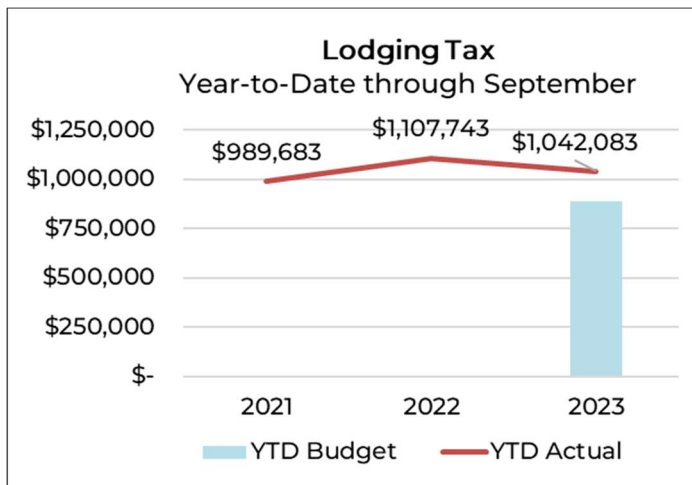
ADMINISTRATIVE SERVICES

Fund 104 Lodging Tax

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

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

Lodging Tax Year-to-date through September								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 78,567	\$ 84,139	\$ 71,489	\$ 88,499	\$ 4,360	5.2%	\$ 17,010	23.8%
Feb	61,859	86,982	69,820	89,116	2,134	2.5%	19,296	27.6%
Mar	99,524	125,151	97,230	104,450	(20,701)	-16.5%	7,220	7.4%
Apr	88,869	112,337	82,917	106,117	(6,220)	-5.5%	23,200	28.0%
May	111,327	113,323	96,518	114,605	1,282	1.1%	18,087	18.7%
Jun	140,640	143,017	116,112	132,250	(10,767)	-7.5%	16,138	13.9%
Jul	144,932	145,951	121,837	154,831	8,880	6.1%	32,994	27.1%
Aug	155,248	124,544	121,054	131,112	6,568	5.3%	10,058	8.3%
Sep	108,717	172,299	111,941	121,103	(51,196)	-29.7%	9,162	8.2%
Oct	90,941	111,419	90,004	-	-	-	-	-
Nov	81,749	77,909	74,056	-	-	-	-	-
Dec	77,448	103,018	72,020	-	-	-	-	-
Total YTD	\$ 989,683	\$ 1,107,743	\$ 888,919	\$1,042,083	\$ (65,660)	-5.9%	\$ 153,164	17.2%
Annual Total	\$ 1,239,821	\$1,400,089	\$ 1,125,000	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2018 - 2022)		6.5%						



The following table provides details of lodging tax revenues and grant allocations for year-to-date September 30, 2023.

Lodging Tax Summary	2023	
	Annual Budget	Actual YTD Sept
4% Revenue:		
Special Hotel/Motel Tax (2%)	\$ 285,714	\$ 297,219
Transient Rental Income (2%)	285,714	299,034
Subtotal	571,428	596,254
3% Revenue:		
Special Hotel/Motel Tax (3%)	428,572	445,829
Subtotal	428,572	445,829
Interest	-	100,843
McGavick Lease	281,245	-
Total Revenue	1,281,245	1,142,926
4% Expenditure:		
Asia Pacific Cultural Center	15,000	-
City of Lakewood - Communications - Imaging Promotion	60,000	22,076
City of Lakewood - Concert Series	30,000	29,464
City of Lakewood - Saturday Street Festivals on Motor Ave.	37,500	35,298
City of Lakewood - PRCS - Farmers Market	57,000	57,000
City of Lakewood - PRCS - SummerFEST	135,000	135,000
Grave Concerns	5,000	-
Historic Fort Steilacoom Association	12,000	-
Lakewold Gardens	100,000	46,574
Lakewood Arts Festival Association	23,000	-
Lakewood Chamber of Commerce	100,000	67,291
Lakewood Chamber of Commerce - Nights of Lights	25,000	3,880
Lakewood Historical Society & Museum	32,500	20,209
Lakewood Playhouse	25,000	4,294
Lakewood Sister Cities Association - Friendship Delegation	21,500	-
Lakewood Sister Cities Association - Int'l Festival	9,000	6,858
Tacoma Regional Convention + Visitor Bureau & Tacoma Sound Sports Commission	115,000	68,341
Subtotal	802,500	496,285
3% Expenditure:		
CPTC McGavick Center Payment	101,850	101,850
McGavick Lease	281,245	-
Subtotal	383,095	101,850
Total Expenditures	\$ 1,185,595	\$ 598,135
Beginning Balance	\$ 3,010,175	\$ 3,010,175
Ending Balance	\$ 3,105,825	\$ 3,554,966

Fund 501 Fleet & Equipment

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

Fund 501 - Fleet & Equipment Fund				
As of September 30, 2023				
	2021 Annual Actual	2022 Annual Actual	2023	
			Annual Budget	YTD Actual
Sources:				
M&O Revenue	\$ 609,767	\$ 715,706	\$ 800,720	\$ 480,804
Interest Earnings/Misc	3,932	73,798	-	170,495
Interfund Loan Proceeds	-	-	-	-
Replacement Reserves Collections	835,636	843,892	852,806	631,601
Capital Contributions	99,695	-	1,245,420	747,333
Proceeds from Sale of Assets	30,580	80,293	-	650
Transfer In from Insurance Recovery	-	52,170	227,531	67,531
Total Sources	\$ 1,579,610	\$ 1,765,858	\$ 3,126,477	\$ 2,098,414
Operating Exp:				
Fuel/Gasoline	323,367	431,757	459,150	338,358
Other Supplies	12,089	15,199	3,990	4,803
Repairs & Maintenance	308,472	422,251	337,580	308,724
Other Services & Charges	352	590	-	64
Subtotal - Operating Exp	\$ 644,280	\$ 869,796	\$ 800,720	\$ 651,949
Capital & Other 1-Time:				
Fleet & Equipment Replacement	585,059	312,269	2,291,331	1,352,732
Transfer to Fund 180 Narcotics Seizure	14,500	-	-	-
Subtotal - Capital & Other 1-Time Exp	\$ 599,559	\$ 312,269	\$ 2,291,331	\$ 1,352,732
Total Uses	\$ 1,243,839	\$ 1,182,065	\$ 3,092,051	\$ 2,004,681
Sources Over/(Under) Uses	\$ 335,771	\$ 583,792	\$ 34,426	\$ 93,733
Beginning Balance	\$ 4,261,308	\$ 4,597,079	\$ 5,180,871	\$ 5,180,871
Ending Balance	\$ 4,597,079	\$ 5,180,871	\$ 5,215,297	\$ 5,274,604

Fund 503 Information Technology

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

Fund 503 - Information Technology				
As of September 30, 2023				
	2021 Annual Actual	2022 Annual Actual	2023	
			Annual Budget	YTD Actual
Sources:				
M&O Revenue	\$ 1,381,651	\$ 1,874,210	\$ 2,428,574	\$ 1,282,391
Interest Earnings/Misc	215	4,453	-	12,340
Replacement Reserves Collections	-	66,576	66,844	50,133
Capital Contributions/Grants	344,580	404,150	1,422,375	1,021,124
Total Sources	\$ 1,726,446	\$ 2,349,389	\$ 3,917,793	2,365,988
Operating Exp:				
Personnel	583,361	640,728	770,961	548,987
Supplies	49,704	94,684	179,520	65,453
Other Services & Charges	748,801	1,143,251	1,478,093	680,291
Subtotal - Operating Exp	\$ 1,381,866	\$ 1,878,663	\$ 2,428,574	\$ 1,294,731
Capital & Other 1-Time:				
CD Rental Housing Project	17,836	26,754	30,000	-
CW Co-Network/Cybersecurity	-	136,639	-	-
CW Co-Location Disaster Recovery Servers	-	-	109,850	109,851
CW Computer Replacement	68,808	160,853	170,000	111,243
CW Computer Software/Hardware	-	-	14,390	16,440
CW CrowdStrike	-	-	38,000	73,205
CW Document Management System	194,613	6,616	95,000	6,206
CW Enterprise Vault	10,463	-	-	-
CW Managed Services Provider	-	-	123,250	63,829
CW Microsoft Office 365	-	-	20,000	-
CW Phone System Upgrade	-	-	20,000	-
CW Replace Firewall	-	-	60,000	46,944
CW Replacement Copiers	-	-	45,000	5,103
CW Security Enhancements	-	-	13,600	-
CW Server/Hardware Upgrades	-	22,055	50,000	64,256
CW Website Update/Redesign	2,421	293	4,785	-
CW Wireless Access Point (WI-FI)	-	-	20,000	-
PD 1-Time Projects (Body Cameras)	-	50,941	-	-
PD AXON Body Cameras	-	-	461,000	398,643
PD Criminal Investigations Cellebrite System	-	-	12,000	-
PD Disaster Recover/Co-Location	19,957	-	-	-
PD Redundant Voice/Data	5,596	-	-	-
PD Flock Safety	-	-	125,500	125,404
Replace Radio Antenna	24,886	-	-	-
AD GASB Accounting Software	-	-	7,500	-
CD Short-Term Rental Software	-	-	6,000	-
Subtotal - Capital & Other 1-Time Exp	\$ 344,580	\$ 404,150	\$ 1,425,875	\$ 1,021,124
Total Uses	\$ 1,726,446	\$ 2,282,813	\$ 3,854,449	\$ 2,315,855
Sources Over/(Under) Uses	\$ -	\$ 66,576	\$ 63,344	\$ 50,132.97
Beginning Balance	\$ 205,524	\$ 205,522	\$ 272,099	\$ 272,099
Ending Balance	\$ 205,522	\$ 272,099	\$ 335,441	\$ 322,232

Fund 504 Risk Management

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

Fund 504 - Risk Management				
As of September 30, 2023				
	2021 Annual Actual	2022 Annual Actual	2023	
			Annual Budget	YTD Actual
Sources:				
M&O Revenue	\$ 1,273,297	\$ 1,652,141	\$ 2,102,830	\$ 2,113,319
AWC Retro Refund	117,286	-	-	-
Insurance Proceeds/3rd Party Recoveries	215,508	217,548	697,531	312,807
Total Sources	\$ 1,606,091	\$ 1,869,688	\$ 2,800,361	\$ 2,426,127
Uses:				
Safety Program	2,754	1,748	3,980	3,440
AWC Retro Program	33,944	66,497	77,450	57,085
WCIA Assessment	1,364,838	1,477,145	2,021,400	2,020,676
Claims/Judgments & Settlements	204,553	324,297	470,000	277,393
Transfer Insurance Proceeds to Fleet & Equipment	-	-	227,531	67,531
Total Uses	\$ 1,606,090	\$ 1,869,688	\$ 2,800,361	\$ 2,426,127
Sources Over/(Under) Uses	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ -	\$ -	\$ -	\$ -

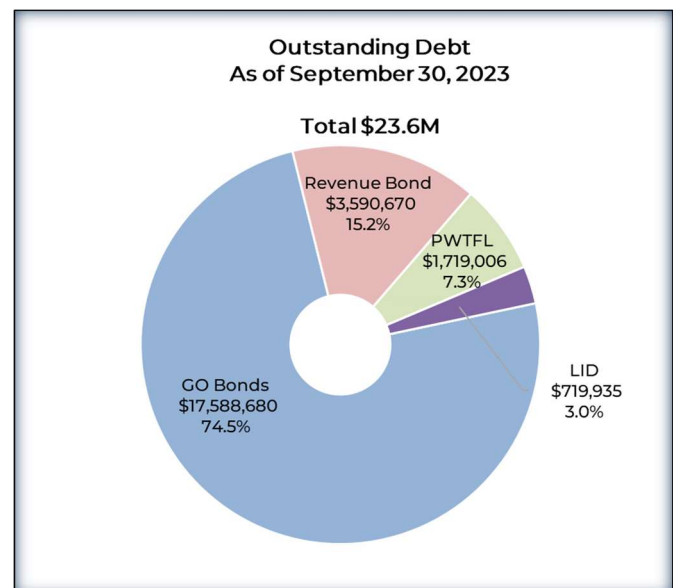
Debt Service

Under RCW 39.36.020(2), the public may vote to approve bond issues for general government in an amount not to exceed 2.5% of the value of all taxable property within the City. Within the 2.5% limit, the City Council may approve bond issues not to exceed 1.5% of the City's assessed valuation. Prior to the passage of new legislation in 1994, the statutory limit on councilmanic (non-voted) debt for general government purposes was 0.75% of assessed valuation. Another 0.75% of councilmanic debt was available only for lease-purchase contracts (RCW 35.43.200). These two components are combined and can be used for any municipal purpose, including using the entire 1.5% for bonds. Therefore, the City's remaining debt capacity without voter approval is \$146.7M and an additional \$109.5M may be accessed with voter approval. The voter-approved capacity is generally referred to as unlimited tax general obligation debt, which requires 60% voter approval and the election must have a voter turnout of at least 40% of those who voted in the last State general election. With this vote, the voter approves additional property tax be levied above and beyond the constitutional and statutory caps on property tax. In addition to this general-purpose debt capacity, RCW 39.36.030(4) also allows voter approval of park facilities and utility bond issues, each limited to 2.5% of the City's assessed valuation. Therefore, legally the City can issue up to a total of 7.5% of the City's assessed valuation in bonds for \$803.9M. The tables below show the City's available debt capacity and outstanding debt as of September 30, 2023.

Computation of Limitation of Indebtedness As of September 30, 2023					
Description	General Purpose		Excess Levy Open Space & (voted)	Excess Levy Utility Purposes (voted)	Total Debt Capacity
	Councilmanic (Limited GO)	Excess Levy (with a vote)			
AV = \$10,952,642,723 (A)					
1.50%	\$ 164,289,641	\$ (164,289,641)			\$ -
2.50%		\$ 273,816,068	\$ 273,816,068	\$ 273,816,068	\$ 821,448,204
Add: Cash on Hand for Redemption (B)	\$ -				\$ -
Less: Bonds Outstanding	\$ (17,588,680)	\$ -	\$ -	\$ -	\$ (17,588,680)
Remaining Debt Capacity	\$146,700,961	\$109,526,427	\$273,816,068	\$273,816,068	\$803,859,524
General Capacity (C)	<u>\$256,227,388</u>				
(A) Certified Values for Tax Year 2023					
(B) Debt Service Prefunding (the City currently does not prefund debt service)					
(C) Combined Total for Councilmanic and Excess Levy Capacities					

Public Works Trust Fund Loans & SWM Revenue

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



Summary of Outstanding Debt As of September 30, 2023								
Description	Purpose	Issue Date	Final Maturity	Interest Rate %	Amount Issued	Outstanding Debt	Average Annual Payment	Funding Source
2021A LTGO	Transportation Projects	10/16/2021	12/01/2023	1.00%	\$ 667,375	\$ 334,245	\$ 338,000	REET
2021B LTGO	Transportation Projects	10/16/2021	12/01/2037	2.00%	\$ 5,971,635	\$ 5,971,635	\$ 465,000	REET
2020 LTGO	Transportation Projects	12/9/2020	12/1/2035	2.00%	\$ 3,029,885	\$ 2,674,805	\$ 236,000	REET
2019 LTGO	Transportation Projects	5/8/2019	12/1/2038	3.0 - 5%	\$ 7,460,000	\$ 6,645,000	\$ 540,000	REET
2016 LTGO	Refunding 2009 LTGO	4/19/2016	12/1/2028	1.40 - 2.41%	\$ 1,884,032	\$ 1,173,771	\$ 211,000	General Fund
LOCAL Financing	LED Streetlight Retrofit	3/24/2015	6/1/2027	2.33%	\$ 1,460,000	\$ 715,000	\$ 157,000	General Fund
59th Avenue Promissory Note	Right-of-Way / Roadway in Lakewood Towne Center	4/30/2005	4/30/2024	3.74%	\$ 1,071,000	\$ 74,224	\$ 77,000	General Fund
Subtotal					\$ 21,543,927	\$ 17,588,680	\$ 2,024,000	
2021 SWM Revenue Bond	Surface Water Management Projects	10/16/2021	12/01/2030	1.50%	\$ 4,028,365	\$ 3,590,670	\$ 476,000	SWM
Subtotal					\$ 4,028,365	\$ 3,590,670	\$ 476,000	
PWTFL 04-691-PRE-132	American Lake Gardens/ Tillicum Sewer	7/7/2005	7/7/2024	1.00%	\$ 593,864	\$ 29,715	\$ 30,000	Assessments on all Lakewood
PWTFL 06-962-022	American Lake Gardens/ Tillicum Sewer	9/18/2006	9/18/2026	0.50%	\$ 5,000,000	\$ 883,446	\$ 298,000	Assessments on all Lakewood
PWTFL 08-951-025	American Lake Gardens/ Tillicum Sewer	3/1/2008	7/1/2028	0.50%	\$ 1,840,000	\$ 520,131	\$ 106,000	Assessments on all Lakewood
PWTFL 12-951-025	American Lake Gardens/ Tillicum Sewer	6/1/2012	6/1/2031	0.50%	\$ 500,000	\$ 285,714	\$ 37,000	Assessments on all Lakewood
Subtotal					\$ 7,933,864	\$ 1,719,006	\$ 471,000	
Local Improvement District (LID) 1108	Street Improvements	1/1/2008	12/1/2023	4.22 - 5.3%	\$ 880,000	\$ 9,935	\$ 10,000	Assessment on Single Business
Local Improvement District (LID) 1109	Street Improvements	3/2/2020	3/1/2033	2.76 - 3.47%	\$ 922,757	\$ 710,000	\$ 83,000	Assessment on Single Business
Subtotal					\$ 1,802,757	\$ 719,935	\$ 93,000	
Total					\$ 35,308,913	\$ 23,618,292	\$ 3,064,000	

Compensated absences are an unfunded liability comprised of all outstanding vacation pay and accrued compensatory time that is recorded as an expenditure when paid. This occurs when an employee is paid out for unused vacation or compensatory time when an employee leaves the City.

The calculation is made on an annual basis. As of December 31, 2022, this unfunded liability totals \$3.4M.

Legacy Cost as of December 31						
Group	2020		2021		2022	
	FTE	Total Liability	FTE	Total Liability	FTE	Total Liability
Non-Rep	33.00	\$ 525,929	35.00	\$ 600,304	36.00	\$ 669,160
AFSCME	86.00	\$ 664,352	90.50	\$ 711,374	94.75	\$ 740,049
LPMG	4.00	\$ 222,861	4.00	\$ 215,585	5.00	\$ 275,003
LPIG	92.00	\$ 1,845,670	95.00	\$ 1,443,539	96.00	\$ 1,691,570
Teamsters	4.00	\$ 22,168	2.00	\$ 18,163	2.00	\$ 17,299
Total	219.00	\$ 3,280,980	226.50	\$ 2,988,965	233.75	\$ 3,393,081

Cash & Investments

The City currently maintains cash in its bank account to earn earnings credit, which offsets banking service fees. The remainder is invested with the Local Government Investment Pool (LGIP). As of September 30, 2023, the total invested with the LGIP is \$59.7M with net earnings of 5.34% compared to the average quarterly yield on the 6-month Treasury Bill of 4.34%.

By Fund Summary

The following table provides a summary of each fund's activity as of September 30, 2023.

Fund	Beginning Fund Balance 1/1/2023	YTD Activity		Revenue Over/(Under) Expenditures	Ending Fund Balance 9/30/2023	Cash Balance ⁽³⁾ 9/30/2023
		Revenues ⁽¹⁾	Expenditures ⁽²⁾			
Total All Funds	\$ 63,169,420	\$ 74,554,499	\$ 75,546,610	\$ (992,111)	\$ 62,177,316	\$ 61,536,252
001 General Fund	\$ 19,471,966	\$ 36,776,962	\$ 39,511,008	\$ (2,734,046)	\$ 16,737,921	\$ 10,785,488
1XX Special Revenue Funds	\$ 5,859,031	\$ 8,480,021	\$ 7,166,739	\$ 1,313,283	\$ 7,172,318	\$ 13,867,928
101 Street Operations & Maintenance	-	2,134,583	2,134,583	-	-	(81,897)
103 Transportation Benefit District	91,140	632,701	444,000	188,701	279,841	279,841
104 Hotel/Motel Lodging Tax	3,010,175	1,142,926	598,135	544,791	3,554,969	3,306,504
105 Property Abatement/RHSP/1406 Funds	278,099	388,913	545,660	(156,747)	121,352	93,870
106 Public Art	50,588	43,223	54,315	(11,092)	39,495	39,495
180 Narcotics Seizure	55,667	140,105	79,915	60,189	115,858	119,999
181 Felony Seizure	23,305	634	2,155	(1,521)	21,784	21,784
182 Federal Seizure	703	29,259	25,232	4,028	4,731	4,868
190 CDBG	1,863,733	608,697	584,315	24,382	1,888,114	(34,633)
191 Neighborhood Stabilization Program	14,148	-	-	-	14,149	14,148
192 South Sound Military Partnership	(354,814)	719,841	426,407	293,434	(61,380)	346,983
195 Public Safety Grants	-	429,510	429,510	-	-	(173,373)
196 ARPA (American Rescue Plan Act)	826,287	2,209,630	1,842,512	367,118	1,193,405	9,930,338
2XX Debt Service Fund	\$ 1,365,100	\$ 1,342,201	\$ 1,007,100	\$ 335,101	\$ 1,700,201	\$ 1,700,286
201 General Obligation Bond Debt Service	-	438,093	438,093	-	-	-
202 Local Improvement District Debt Service	109,585	183,565	93,857	89,708	199,293	199,292
204 Sewer Project Debt Service	1,120,328	716,020	475,150	240,871	1,361,199	1,361,284
251 Local Improvement District Guaranty	135,188	4,522	-	4,522	139,710	139,710
3XX Capital Project Funds	\$ 21,098,667	\$ 16,105,307	\$ 17,172,992	\$ (1,067,686)	\$ 20,030,981	\$ 18,525,877
301 Parks CIP	3,947,369	5,294,959	3,320,454	1,974,506	5,921,876	4,936,348
302 Transportation CIP	13,107,494	8,475,336	10,522,158	(2,046,822)	11,060,672	11,040,235
303 Real Estate Excise Tax	2,258,775	1,946,038	3,217,296	(1,271,258)	987,516	577,988
311 Sewer Project CIP	1,785,029	388,974	113,084	275,889	2,060,918	1,971,305
4XX Enterprise Funds	\$ 9,228,747	\$ 3,659,633	\$ 2,709,435	\$ 950,198	\$ 10,178,946	\$ 10,150,158
401 Surface Water Management	9,228,747	3,659,633	2,709,435	950,198	10,178,945	10,150,158
5XX Internal Service Funds	\$ 6,108,592	\$ 7,564,632	\$ 7,355,107	\$ 209,524	\$ 6,318,118	\$ 6,467,685
501 Fleet & Equipment	5,180,871	2,098,414	2,004,681	93,733	5,274,605	5,274,604
502 Property Management	655,625	674,103	608,445	65,658	721,284	742,491
503 Information Technology	272,098	2,365,988	2,315,855	50,133	322,231	431,412
504 Risk Management	-	2,426,127	2,426,127	-	-	19,179
6XX Fiduciary Funds	\$ 37,316	\$ 625,743	\$ 624,228	\$ 1,515	\$ 38,831	\$ 38,831
631 Custodial Funds	37,316	625,743	624,228	1,515	38,831	38,831

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

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

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

	2021 Annual Actual	2022 Annual Actual	2022 Actual YTD	2023 Original	2023 Revised	2023 Actual YTD
(001) GENERAL FUND						
REVENUES:						
Taxes	\$33,579,772	\$34,476,953	\$27,186,775	\$31,601,400	\$32,969,400	\$26,629,962
Property Tax	7,431,434	7,636,449	7,152,831	7,703,900	7,703,900	7,261,838
Local Sales & Use Tax	14,413,902	14,471,103	10,865,715	12,000,000	13,518,000	10,609,258
Sales/Parks	789,461	858,957	640,723	750,000	750,000	629,734
Brokered Natural Gas Use Tax	54,213	76,041	56,101	45,000	45,000	59,660
Criminal Justice Sales Tax	1,434,092	1,530,752	1,142,266	1,410,000	1,410,000	1,111,832
Admissions Tax	226,165	337,384	247,176	334,800	334,800	343,213
Utility Tax	5,436,800	5,628,300	4,106,543	5,442,300	5,442,300	4,267,956
Leasehold Tax	6,936	6,569	5,339	5,200	5,200	17,671
Gambling Tax	3,786,769	3,931,398	2,970,081	3,910,200	3,760,200	2,328,800
Franchise Fees	4,364,450	4,494,718	3,329,789	4,630,200	4,630,200	3,443,533
Cable, Water, Sewer, Solid Waste	3,191,516	3,278,231	2,417,424	3,385,900	3,385,900	2,510,558
Tacoma Power	1,172,934	1,216,487	912,365	1,244,300	1,244,300	932,974
Small Cell	-	-	-	-	-	-
Development Service Fees	2,066,139	1,816,106	1,459,962	1,952,000	2,202,000	1,646,160
Building Permits	963,054	768,106	687,787	900,000	900,000	737,396
Other Building Permit Fees	175,675	255,493	205,560	300,600	300,600	245,495
Plan Review/Plan Check Fees	747,948	637,074	435,742	609,600	859,600	571,311
Other Zoning/Development Fees	179,462	155,433	130,873	141,800	141,800	91,958
Licenses & Permits	409,993	413,472	310,874	388,000	388,000	312,092
Business License	282,550	285,000	221,225	282,000	282,000	227,745
Alarm Permits & Fees	92,496	96,803	59,153	70,000	70,000	54,498
Animal Licenses	34,947	31,669	30,497	36,000	36,000	29,849
State Shared Revenues	1,373,339	1,568,519	1,164,558	1,359,270	1,359,270	1,098,871
Criminal Justice	187,341	191,367	144,500	184,030	184,030	160,373
Criminal Justice High Crime	275,031	435,580	307,501	249,500	249,500	231,039
Liquor Excise Tax	436,678	448,309	342,585	437,670	437,670	341,607
Liquor Board Profits	474,288	493,262	369,973	488,070	488,070	365,852
Intergovernmental	224,685	321,805	244,018	287,590	476,363	365,636
Police FBI & Other Misc	12,960	15,000	15,000	12,000	12,000	11,790
Police-Animal Svcs-Steilacoom	17,543	21,303	15,647	16,800	16,800	15,119
Police-Animal Svcs-Dupont	34,595	37,288	27,966	37,990	37,990	28,494
Police-South Sound 911 Background Investigations	21,590	22,653	21,038	15,500	26,182	22,996
Muni Court-University Place Contract	6,000	(13,520)	(13,520)	-	-	-
Muni Court-Town of Steilacoom Contract	63,917	110,167	82,945	112,400	213,840	162,250
Muni Court-City of Dupont	68,080	128,914	94,943	92,900	169,551	124,987

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
(001) GENERAL FUND-continued						
Charges for Services & Fees	1,243,338	1,032,647	630,842	1,426,300	1,426,300	794,441
Parks & Recreation Fees	153,762	207,524	174,050	294,000	294,000	201,097
Police - Various Contracts	9,855	122,947	70,617	-	-	2,346
Police - Towing Impound Fees	-	-	-	-	-	-
Police - Extra Duty	719,810	-	-	775,000	775,000	442,457
Police - Western State Hospital Community Policing	355,750	698,446	383,142	355,500	355,500	147,675
Other	4,162	3,729	3,033	1,800	1,800	866
Fines & Forfeitures	1,629,997	1,422,479	1,105,620	1,196,500	1,296,500	958,756
Municipal Court	546,047	288,151	230,115	346,500	346,500	193,775
Photo Infraction	1,083,951	1,134,328	875,506	850,000	950,000	764,980
Miscellaneous/Interest/Other	169,515	370,397	133,015	127,400	956,813	685,740
Interest Earnings	19,124	251,912	105,722	62,400	577,400	504,895
Penalties & Interest - Taxes	19,004	2,023	1,614	3,500	3,500	1,653
Miscellaneous/Other	131,388	116,461	25,679	61,500	375,913	179,192
Interfund Transfers	284,700	284,700	213,525	284,700	284,700	213,525
Transfers In - Fund 401 SWM	284,700	284,700	213,525	284,700	284,700	213,525
Subtotal Operating Revenues	\$45,345,928	\$46,201,795	\$35,778,979	\$43,253,360	\$45,989,546	\$36,148,714
EXPENDITURES:						
City Council	132,143	148,500	108,668	159,609	171,214	124,874
Legislative	132,128	148,017	108,668	156,159	167,764	123,685
Sister City	15	483	-	3,450	3,450	1,188
City Manager	618,248	809,073	590,889	943,314	944,813	723,821
Executive	519,561	613,149	460,828	594,434	595,933	486,955
Communications	98,687	195,924	130,062	348,880	348,880	236,866
Municipal Court	1,745,159	1,834,684	1,328,769	1,493,471	1,495,219	1,099,004
Judicial Services	1,007,638	1,011,751	742,353	1,089,961	1,091,709	886,499
Professional Services	573,451	582,340	424,062	55,000	55,000	59,328
Probation & Detention	164,071	240,593	162,353	348,510	348,510	153,177
Administrative Services	1,398,748	1,500,410	1,115,980	2,286,890	2,290,221	1,665,380
Finance	1,279,028	1,377,366	1,031,494	1,554,825	1,556,156	1,158,529
Non-Departmental (City-Wide) / Internal Service Charges to Be Allocated	119,720	123,043	84,486	732,065	734,065	506,851
Legal	2,161,184	2,410,990	1,628,081	2,554,837	2,557,084	1,784,763
Civil Legal Services	977,929	1,145,619	802,571	1,016,935	1,018,350	827,351
Criminal Prosecution Services	214,387	244,960	179,945	262,412	262,412	213,511
City Clerk	195,951	203,213	146,394	385,295	385,461	169,214
Election	171,865	125,155	-	180,000	180,000	-
Human Resources	601,053	692,043	499,172	710,195	710,861	574,686

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
(001) GENERAL FUND-continued						
Community & Economic Development	2,439,060	3,089,038	2,081,504	3,186,228	3,233,773	2,194,906
Current Planning	849,705	1,054,208	813,897	1,116,207	1,130,433	861,071
Long Range Planning	203,805	303,817	218,086	285,498	289,829	220,244
Building	1,186,925	1,431,140	843,693	1,547,288	1,569,745	900,907
Economic Development	198,627	299,873	205,827	237,235	243,766	212,684
Parks, Recreation & Community Services	2,788,467	3,067,319	2,133,355	3,417,376	3,422,832	2,395,837
Human Services	419,355	430,860	222,298	517,738	520,738	212,409
Administration	419,773	471,306	335,985	389,323	390,322	325,234
Recreation	359,924	506,531	367,190	540,102	540,102	447,427
Senior Services	153,114	173,804	128,809	267,464	267,464	154,518
Parks Facilities	499,351	599,361	459,443	597,171	597,629	545,044
Fort Steilacoom Park	715,634	621,533	436,735	574,232	680,754	523,827
Street Landscape Maintenance	221,316	263,925	182,894	531,346	425,823	187,378
Police	24,337,584	26,557,987	19,410,369	26,850,296	28,058,728	21,143,860
Command	4,009,900	4,895,906	3,545,303	5,139,338	5,237,505	4,415,332
Jail Service	286,225	380,230	263,958	600,000	600,000	589,858
Dispatch Services/SS911	2,024,211	2,016,847	1,514,514	2,064,390	2,069,390	1,553,149
Investigations	4,133,204	3,725,373	2,707,186	4,100,049	4,100,049	3,138,538
Patrol	8,247,439	10,166,298	7,440,302	8,547,101	8,547,101	7,041,951
Special Units	150,489	61,403	51,486	115,340	115,340	57,809
Special Response Team (SRT)	95,717	131,728	90,171	91,300	91,300	56,135
Neighborhood Policing Unit	1,278,287	912,746	661,413	602,356	1,707,621	1,036,696
Contracted Services (Extra Duty, offset by Revenue)	804,173	782,869	582,172	775,000	775,000	688,000
Community Safety Resource Team (CSRT)	429,601	528,654	392,526	1,026,158	1,026,158	427,682
Training	853,910	875,519	645,226	1,206,895	1,206,895	474,200
Traffic Policing	762,349	820,678	586,387	1,109,612	1,109,612	692,228
Property Room	263,380	306,184	225,105	323,152	323,152	257,651
Reimbursements	207,665	128,083	97,265	64,650	64,650	111,501
Support Services/Emergency Management	44,785	49,129	24,755	283,702	283,702	1,935
Animal Control	369,110	389,460	292,441	411,253	411,253	311,035
Road & Street/Camera Enforcement	377,140	386,880	290,160	390,000	390,000	290,160
Non-Departmental	-	-	-	-	-	-
IT 6-Year Strategic Plan / Charges to be Allocated	-			-	-	-
Interfund Transfers	1,764,403	1,874,874	1,092,478	2,353,639	2,356,518	1,591,830
Transfer to Fund 101 Street O&M	1,280,910	1,394,393	823,084	1,871,658	1,874,537	1,322,171
Transfer to Fund 105/190 Abatement Program	35,000	35,000	35,000	35,000	35,000	35,000
Transfer to Fund 201 GO Bond Debt Service	448,494	445,481	234,394	446,981	446,981	234,660
Subtotal Operating Expenditures	\$37,384,996	\$41,292,873	\$29,490,094	\$43,245,660	\$44,530,402	\$32,724,276
	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
OPERATING INCOME (LOSS)	7,960,932	4,908,922	6,288,886	7,700	1,459,144	3,424,438
As a % of Operating Expenditures	21.29%	11.89%	21.33%	0.02%	3.28%	10.46%

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
(001) GENERAL FUND-continued						
<i>OTHER FINANCING SOURCES:</i>						
Grants, Donations/Contrib, 1-Time	712,586	529,239	281,030	282,550	1,749,836	628,248
Contributions/Donations/Other	78,706	227,714	53,899	252,250	788,996	71,556
Grants	633,879	301,525	227,131	30,300	960,840	556,693
Subtotal Other Financing Sources	\$712,586	\$529,239	\$281,030	\$282,550	\$1,749,836	\$628,248
<i>OTHER FINANCING USES:</i>						
Capital & Other 1-Time	1,169,618	1,189,525	794,284	2,485,262	6,882,687	3,428,152
Municipal Court	66,228	48,825	37,104	7,460	434,414	112,143
City Council	-	-	-	-	16,700	8,237
City Manager	32,293	12,970	12,744	127,922	183,538	39,110
Administrative Services	10,137	7,139	6,538	4,246	91,134	17,892
City-Wide COVID-19 Grants	5,847	-	-	-	-	256,249
Legal	48,572	74,880	68,161	84,118	405,536	116,057
Community & Economic Development	209,439	263,911	187,506	488,102	1,940,050	313,305
Parks, Recreation & Community Services	261,131	377,685	252,799	310,735	949,958	207,295
Police	535,972	404,116	229,431	1,462,679	2,861,357	2,357,864
Interfund Transfers	3,484,047	2,527,325	2,497,325	2,476,344	4,336,087	3,358,580
Transfer Out - Fund 101 Street	-	-	-	939,344	1,053,039	-
Transfer Out - Fund 105 Property Abatement/RHSP	149,287	550,000	550,000	50,000	50,000	50,000
Transfer Out - Fund 106 Public Art	22,500	30,000	30,000	22,000	22,000	22,000
Transfer Out - Fund 192 SSMCP	50,000	80,000	50,000	75,000	75,000	75,000
Transfer Out - Fund 301 Parks CIP	2,562,260	647,500	647,500	690,000	2,620,877	2,620,877
Transfer Out - Fund 302 Transportation CIP	700,000	1,219,825	1,219,825	700,000	515,171	590,703
Subtotal Other Financing Uses	\$4,653,665	\$3,716,850	\$3,291,609	\$4,961,606	\$11,218,774	\$6,786,732
Total Revenues and Other Sources	\$46,058,514	\$46,731,034	\$36,060,010	\$43,535,910	\$47,739,382	\$36,776,962
Total Expenditures and other Uses	\$42,038,661	\$45,009,723	\$32,781,703	\$48,207,265	\$55,749,176	\$39,511,008
Beginning Fund Balance:	\$13,730,802	\$17,750,655	\$17,750,655	\$15,837,013	\$19,471,966	\$19,471,966
Ending Fund Balance:	\$17,750,655	\$19,471,966	\$21,028,962	\$11,165,658	\$11,462,172	\$16,737,920
Ending Fund Balance as a % of Gen/Street Operating Rev	38.3%	41.3%	57.5%	25.2%	24.4%	45.3%
Reserve - Total Target 12% Reserves & Set Aside	\$6,560,616	\$7,664,284	\$7,207,015	\$5,308,174	\$7,636,516	\$7,636,516
2% Contingency Reserves	\$926,769	\$944,047	\$867,836	\$884,696	\$939,419	\$939,419
5% General Fund Reserves	\$2,316,923	\$2,360,118	\$2,169,589	\$2,211,739	\$2,348,548	\$2,348,548
5% Strategic Reserves	\$2,316,923	\$2,360,118	\$2,169,589	\$2,211,739	\$2,348,548	\$2,348,548
Set Aside for Economic Development Opportunity Fund	\$1,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Unreserved/Designated 2023-2024 Budget	\$11,190,039	\$11,807,681	\$13,821,947	\$3,857,484	\$3,825,656	\$9,101,404

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 101 STREET OPERATIONS & MAINTENANCE						
<i>REVENUES:</i>						
Permits	189,474	138,273	97,106	152,000	152,000	148,522
Engineering Review Fees	11,408	80,176	61,592	5,000	5,000	62,008
Motor Vehicle Fuel Tax	791,653	782,125	606,989	824,420	824,420	601,579
Subtotal Operating Revenues	\$ 992,535	\$ 1,000,575	\$ 765,688	\$ 981,420	\$ 981,420	\$ 812,109
<i>EXPENDITURES:</i>						
Street Lighting	390,257	400,486	244,371	472,210	472,210	239,018
Traffic Control Devices	311,617	374,479	178,970	487,911	487,911	301,069
Snow & Ice Response	39,171	78,644	59,092	45,500	45,500	1,098
Road & Street Preservation	1,356,749	1,492,948	1,089,963	1,847,457	1,850,336	1,211,933
I/S Charges to be Allocated				-	-	-
Subtotal Operating Expenditures	\$2,097,795	2,346,557	1,572,396	2,853,078	2,855,957	1,753,119
OPERATING INCOME (LOSS)	(\$1,105,260)	(\$1,345,983)	(\$806,709)	(\$1,871,658)	(\$1,874,537)	(\$941,009)
<i>OTHER FINANCING SOURCES:</i>						
Grants/Donations/Contributions	-	10,000	10,000	-	-	-
Judgments, Settlements/Miscellaneous	3,247	1,372	1,281	-	-	303
Transfer In From General Fund	1,280,910	\$1,394,393	\$823,084	\$2,811,003	\$2,927,577	\$1,322,171
Subtotal Other Financing Sources	\$1,284,157	\$1,405,765	\$834,365	\$2,811,003	\$2,927,577	\$1,322,473
<i>OTHER FINANCING USES:</i>						
Grants/Other	-	-	-	-	-	-
Building, Vehicles, Equipment & Other 1-Time	155,117	83,563	51,436	939,344	1,053,040	381,464
Subtotal Other Financing Uses	\$155,117	\$83,563	\$51,436	\$939,344	\$1,053,040	\$381,464
Total Revenues and Other Sources	\$2,276,692	\$2,406,340	\$1,600,052	\$3,792,423	\$3,908,997	\$2,134,583
Total Expenditures and other Uses	\$2,252,912	\$2,430,120	\$1,623,833	\$3,792,423	\$3,908,997	\$2,134,583
Beginning Fund Balance:	(\$0)	\$23,780	\$23,780	\$0	\$0	\$0
Ending Fund Balance:	\$23,780	\$0	\$0	\$0	\$0	\$0

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 103 LAKEWOOD TRANSPORTATION BENEFIT DISTRICT						
REVENUES:						
\$20 Vehicle License Fee (Net of State Admin Fee)	892,796	851,401	660,304	835,000	835,000	628,919
Interest Earnings	875	16,315	6,942	-	-	3,782
Total Revenue	\$893,671	\$867,716	\$667,246	\$835,000	\$835,000	\$632,701
EXPENDITURES:						
Transfer to Fund 201 Debt Service				835,000	-	-
Transfer to Fund 302 Transportation Capital	-	2,358,000	1,858,000	-	699,532	444,000
Total Expenditures	\$0	\$2,358,000	\$1,858,000	\$835,000	\$699,532	\$444,000
Beginning Fund Balance:	\$687,753	\$1,581,424	\$1,581,424	\$58,424	\$91,140	\$91,140
Ending Fund Balance:	\$1,581,424	\$91,140	\$390,670	\$58,424	\$226,608	\$279,841

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 104 HOTEL/MOTEL LODGING TAX						
REVENUES:						
Special Hotel/Motel Lodging Tax (5%)	\$884,764	\$1,000,059	\$791,245	\$803,570	\$803,570	\$743,049
Transient Rental income Tax (2%)	355,057	400,029	316,498	321,430	321,430	299,034
Interest Earnings	2,118	38,681	-	-	-	100,843
Lease Other Sources		347,240	347,240	-	281,245	-
Total Revenues	\$1,241,939	\$1,786,010	\$1,107,743	\$1,125,000	\$1,406,245	\$1,142,926
EXPENDITURES:						
Lodging Tax Programs	527,489	734,027	387,335	1,125,000	904,350	598,135
Lodging Tax Programs-Transfer Out to Fund 301 Parks CIP	68,049	-	-	-	-	-
Lease Capital Outlay		347,240	-	-	281,245	-
Total Expenditures	\$595,538	1,081,267	\$387,335	\$1,125,000	\$1,185,595	\$598,135
Beginning Fund Balance:	\$1,659,033	\$2,305,435	\$2,305,435	\$2,677,042	\$3,010,178	\$3,010,178
Ending Fund Balance (earmarked for next year's grant awards)	\$2,305,435	\$3,010,178	\$3,025,843	\$2,677,042	\$3,230,828	\$3,554,969

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.

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 105 PROPERTY ABATEMENT/RENTAL HOUSING SAFETY PROGRAM/1406 FUNDS						
<i>REVENUES:</i>						
Abatement Program:	173,509	867,759	581,361	77,500	77,500	127,503
Abatement Charges	93,741	312,224	40,136	37,000	37,000	65,286
Interest Earnings	44,768	20,535	6,225	5,500	5,500	20,967
Judgments & Settlements/Other Misc	-	-	-	-	-	6,250
Transfer In - Fund 001 General	35,000	535,000	535,000	35,000	35,000	35,000
Rental Housing Safety Program:	312,254	215,503	207,693	250,000	250,000	195,112
Transfer In - Fund 001 General	149,287	50,000	50,000	50,000	50,000	50,000
Rental Housing Safety Program Fees	162,967	165,503	157,693	200,000	200,000	145,112
1406 Affordable Housing Program:	109,042	98,562	67,780	98,000	98,000	66,298
Sales Tax	109,042	98,562	67,780	98,000	98,000	66,298
Total Revenues	\$594,805	\$1,181,823	\$856,834	\$425,500	\$425,500	\$388,913
<i>EXPENDITURES:</i>						
Abatement	365,186	1,253,284	353,711	77,500	110,685	311,603
Rental Housing Safety Program	238,412	305,327	248,226	250,000	209,729	155,914
1406 Affordable Housing Program	-	(5,265)	(32,543)	98,000	383,185	78,143
Total Expenditures	\$603,598	\$1,553,346	\$569,394	\$425,500	\$703,599	\$545,660
Beginning Fund Balance:	\$658,414	\$649,622	\$649,622	\$0	\$278,099	\$278,099
Ending Fund Balance:	\$649,622	\$278,099	\$937,062	\$0	\$0	\$121,352
Abatement Program	\$418,710	\$33,185	\$646,360	\$0	\$0	(\$150,916)
Rental Housing Safety Program	\$49,554	(\$40,271)	\$9,021	\$0	\$0	(\$1,073)
1406 Affordable Housing Program	\$181,359	\$285,185	\$281,682	\$0	\$0	\$273,341

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 106 PUBLIC ART						
<i>REVENUES:</i>						
Interest Earnings	124	1,443	688	-	-	1,723
Facility Rentals	-	10,500	9,000	15,000	15,000	19,500
Donations/Contributions	-	-	-	-	-	-
Transfer In - Fund 001 General	22,500	30,000	30,000	22,000	22,000	22,000
Total Revenues	\$22,624	\$41,943	\$39,688	\$37,000	\$37,000	\$43,223
<i>EXPENDITURES:</i>						
Arts Commission Programs	-	-	-	2,000	2,000	314
Public Art	37,902	111,579	81,029	35,000	85,588	54,001
Total Expenditures	\$37,902	\$111,579	\$81,029	\$37,000	\$87,588	\$54,315
Beginning Fund Balance:	\$135,500	\$120,223	\$120,223	\$0	\$50,587	\$50,587
Ending Fund Balance:	\$120,223	\$50,587	\$78,882	\$0	\$0	\$39,495

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 180 NARCOTICS SEIZURE						
<i>REVENUES:</i>						
Forfeitures	15,794	106,506	106,506	-	169,096	127,096
Law Enforcement Contracts/Grants	2,217	25,340	12,539	-	27,039	10,255
Interest Earnings	171	2,127	965	-	-	2,753
Proceeds from Sale of Vehicles	-	-	-	-	-	-
Total Revenues	32,681	\$133,973	\$120,010	-	\$196,135	\$140,105
<i>EXPENDITURES:</i>						
Investigations	66,876	97,007	70,656	-	145,529	62,120
Capital	-	173,301	167,145	-	106,273	17,795
Total Expenditures	\$66,876	\$270,308	\$237,801	\$0	\$251,802	\$79,915
Beginning Fund Balance:	\$226,196	\$192,000	\$192,000	\$0	\$55,667	\$55,667
Ending Fund Balance:	\$192,000	\$55,667	\$74,209	\$0	\$0	\$115,856

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 181 FELONY SEIZURE						
<i>REVENUES:</i>						
Forfeitures/Misc/Interest	40	26,338	26,091	-	-	634
Total Revenues	\$40	\$26,338	\$26,091	\$0	\$0	\$634
<i>EXPENDITURES:</i>						
Investigations/Predictive Policing	11,679	16,047	14,842	-	23,305	2,155
Capital Purchases	-	23,184	20,488	-	-	-
Transfer to Fund 501 Fleet & Equipment	-	-	-	-	-	-
Total Expenditures	\$11,679	\$39,231	\$35,330	\$0	\$23,305	\$2,155
Beginning Fund Balance:	\$47,837	\$36,198	\$36,198	\$0	\$23,305	\$23,305
Ending Fund Balance:	\$36,198	\$23,305	\$26,960	\$0	\$0	\$21,784

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 182 FEDERAL SEIZURE						
<i>REVENUES:</i>						
Forfeitures	919	18,701	63,701	-	29,214	29,214
Interest Earnings	181	1,374	547	-	-	45
Total Revenues	\$1,100	\$20,075	\$64,248	\$0	\$29,214	\$29,259
<i>EXPENDITURES:</i>						
Crime Prevention	0	17,884	21,309	-	703	5,776
Capital	18,501	144,992	144,992	-	29,214	19,455
Total Expenditures	\$18,501	\$162,876	\$166,301	\$0	\$29,917	\$25,232
Beginning Fund Balance:	\$160,907	\$143,505	\$143,505	\$0	\$703	\$703
Ending Fund Balance:	\$143,505	\$703	\$41,451	\$0	\$0	\$4,731

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 190 CDBG						
<i>REVENUES:</i>						
Grants	925,565	1,215,475	711,578	553,819	1,766,002	608,697
Section 108 Loan Proceeds	-	-	-	-	-	-
Interest Earnings	6	15	15	-	-	-
Miscellaneous/Contributions	5,661	1,800	1,300	-	-	-
Total Revenues	\$931,232	\$1,217,289	\$712,893	\$553,819	\$1,766,002	\$608,697
<i>EXPENDITURES:</i>						
Grants	799,461	867,051	503,451	553,819	3,629,735	584,315
Section 108 Loan Repayment	-	-	-	-	-	-
Transfer Out - Fund 302 Transportation	-	-	-	-	-	-
Total Expenditures	\$799,461	\$867,051	\$503,451	\$553,819	\$3,629,735	\$584,315
Beginning Fund Balance:	\$1,381,724	\$1,513,495	\$1,513,495	\$1,513,495	\$1,863,733	\$1,863,733
Ending Fund Balance:	\$1,513,495	\$1,863,733	\$1,722,937	\$1,513,495	\$0	\$1,888,115

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 191 NEIGHBORHOOD STABILIZATION PROGRAM						
<i>REVENUES:</i>						
Grant-NSP 1	46,093	29,581	29,581	-	275,000	-
Grant-NSP 3	-	-	-	-	-	-
Abatement Charges	-	-	-	25,000	25,000	-
Abatement Interest	6,090	6,326	6,326	3,000	3,000	-
Total Revenues	\$52,182	\$35,907	\$35,907	\$28,000	\$303,000	\$0
<i>EXPENDITURES:</i>						
Grant-NSP 1	9,263	276,435	3,214	28,000	303,000	-
Grant-NSP 3	43,357	-	-	-	14,148	-
Total Expenditures	\$52,620	\$276,435	\$3,214	\$28,000	\$317,148	\$0
Beginning Fund Balance:	\$255,115	\$254,676	\$254,676	\$0	\$14,148	\$14,148
Ending Fund Balance:	\$254,676	\$14,148	\$287,369	\$0	\$0	\$14,148

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 192 SSMCP (SOUTH SOUND MILITARY COMMUNITIES PARTNERSHIP)						
<i>REVENUES:</i>						
Grants	531,351	6,903,052	6,903,052	-	1,598,850	184,000
Partner Participation	204,800	205,550	180,050	236,125	244,125	276,758
Misc/Other	-	228,768	116,188	-	160,000	184,083
Transfer In From Fund 001 General	50,000	80,000	50,000	75,000	75,000	75,000
Total Revenues	\$786,151	\$7,417,370	\$7,249,290	\$311,125	\$2,077,975	\$719,841
<i>EXPENDITURES:</i>						
SSMCP Capital & 1-Time	771,870	7,804,483	7,724,306	306,377	1,913,227	426,407
Total Expenditures	\$771,870	\$7,804,483	\$7,724,306	\$306,377	\$1,913,227	\$426,407
Beginning Fund Balance:	\$18,018	\$32,299	\$32,299	\$0	(\$354,814)	(\$354,814)
Ending Fund Balance:	\$32,299	(\$354,814)	\$ (442,717)	\$4,748	(\$190,066)	(\$61,380)

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

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 195 PUBLIC SAFETY GRANTS						
REVENUES:						
Grants	460,460	506,449	389,210	-	894,803	429,510
Total Revenues	\$460,460	\$506,449	\$389,210	\$0	\$894,803	\$429,510
EXPENDITURES:						
Grants	460,460	506,449	389,210	-	894,803	429,510
Total Expenditures	\$460,460	\$506,449	\$389,210	\$0	\$894,803	\$429,510
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance:	(\$0)	\$0	\$0	\$0	\$0	\$0

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 196 ARPA (AMERICAN RESCUE PLAN ACT) GRANT						
REVENUES:						
Grants	1,298,065	1,904,263	1,281,040	-	10,419,705	1,842,512
Program Income	-	700,000	-			
Interest	1,209	125,077	47,506	-	-	367,118
Total Revenues	\$1,299,275	2,729,341	1,328,546	\$0	\$10,419,705	2,209,630
EXPENDITURES:						
Grants	1,299,275	1,903,054	1,281,040	-	11,245,992	1,842,512
Total Expenditures	\$ 1,299,275	\$1,903,054	\$1,281,040	\$0	\$11,245,992	\$1,842,512
Beginning Fund Balance:	\$0	\$0	\$0	\$19,209	\$826,287	\$826,287
Ending Fund Balance:	\$0	\$826,287	\$47,506	\$19,209	\$0	\$1,193,405

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

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 201 GENERAL OBLIGATION BOND DEBT SERVICE						
REVENUES:						
Transfer-In From General Fund	448,494	445,481	234,394	446,981	446,981	234,660
Transfer-In REET Fund	773,601	1,240,597	229,227	1,239,997	1,239,997	203,433
Transfer-In TBD Fund (\$20 VLF)	-	-	-	835,000	-	-
Total Revenues	\$1,222,095	\$1,686,078	\$463,621	\$2,521,978	\$1,686,978	\$438,093
EXPENDITURES:						
Principal & Interest - 59th Avenue	77,000	77,000	77,000	77,000	77,000	77,000
Principal & Interest - Police Station - 2009/2016	212,594	210,706	14,444	213,582	213,582	12,835
Principal & Interest - LOCAL LED Streetlight	158,900	157,775	142,950	156,400	156,400	144,825
Principle & Interest - Transp CIP - LTGO 2019	537,900	539,400	127,200	540,150	540,150	120,075
Principle & Interest - Transp CIP - LTGO 2020	235,701	235,699	28,534	235,701	235,701	26,748
Principle & Interest - Transp CIP - LTGO 2021	-	465,498	73,492	464,145	464,145	56,610
Principle & Interest - TBD \$20 VLF Bonds	-	-	-	835,000	-	-
Total Expenditures	\$1,222,095	\$1,686,078	\$463,621	\$2,521,978	\$1,686,978	\$438,093
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance:	\$0	\$0	\$0	\$0	\$0	\$0

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 202 LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE						
<i>REVENUES:</i>						
Interest	224	1,763	585	-	-	4,078
Assessments	252,218	144,858	84,881	236,692	236,692	179,487
LID 1109 Bond Proceeds for Admin Fees (Fund 302)	-	-	-	-	-	-
Total Revenues	\$252,442	\$146,621	\$85,466	\$236,692	\$236,692	\$183,565
<i>EXPENDITURES:</i>						
LID 1101/1103	220,690	330	165	-	109,584	270
LID 1108	63,100	60,142	82	10,962	10,962	135
LID 1109	97,739	95,515	95,015	225,730	225,730	93,452
Total Expenditures	\$381,529	155,987	95,262	\$236,692	\$346,276	93,857
Beginning Fund Balance:	\$248,038	\$118,951	\$118,951	\$0	\$109,584	\$109,584
Ending Fund Balance:	\$118,951	\$109,585	\$109,155	\$0	\$0	\$199,292

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 204 SEWER PROJECT DEBT SERVICE						
<i>REVENUES:</i>						
Sewer Charges (4.75% Sewer Surcharge)	790,478	900,320	681,859	826,000	826,000	677,137
Interest Earnings/Other	734	13,533	5,516	5,200	5,200	38,883
Sanitary Side Sewer Connection Home Loan Repayment	5,649	-	-	20,058	20,058	-
Total Revenues	\$796,861	\$913,853	\$687,376	\$851,258	\$851,258	\$716,020
<i>EXPENDITURES:</i>						
Principal & Interest	480,086	477,618	477,618	475,150	475,150	475,150
Transfer To Fund 311 Sewer Capital	190,000	50,000	-	50,000	50,000	-
Total Expenditures	\$670,086	\$527,618	\$477,618	\$525,150	\$525,150	\$475,150
Beginning Fund Balance:	\$607,313	\$734,088	\$734,088	\$1,070,728	\$1,120,324	\$1,120,324
Ending Fund Balance:	\$734,088	\$1,120,324	\$943,846	\$1,396,836	\$1,446,432	\$1,361,195

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 251 LOCAL IMPROVEMENT DISTRICT (LID) GUARANTY DEBT SERVICE						
<i>REVENUES:</i>						
Interest Earnings	125	2,095	907	-	-	4,522
Total Revenues	\$125	\$2,095	\$907	\$0	\$0	\$4,522
<i>EXPENDITURES:</i>						
Transfer Out - Fund 001 General	-	-	-	-	-	-
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Beginning Fund Balance:	\$132,968	\$133,093	\$133,093	\$133,093	\$135,188	\$135,188
Ending Fund Balance:	\$133,093	\$135,188	\$134,000	\$133,093	\$135,188	\$139,710

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 301 PARKS CAPITAL						
<i>REVENUES:</i>						
Grants	686,715	563,591	285,307	275,000	9,546,580	1,915,192
Motor Vehicle Excise Tax for Paths & Trails	4,683	4,627	3,591	-	-	3,559
Interest Earnings	1,539	58,752	26,045	-	175,000	141,207
Contributions/Donations/Utility & Developers	13,540	11,000	-	-	-	-
Transfer In From Fund 001 General	2,562,260	647,500	647,500	690,000	2,620,877	2,620,877
Transfer In From Fund 102 REET	158,000	624,500	624,500	-	614,124	614,124
Transfer In From Fund 104 Hotel/Motel Lodging Tax	68,049	-	-	-	-	-
Transfer In From Fund 401 Surface Water Mgmt	-	-	-	-	206,277	-
Total Revenues	\$3,494,786	\$1,909,970	\$1,586,943	\$965,000	\$13,162,858	\$5,294,959
<i>EXPENDITURES:</i>						
Capital	2,712,062	1,350,824	839,786	965,000	17,087,738	3,320,454
Total Expenditures	\$2,712,062	\$1,350,824	\$839,786	\$965,000	\$17,087,738	\$3,320,454
Beginning Fund Balance:	\$2,605,500	\$3,388,224	\$3,388,224	\$0	\$3,947,369	\$3,947,369
Ending Fund Balance:	\$3,388,224	\$3,947,369	\$4,135,380	\$0	\$22,488	\$5,921,875

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 302 TRANSPORTATION CAPITAL PROJECT						
REVENUES:						
Motor Vehicle Excise Tax	318,668	314,833	244,335	331,860	331,860	242,157
State Transportation Package - Multi-Modal Distribution	81,553	83,768	62,831	82,940	82,940	62,131
State Transportation Package - Increased Gas Tax (MVET)	71,360	73,298	54,977	72,732	72,732	54,365
Traffic Mitigation Fees	-	-	-	-	-	10,807
Pavement Degradation Fees	44,110	47,386	39,609	-	-	43,682
Grants/Congressional Direct Spending	3,574,537	5,658,915	4,401,257	5,075,510	11,215,140	2,093,344
Contributions from Utilities/Developers/Partners	950,443	1,153,924	594,492	-	1,126,257	1,125,134
LID Financing	-	-	-	91,000	91,000	-
Proceeds from Sale of Asset/Street Vacation	-	28,685	-	-	-	340,000
Interest/Other	4,346	138,918	58,373	-	329,500	432,780
GO Bond Proceeds	6,639,010	-	-	1,422,000	1,422,000	-
Transfer In - Fund 001 General	700,000	1,219,825	1,219,825	700,000	590,703	590,703
Transfer In - Fund 102/303 REET	818,295	5,187,200	5,187,200	2,626,628	3,509,007	2,399,739
Transfer In - Fund 103 TBD	-	2,358,000	1,858,000	-	624,000	444,000
Transfer In - Fund 190 CDBG	18,137	276,823	26,581	-	-	-
Transfer In - Fund 401 SWM	930,556	3,893,169	1,802,376	751,330	1,910,955	636,494
Total Revenues	\$14,151,015	\$20,434,745	\$15,549,855	\$11,154,000	\$21,306,094	\$8,475,336
EXPENDITURES:						
Capital Projects	11,981,972	14,274,739	9,158,771	14,921,000	34,093,635	10,522,158
Debt Issue Cost	49,389	-	-	-	-	-
Transfer Out - Fund 303 REET	-	42,084	42,084	-	153,500	-
Total Expenditures	\$12,031,361	\$14,316,823	\$9,200,855	\$14,921,000	\$34,247,135	\$10,522,158
Beginning Fund Balance:	\$4,869,918	\$6,989,572	\$6,989,572	\$3,767,000	\$13,107,493	\$13,107,493
Ending Fund Balance:	\$6,989,572	\$13,107,493	\$13,338,572	\$0	\$166,452	\$11,060,671

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 303 REAL ESTATE EXCISE TAX						
<i>REVENUES:</i>						
Real Estate Excise Tax	4,557,032	4,134,784	3,463,041	2,200,000	2,917,500	1,883,081
Interest Earnings	1,817	53,741	20,031	-	-	62,957
Transfer In - Transportation CIP	-	42,084	42,084	-	231,084	-
Total Revenue	\$4,558,849	4,230,609	3,525,156	2,200,000	3,148,584	\$1,946,038
<i>EXPENDITURES:</i>						
Transfer Out - Fund 201 GO Bond Debt Service	773,601	1,240,597	229,227	1,239,997	1,239,997	203,433
Transfer Out - Fund 301 Parks CIP	158,000	624,500	624,500	-	614,124	614,124
Transfer Out - Fund 302 Transportation CIP	818,295	5,187,200	5,187,200	2,626,628	3,509,007	2,399,739
Total Expenditures	\$1,749,896	\$7,052,297	\$6,040,927	\$3,866,625	\$5,363,128	\$3,217,296
Beginning Fund Balance:	\$2,271,510	\$5,080,463	\$5,080,463	\$2,068,447	\$2,258,775	\$2,258,775
Ending Fund Balance:	\$5,080,463	\$2,258,775	\$2,564,692	\$401,822	\$44,232	\$987,517

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 311 SEWER CAPITAL PROJECT						
<i>REVENUES:</i>						
Grants	-	-	-	597,995	2,675,417	100,545
Sewer Availability Charge	613,517	285,655	220,072	195,870	195,870	223,182
Interest Earnings	81,850	26,183	11,798	-	-	61,146
Proceeds from Lien	4,081	1,664	1,408	-	-	4,100
Transfer In Fund 204 Sewer Debt (Sewer Surcharge 4.75%)	190,000	50,000	-	50,000	50,000	-
Total Revenues	\$889,447	\$363,502	\$233,278	\$843,865	\$2,921,287	\$388,974
<i>EXPENDITURES:</i>						
Capital/Administration	895,865	103,974	93,419	1,446,000	4,153,292	113,084
Total Expenditures	\$895,865	103,974	93,419	\$1,446,000	\$4,153,292	113,084
Beginning Fund Balance:	\$1,531,919	\$1,525,500	\$1,525,500	\$974,310	\$1,785,029	\$1,785,029
Ending Fund Balance:	\$1,525,500	\$1,785,029	\$1,665,359	\$372,175	\$553,024	\$2,060,918

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 401 SURFACE WATER MANAGEMENT						
<i>REVENUES:</i>						
Storm Drainage Fees	4,682,408	4,990,889	2,866,542	4,629,310	4,629,310	3,063,890
Site Development Permit Fee	86,145	69,895	53,335	50,000	50,000	115,000
Interest Earnings & Misc	6,283	176,624	78,927	18,500	18,500	318,068
Subtotal Operating Revenues	\$4,774,836	\$5,237,408	\$2,998,804	\$4,697,810	\$4,697,810	\$3,496,957
<i>EXPENDITURES:</i>						
Engineering Services	1,478,580	1,526,948	1,096,388	2,094,793	2,096,249	1,161,392
Operations & Maintenance	889,557	600,622	376,618	1,298,729	1,298,729	422,147
IS Charges to Be Allocated		-		-	-	-
Revenue Bonds - Debt Service (15-Year Life, 4%)	-	501,000	35,308	500,995	500,995	24,955
Transfer to Fund 001 General Admin Support	284,700	284,700	213,525	284,700	284,700	213,525
Subtotal Operating Expenditures	\$2,652,837	\$2,913,270	\$1,721,839	\$4,179,217	\$4,180,673	\$1,822,020
OPERATING INCOME (LOSS)	\$2,122,000	\$2,324,139	\$1,276,965	\$518,593	\$517,137	\$1,674,937
As a % of Operating Expenditures	80.0%	79.8%	74.2%	12.4%	12.4%	91.9%
<i>OTHER FINANCING SOURCES:</i>						
Grants/Contributions/Settlements/Misc	37,518	127,817	106,769	-	420,545	144,795
American Lake Management District	32,659	24,564	22,685	33,640	33,640	17,881
Flood Control Opportunity Fund	-	146,263	-	-	-	-
Revenue Bonds - Bond Proceeds	4,028,365	-	-	-	-	-
Subtotal Other Financing Sources	\$4,098,541	\$298,645	\$129,454	\$33,640	\$454,185	\$162,676
<i>OTHER FINANCING USES:</i>						
Capital/1-Time	75,635	460,152	368,322	768,678	1,833,347	226,953
Debt Issue Cost	28,361	-	-	-	-	-
American Lake Management District	31,129	16,594	1,998	32,637	65,549	23,968
Transfer to Fund 301 Parks CIP	-	-	-	-	206,277	-
Transfer to Fund 302 Transportation Capital	930,556	3,893,169	1,802,376	751,330	1,910,955	636,494
Subtotal Other Financing Uses	\$1,065,681	\$4,369,915	\$2,172,695	\$1,552,645	\$4,016,128	\$887,414
Total Revenues and Other Sources	\$8,873,377	\$5,536,053	\$3,128,258	\$4,731,450	\$5,151,995	\$3,659,633
Total Expenditures and other Uses	\$3,718,518	\$7,283,185	\$3,894,534	\$5,731,862	\$8,196,801	\$2,709,434
Beginning Fund Balance:	\$5,821,019	\$10,975,879	\$10,975,879	\$4,393,180	\$9,228,747	\$9,228,747
Ending Fund Balance:	\$10,975,879	\$9,228,747	\$10,209,603	\$3,392,768	\$6,183,941	\$10,178,946

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 501 FLEET & EQUIPMENT						
<i>OPERATING REVENUES:</i>						
M&O Revenue	609,767	715,706	496,030	800,720	800,720	480,804
Interest Earnings	3,932	73,798	31,300	-	-	170,495
Total Revenues	\$613,700	\$789,504	\$527,330	\$800,720	\$800,720	\$651,299
<i>OPERATING EXPENDITURES:</i>						
Fuel/Gasoline	323,367	431,757	288,028	459,150	459,150	338,358
Other Supplies	12,089	16,430	11,163	3,990	3,990	4,803
Repairs & Maintenance	308,472	421,019	263,262	337,580	337,580	308,361
Other Services & Charges	352	590	590	-	-	428
Total Expenditures	\$644,280	\$869,796	\$563,043	\$800,720	\$800,720	\$651,949
Operating Revenue Over/(Under) Expenditures	(\$30,580)	(\$80,293)	(\$35,714)	\$0	\$0	(\$650)
<i>OTHER FINANCING SOURCES:</i>						
Replacement Reserves Collections	835,636	843,892	562,594	852,806	852,806	631,601
Capital Contribution	99,695	52,170	26,545	1,245,420	1,245,420	747,333
Proceeds From Sale of Assets	30,580	80,293	35,293	-	-	650
Transfer In From Fund 504 Risk Management	-	-	-	-	227,531	67,531
Total Other Financing Sources	\$965,911	\$976,354	\$624,432	\$2,098,226	\$2,325,757	\$1,447,115
<i>OTHER FINANCING USES:</i>						
Fleet & Equipment New & Replacement	585,059	312,269	238,574	1,725,800	2,291,331	1,352,732
Transfer to Fund 180 Narcotics Seizure	14,500	-	-	-	-	-
Total Other Financing Uses	\$599,559	\$312,269	\$238,574	\$1,725,800	\$2,291,331	\$1,352,732
Total Revenues	\$1,579,611	\$1,765,858	\$1,151,762	\$2,898,946	\$3,126,477	\$2,098,414
Total Expenditures	\$1,243,839	\$1,182,065	\$801,617	\$2,526,520	\$3,092,051	\$2,004,681
Beginning Fund Balance:	\$4,261,308	\$4,597,080	\$4,597,080	\$5,000,658	\$5,180,872	\$5,180,872
Ending Fund Balance:	\$4,597,080	\$5,180,872	\$4,947,225	\$5,373,084	\$5,215,298	\$5,274,605

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 502 PROPERTY MANAGEMENT						
<i>OPERATING REVENUES:</i>						
M&O Revenue	769,605	760,062	508,341	812,134	812,134	519,231
Interest Earnings	549	9,253	3,897	-	-	21,992
Total Operating Revenues	\$ 770,154	\$ 769,314	\$ 512,238	\$ 812,134	\$ 812,134	\$ 541,223
<i>OPERATING EXPENDITURES:</i>						
City Hall Facility	415,462	399,345	268,814	419,436	419,436	318,374
Police Station	294,848	318,335	196,337	321,799	321,799	197,370
Parking Facilities/Light Rail	59,844	51,635	47,087	70,899	70,899	25,480
Total Operating Expenditures	\$ 770,154	\$ 769,314	\$ 512,238	\$ 812,134	\$ 812,134	\$ 541,223
Operating Revenue Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>OTHER FINANCING SOURCES:</i>						
Annual Replacement Reserve Collections / Other 1-Time	26,782	126,930	75,000	100,000	773,739	132,879
Total Other Financing Sources	\$ 26,782	\$ 126,930	\$ 75,000	\$ 100,000	\$ 773,739	\$ 132,879
<i>OTHER FINANCING USES:</i>						
Capital/1-Time/6-Year Property Management Plan	36,604	45,783	37,644	545,000	1,344,364	67,221
Total Other Financing Uses	\$ 36,604	\$ 45,783	\$ 37,644	\$ 545,000	\$ 1,344,364	\$ 67,221
Total Revenues	\$ 796,936	\$ 896,245	\$ 587,238	\$ 912,134	\$ 1,585,873	\$ 674,103
Total Expenditures	\$ 806,758	\$ 815,097	\$ 549,882	\$ 1,357,134	\$ 2,156,498	\$ 608,445
Beginning Fund Balance:	\$584,300	\$574,479	\$574,479	\$530,000	\$655,626	\$655,626
Ending Fund Balance:	\$574,479	\$655,626	\$611,835	\$85,000	\$85,000	\$721,284

	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 503 INFORMATION TECHNOLOGY						
<i>REVENUES:</i>						
M&O Revenue	1,381,651	1,874,210	1,278,440	2,273,546	2,428,574	1,282,391
Misc/Interest/Other	215	4,453	1,973	-	-	12,340
Total Operating Revenues	\$ 1,381,866	\$ 1,878,663	\$ 1,280,413	\$ 2,273,546	\$ 2,428,574	\$ 1,294,731
<i>EXPENDITURES:</i>						
Personnel	583,361	640,728	452,044	770,961	770,961	548,987
Supplies	49,704	94,684	68,413	179,520	184,020	65,296
Services & Charges	748,801	1,143,251	759,084	1,323,065	1,473,593	680,448
Total Operating Expenditures	\$1,381,866	\$1,878,663	\$1,279,541	\$2,273,546	\$2,428,574	\$1,294,731
Operating Revenue Over/(Under) Expenditures	\$0	\$0	\$872	\$0	\$0	\$0
<i>OTHER FINANCING SOURCES:</i>						
Replacement Reserve Collection	-	66,576	49,932	66,844	66,844	50,133
Capital Contrib & Other 1-Time /6-Year Strategic Plan	344,580	404,150	274,489	600,100	1,422,375	1,021,124
Total Other Financing Sources	\$344,580	\$470,726	\$324,421	\$666,944	\$1,489,219	\$1,071,257
<i>OTHER FINANCING USES:</i>						
One-Time/Capital	344,580	404,150	325,293	603,600	1,425,875	1,021,124
Total Other Financing Uses	\$344,580	\$404,150	\$325,293	\$603,600	\$1,425,875	\$1,021,124
Total Revenues	\$1,726,446	\$2,349,389	\$1,604,834	\$2,940,490	\$3,917,793	\$2,365,988
Total Expenditures	\$1,726,446	\$2,282,813	\$1,604,834	\$2,877,146	\$3,854,449	\$2,315,855
Beginning Fund Balance:	\$205,523	\$205,522	\$205,522	\$272,278	\$272,098	\$272,098
Ending Fund Balance:	\$205,523	\$272,098	\$205,522	\$335,622	\$335,442	\$322,231

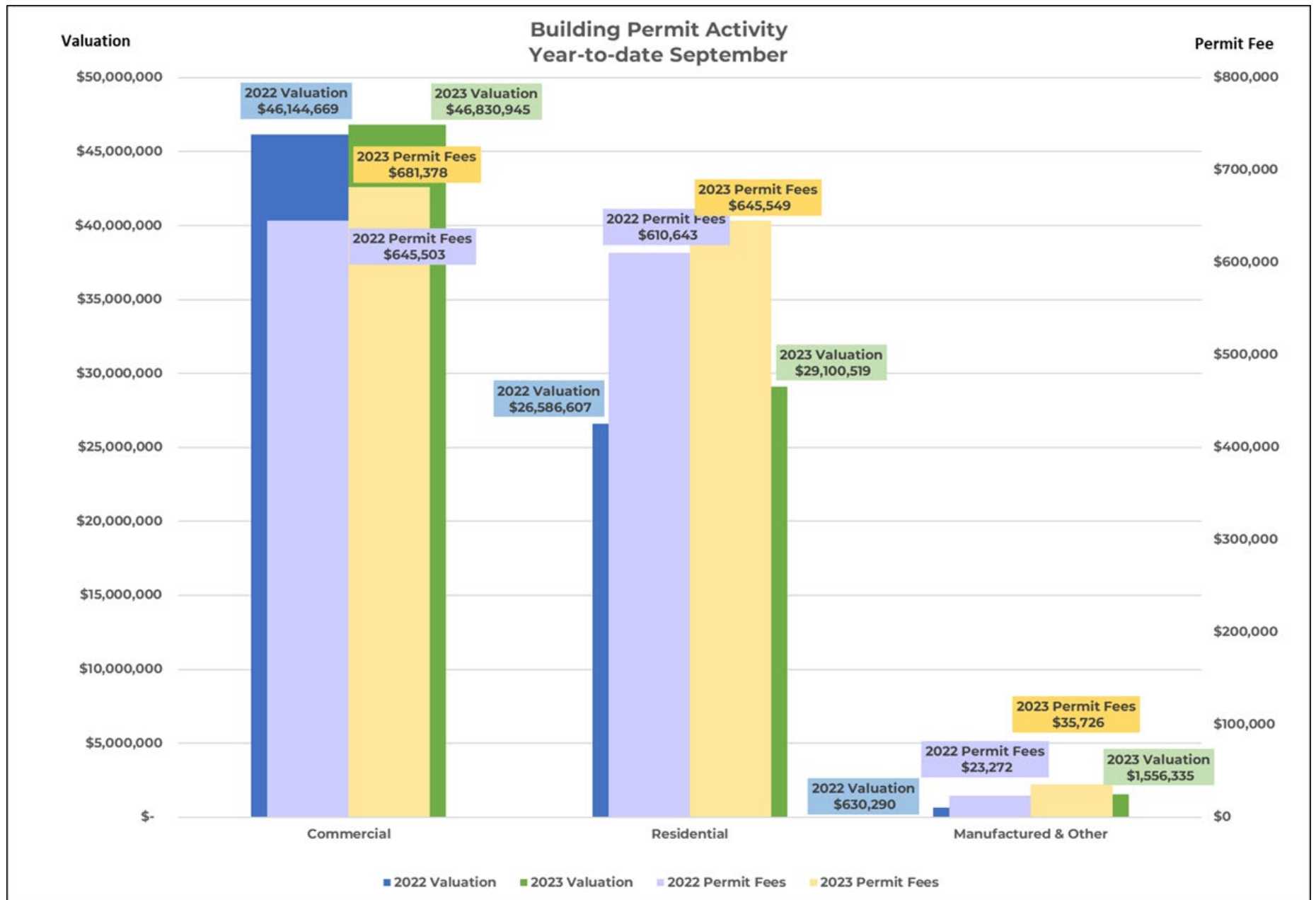
	2021 Annual Actual	2022 Annual	2022 Actual YTD	2023 Original	2023 Current Revised	2023 Actual YTD
FUND 504 RISK MANAGEMENT						
<i>REVENUES:</i>						
M&O Revenue	1,273,297	1,644,051	1,543,884	2,048,830	2,102,830	2,113,319
AWC Retro Refund	117,286	0	0	-	-	-
Interest/Miscellaneous	-	205	205	-	-	-
Insurance Proceeds/3rd Party Recoveries	215,508	225,432	154,472	400,000	697,531	312,807
Total Revenues	\$1,606,091	\$1,869,688	\$1,698,562	\$2,448,830	\$2,800,361	\$2,426,127
<i>EXPENDITURES:</i>						
Safety Program	2,754	2,223	2,223	3,980	3,980	4,090
AWC Retro Program	33,945	231	29,923	77,450	77,450	57,085
WCIA Assessment	1,364,838	1,477,145	1,477,145	1,967,400	2,021,400	2,020,676
Claims/Judgments & Settlements	204,554	390,089	189,271	400,000	470,000	276,745
Total Expenditures	\$1,606,091	\$1,869,688	\$1,698,562	\$2,448,830	\$2,572,830	\$2,358,595
<i>OTHER FINANCING SOURCES:</i>						
Capital Contribution/1-Time M&O	-	-	-	-	-	-
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
<i>OTHER FINANCING USES:</i>						
Transfer To Fund 501 Fleet & Equipment	-	-	-	-	227,531	67,531
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$227,531	\$67,531
Total Revenues	\$1,606,091	\$1,869,688	\$1,698,562	\$2,448,830	\$2,800,361	\$2,426,127
Total Expenditures	\$1,606,091	\$1,869,688	\$1,698,562	\$2,448,830	\$2,800,361	\$2,426,127
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance:	\$0	\$0	\$0	\$0	\$0	\$0

Building Permit Activity Report

Permit Type Description	2022 Total YTD September			2023 Total YTD September			2023 Change over 2022 Increase/(Decrease)					
	# of Permits	Permit Fees	Valuation	# of Permits	Permit Fees	Valuation	# of Permits		Permit Fees		Valuation	
Commercial	279	\$ 645,503	\$ 46,144,669	351	\$ 681,378	\$ 46,830,945	72	26%	\$ 35,876	6%	\$ 686,276	1%
Commercial Addition	9	\$ 29,682	\$ 1,897,504	6	\$ 115,045	\$ 17,342,949	(3)	-33%	\$ 85,363	288%	\$ 15,445,445	814%
Commercial Carport	-	\$ -	\$ -	-	\$ -	\$ -	0	n/a	\$ -	n/a	\$ -	n/a
Commercial Deck	-	\$ -	\$ -	-	\$ -	\$ -	0	n/a	\$ -	n/a	\$ -	n/a
Commercial Demolition Permit	11	\$ 3,341	\$ 339,300	17	\$ 5,925	\$ 384,000	6	55%	\$ 2,584	77%	\$ 44,700	13%
Commercial Gate	6	\$ 10,319	\$ 398,666	5	\$ 7,580	\$ 274,625	(1)	-17%	\$ (2,739)	-27%	\$ (124,041)	-31%
Commercial Mechanical	82	\$ 60,759	\$ 2,216,515	89	\$ 76,311	\$ 2,499,477	7	9%	\$ 15,552	26%	\$ 282,962	13%
Comm Over-the-Counter	12	\$ 1,724	\$ 38,050	-	\$ -	\$ -	(12)	-100%	\$ (1,724)	-100%	\$ (38,050)	-100%
Solar - Comm/Non-prescriptive Res	-	\$ -	\$ -	-	\$ -	\$ -	0	n/a	\$ -	n/a	\$ -	n/a
New Commercial Building	7	\$ 108,391	\$ 11,600,017	5	\$ 53,963	\$ 4,458,493	(2)	-29%	\$ (54,428)	-50%	\$ (7,141,524)	-62%
New Commercial Bldg - Multi-	3	\$ 64,479	\$ 5,887,826	3	\$ 62,928	\$ 4,806,274	0	0%	\$ (1,551)	-2%	\$ (1,081,552)	-18%
Commercial Plumbing	57	\$ 26,386	\$ 197,541	67	\$ 25,282	\$ 490,943	10	18%	\$ (1,104)	-4%	\$ 293,402	149%
Commercial Swimming Pool/Spa	-	\$ -	\$ -	-	\$ -	\$ -	0	n/a	\$ -	n/a	\$ -	n/a
Comm over-the-counter plumbing	3	\$ 1,378	\$ 38,000	-	\$ -	\$ -	(3)	-100%	\$ (1,378)	-100%	\$ (38,000)	-100%
Commercial Retaining Wall	1	\$ 789	\$ 8,100	2	\$ 2,792	\$ 95,720	1	100%	\$ 2,004	254%	\$ 87,620	1082%
Commercial Remodel	74	\$ 323,639	\$ 22,726,424	119	\$ 287,196	\$ 14,271,437	45	61%	\$ (36,443)	-11%	\$ (8,454,987)	-37%
Commercial Re-roof	10	\$ 12,599	\$ 749,406	34	\$ 42,785	\$ 2,148,840	24	240%	\$ 30,186	240%	\$ 1,399,434	187%
Comm re-roof over-the-counter	1	\$ 1,259	\$ 34,020	1	\$ 880	\$ 48,725	0	0%	\$ (379)	-30%	\$ 14,705	43%
Commercial Window	3	\$ 757	\$ 13,300	3	\$ 691	\$ 9,461	0	0%	\$ (66)	-9%	\$ (3,839)	-29%
Comm Window replacement OTC	-	\$ -	\$ -	-	\$ -	\$ -	0	n/a	\$ -	n/a	\$ -	n/a
Residential	1,016	\$ 610,643	\$ 26,586,607	930	\$ 645,549	\$ 29,100,519	(86)	-8%	\$ 34,906	6%	\$ 2,513,913	9%
Residential Accessory Structure	18	\$ 23,357	\$ 912,736	17	\$ 23,935	\$ 903,882	(1)	-6%	\$ 578	2%	\$ (8,853)	-1%
Residential Addition	24	\$ 35,809	\$ 1,350,415	31	\$ 59,745	\$ 3,045,970	7	29%	\$ 23,935	67%	\$ 1,695,555	126%
Residential Accessory Dwelling	2	\$ 7,060	\$ 307,947	-	\$ -	\$ -	(2)	-100%	\$ (7,060)	-100%	\$ (307,947)	-100%
Residential Demolition Permit	22	\$ 4,963	\$ 510,680	11	\$ 2,412	\$ 65,775	(11)	-50%	\$ (2,552)	-51%	\$ (444,905)	-87%
Residential Gate	-	\$ -	\$ -	-	\$ -	\$ -	0	n/a	\$ -	n/a	\$ -	n/a
Residential Mechanical	99	\$ 11,922	\$ 27,475	282	\$ 70,362	\$ 1,695,144	183	185%	\$ 58,440	490%	\$ 1,667,669	6070%
Res over-the-counter mechanical	403	\$ 32,225	\$ 20,150	168	\$ 13,439	\$ 2,715	(235)	-58%	\$ (18,786)	-58%	\$ (17,435)	-87%
New Single Family Residence	43	\$ 245,824	\$ 14,765,684	42	\$ 224,501	\$ 15,290,502	(1)	-2%	\$ (21,323)	-9%	\$ 524,818	4%
Residential Plumbing	87	\$ 16,552	\$ 203,780	98	\$ 24,195	\$ 296,273	11	13%	\$ 7,643	46%	\$ 92,493	45%
Res over-the-counter plumbing	37	\$ 2,340	\$ 13,000	25	\$ 1,420	\$ 3,512	(12)	-32%	\$ (920)	-39%	\$ (9,488)	-73%
Residential Re-roof	25	\$ 12,757	\$ 539,681	55	\$ 27,569	\$ 1,225,621	30	120%	\$ 14,812	116%	\$ 685,941	127%
Res re-roof over-the-counter	42	\$ 18,324	\$ 839,641	4	\$ 1,695	\$ 69,414	(38)	-90%	\$ (16,629)	-91%	\$ (770,227)	-92%
Residential Remodel/Repair	132	\$ 150,343	\$ 5,720,890	119	\$ 126,810	\$ 4,393,627	(13)	-10%	\$ (23,534)	-16%	\$ (1,327,262)	-23%
Solar - Residential Prescriptive OTC	30	\$ 25,785	\$ 708,574	49	\$ 56,140	\$ 1,778,933	19	63%	\$ 30,354	118%	\$ 1,070,359	151%
Residential Window Replacement	38	\$ 12,206	\$ 327,275	22	\$ 9,693	\$ 245,410	(16)	-42%	\$ (2,513)	-21%	\$ (81,866)	-25%
Res Window replacement OTC	14	\$ 11,176	\$ 338,678	7	\$ 3,635	\$ 83,739	(7)	-50%	\$ (7,541)	-67%	\$ (254,939)	-75%
WEB Residential Furnace	-	\$ -	\$ -	-	\$ -	\$ -	0	n/a	\$ -	n/a	\$ -	n/a
WEB Residential Water Heater	-	\$ -	\$ -	-	\$ -	\$ -	0	n/a	\$ -	n/a	\$ -	n/a
Manufactured Home	10	\$ 5,841	\$ 178,876	16	\$ 6,389	\$ 153,712	6	60%	\$ 548	9%	\$ (25,164)	-14%
Manufactured Home - residential	-	\$ -	\$ -	-	\$ -	\$ -	0	n/a	\$ -	n/a	\$ -	n/a
Manufactured Home - MH Park	-	\$ -	\$ -	1	\$ 241	\$ -	1	n/a	\$ 241	n/a	\$ -	n/a
Monument Sign	10	\$ 5,841	\$ 178,876	15	\$ 6,148	\$ 153,712	5	50%	\$ 307	5%	\$ (25,164)	-14%
Other	50	\$ 17,431	\$ 451,414	92	\$ 29,337	\$ 1,402,623	42	84%	\$ 11,906	68%	\$ 951,209	211%
Change of Use	-	\$ -	\$ -	26	\$ 6,630	\$ -	26	n/a	\$ 6,630	n/a	\$ -	n/a
Day Care	1	\$ 117	\$ -	-	\$ -	\$ -	(1)	-100%	\$ (117)	-100%	\$ -	n/a
Pole Sign	5	\$ 4,865	\$ 245,520	3	\$ 514	\$ 6,250	(2)	-40%	\$ (4,351)	-89%	\$ (239,270)	-97%
Wall Sign	25	\$ 8,769	\$ 205,894	22	\$ 7,894	\$ 175,489	(3)	-12%	\$ (875)	-10%	\$ (30,405)	-15%
Adult Family Home	19	\$ 3,680	\$ -	37	\$ 6,808	\$ -	18	95%	\$ 3,128	85%	\$ -	n/a
Universal Base Plan	-	\$ -	\$ -	4	\$ 7,490	\$ 1,220,884	4	n/a	\$ 7,490	n/a	\$ 1,220,884	n/a
	1,355	\$ 1,279,418	\$ 73,361,566	1,389	\$ 1,362,653	\$ 77,487,799	34	3%	\$ 83,235	7%	\$ 4,126,233	6%

Note:

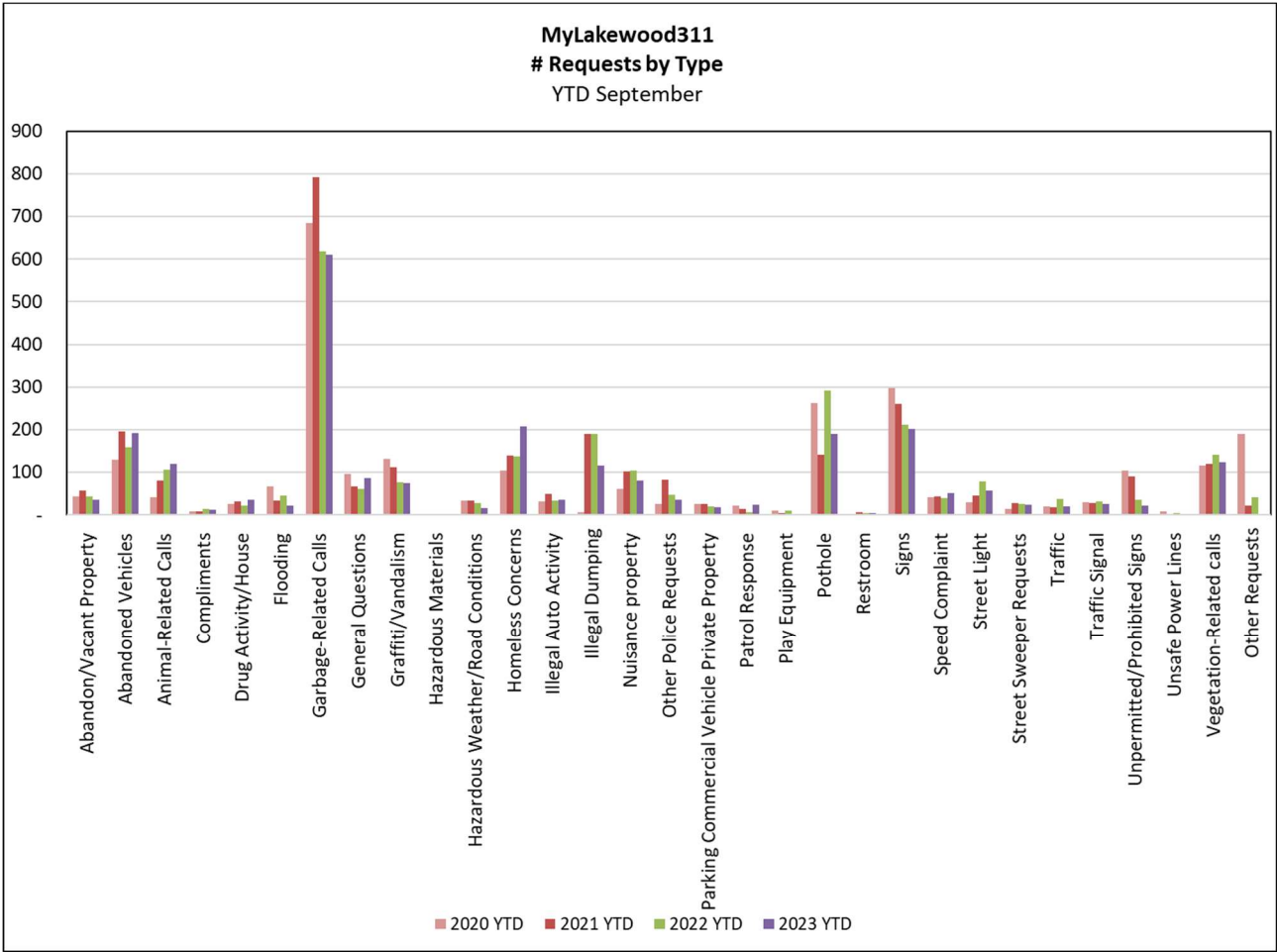
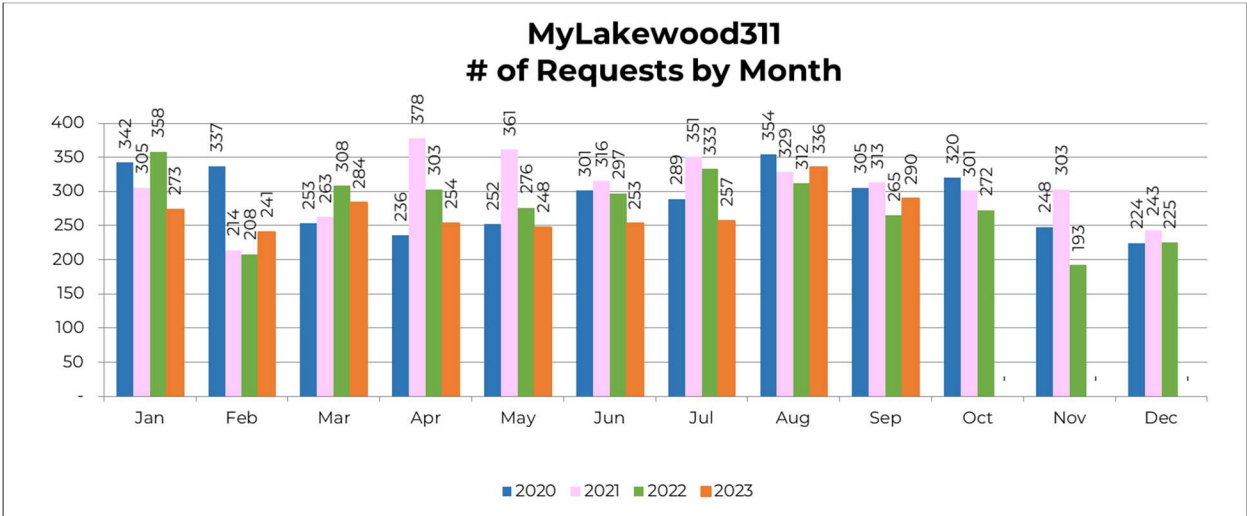
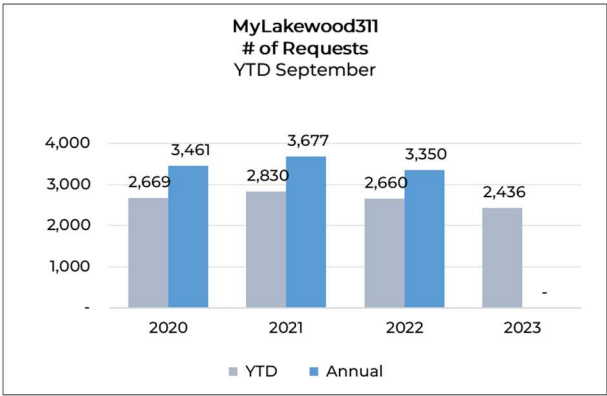
- Reports generated in the permits module are based either on application date range or issued date range and are meant to show activity.
- At application a portion of the fees are collected with the balance being collected at issuance which could fall in two different reporting periods.
- The report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



Annual Totals	2022 # Permits	2023 # Permits	2022 Permit Fees	2023 Permit Fees	2022 Valuation	2023 Valuation
Commercial	279	351	\$ 645,503	\$ 681,378	\$ 46,144,669	\$ 46,830,945
Residential	1,016	930	\$ 610,643	\$ 645,549	\$ 26,586,607	\$ 29,100,519
Manufactured & Other	60	108	\$ 23,272	\$ 35,726	\$ 630,290	\$ 1,556,335
Total	1,355	1,389	\$ 1,279,418	\$ 1,362,653	\$ 73,361,566	\$ 77,487,799

MyLakewood311 # of Requests by Type								YTD June - Change from Prior Year Increase/(Decrease)					
	2020		2021		2022		2023						
Type	YTD Sept	Annual	YTD Sept	Annual	YTD Sept	Annual	YTD Sept	2023 vs 2022		2022 vs 2021		2021 vs 2020	
Abandon/Vacant Property	44	53	56	61	44	52	36	(8)	-18%	(12)	27%	12	27%
Abandoned Vehicles	130	180	196	250	158	210	191	33	21%	(38)	24%	66	51%
Animal-Related Calls	41	56	80	98	106	129	120	14	13%	26	-25%	39	95%
Compliments	9	10	9	11	14	15	12	(2)	-14%	5	-36%	-	0%
Drug Activity/House	26	27	31	38	21	25	36	15	71%	(10)	48%	5	19%
Flooding	67	95	33	67	45	60	22	(23)	-51%	12	-27%	(34)	-51%
Garbage-Related Calls	685	861	792	988	618	794	610	(8)	-1%	(174)	28%	107	16%
General Questions	96	115	66	87	61	96	87	26	43%	(5)	8%	(30)	-31%
Graffiti/Vandalism	131	192	112	141	77	97	74	(3)	-4%	(35)	45%	(19)	-15%
Hazardous Materials	1	4	1	2	3	4	2	(1)	-33%	2	-67%	-	0%
Conditions	34	46	33	60	27	30	15	(12)	-44%	(6)	22%	(1)	-3%
Homeless Concerns	103	141	139	173	137	188	207	70	51%	(2)	1%	36	35%
Illegal Auto Activity	31	38	50	62	34	37	35	1	3%	(16)	47%	19	61%
Illegal Dumping	6	6	190	238	189	235	116	(73)	-39%	(1)	1%	184	3067%
Nuisance property	61	90	102	143	103	119	80	(23)	-22%	1	-1%	41	67%
Other Police Requests	25	34	82	102	47	70	36	(11)	-23%	(35)	74%	57	228%
Vehicle Private Property	26	30	26	35	20	24	17	(3)	-15%	(6)	30%	-	0%
Patrol Response	22	24	13	13	6	11	23	17	283%	(7)	117%	(9)	-41%
Play Equipment	10	11	5	6	10	11	-	(10)	-100%	5	-50%	(5)	-50%
Pothole	263	294	141	196	291	326	190	(101)	-35%	150	-52%	(122)	-46%
Restroom	1	2	6	8	4	4	4	-	0%	(2)	50%	5	500%
Signs	297	401	261	362	211	270	202	(9)	-4%	(50)	24%	(36)	-12%
Speed Complaint	41	47	44	62	39	45	51	12	31%	(5)	13%	3	7%
Street Light	30	54	46	82	78	101	56	(22)	-28%	32	-41%	16	53%
Street Sweeper Requests	14	26	28	56	25	37	23	(2)	-8%	(3)	12%	14	100%
Traffic	19	24	18	26	38	44	19	(19)	-50%	20	-53%	(1)	-5%
Traffic Signal	30	39	27	43	32	39	26	(6)	-19%	5	-16%	(3)	-10%
Signs	103	127	90	101	35	50	21	(14)	-40%	(55)	157%	(13)	-13%
Unsafe Power Lines	8	8	2	4	5	5	1	(4)	-80%	3	-60%	(6)	-75%
Vegetation-Related calls	116	148	119	123	141	169	124	(17)	-12%	22	-16%	3	3%
Other Requests	190	267	22	28	41	53	-	(41)	-100%	19	-46%	(168)	-88%
Total	2,669	3,461	2,830	3,677	2,660	3,350	2,436	(224)	-8%	(170)	6%	161	6%

MyLakewood311 # of Requests by Type								YTD Sep - Change from Prior Year Increase/(Decrease)					
	2020		2021		2022		2023						
Type	YTD Sep	Annual	YTD Sep	Annual	YTD Sep	Annual	YTD Sep	2023 vs 2022		2022 vs 2021		2021 vs 2020	
Abandon/Vacant Property	44	53	56	61	44	52	36	(8)	-18%	(12)	27%	12	27%
Abandoned Vehicles	130	180	196	250	158	210	191	33	21%	(38)	24%	66	51%
Animal-Related Calls	41	56	80	98	106	129	120	14	13%	26	-25%	39	95%
Compliments	9	10	9	11	14	15	12	(2)	-14%	5	-36%	-	0%
Drug Activity/House	26	27	31	38	21	25	36	15	71%	(10)	48%	5	19%
Flooding	67	95	33	67	45	60	22	(23)	-51%	12	-27%	(34)	-51%
Garbage-Related Calls	685	861	792	988	618	794	610	(8)	-1%	(174)	28%	107	16%
General Questions	96	115	66	87	61	96	87	26	43%	(5)	8%	(30)	-31%
Graffiti/Vandalism	131	192	112	141	77	97	74	(3)	-4%	(35)	45%	(19)	-15%
Hazardous Materials	1	4	1	2	3	4	2	(1)	-33%	2	-67%	-	0%
Weather/Road	34	46	33	60	27	30	15	(12)	-44%	(6)	22%	(1)	-3%
Homeless Concerns	103	141	139	173	137	188	207	70	51%	(2)	1%	36	35%
Illegal Auto Activity	31	38	50	62	34	37	35	1	3%	(16)	47%	19	61%
Illegal Dumping	6	6	190	238	189	235	116	(73)	-39%	(1)	1%	184	3067%
Nuisance property	61	90	102	143	103	119	80	(23)	-22%	1	-1%	41	67%
Other Police Requests	25	34	82	102	47	70	36	(11)	-23%	(35)	74%	57	228%
Vehicle Private Property	26	30	26	35	20	24	17	(3)	-15%	(6)	30%	-	0%
Patrol Response	22	24	13	13	6	11	23	17	283%	(7)	117%	(9)	-41%
Play Equipment	10	11	5	6	10	11	-	(10)	-100%	5	-50%	(5)	-50%
Pothole	263	294	141	196	291	326	190	(101)	-35%	150	-52%	(122)	-46%
Restroom	1	2	6	8	4	4	4	-	0%	(2)	50%	5	500%
Signs	297	401	261	362	211	270	202	(9)	-4%	(50)	24%	(36)	-12%
Speed Complaint	41	47	44	62	39	45	51	12	31%	(5)	13%	3	7%
Street Light	30	54	46	82	78	101	56	(22)	-28%	32	-41%	16	53%
Street Sweeper Requests	14	26	28	56	25	37	23	(2)	-8%	(3)	12%	14	100%
Traffic	19	24	18	26	38	44	19	(19)	-50%	20	-53%	(1)	-5%
Traffic Signal	30	39	27	43	32	39	26	(6)	-19%	5	-16%	(3)	-10%
Signs	103	127	90	101	35	50	21	(14)	-40%	(55)	157%	(13)	-13%
Unsafe Power Lines	8	8	2	4	5	5	1	(4)	-80%	3	-60%	(6)	-75%
Vegetation-Related calls	116	148	119	123	141	169	124	(17)	-12%	22	-16%	3	3%
Other Requests	190	267	22	28	41	53	-	(41)	-100%	19	-46%	(168)	-88%
Total	2,669	3,461	2,830	3,677	2,660	3,350	2,436	(224)	-8%	(170)	6%	161	6%



MyLakewood311 # of Requests by Type														
Year 2022														
Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Sep	Total Annual
Abandon/Vacant Property	9	1	6	5	-	10	5	6	2	4	1	3	44	52
Abandoned Vehicles	18	12	21	22	17	25	21	12	10	22	17	13	158	210
Animal-Related Calls	13	1	10	11	13	9	14	21	14	11	4	8	106	129
Compliments	1	1	2	1	-	-	-	5	4	1	-	-	14	15
Drug Activity/House	6	1	1	1	2	5	1	2	2	1	1	2	21	25
Flooding	32	2	2	-	4	2	2	1	-	4	8	3	45	60
Garbage-Related Calls	63	54	80	70	72	46	77	81	75	64	56	56	618	794
General Questions	5	3	4	4	6	3	15	13	8	12	9	14	61	96
Graffiti/Vandalism	7	7	9	19	11	7	6	6	5	7	6	7	77	97
Hazardous Materials	-	-	1	-	1	-	1	-	-	-	1	-	3	4
Hazardous Weather/Road Conditions	7	1	-	3	2	4	5	2	3	1	-	2	27	30
Homeless Concerns	8	5	14	18	11	11	19	28	23	26	15	10	137	188
Illegal Auto Activity	6	4	3	4	4	5	4	2	2	1	2	-	34	37
Illegal Dumping	18	29	24	18	16	14	23	17	30	22	14	10	189	235
Noise/Nuisance	8	10	8	8	5	20	22	12	10	8	5	3	103	119
Other Police Requests	11	6	6	1	3	6	7	4	3	9	4	10	47	70
Parking Commercial Vehicle Private Property	3	2	4	-	-	2	5	2	2	1	1	2	20	24
Patrol Response	1	-	-	-	-	1	1	1	2	3	1	1	6	11
Play Equipment	-	-	2	1	-	1	1	2	3	1	-	-	10	11
Pothole	75	13	51	37	39	35	21	11	9	6	8	21	291	326
Restroom	-	-	3	-	-	-	1	-	-	-	-	-	4	4
Signs	42	26	26	31	20	13	17	23	13	18	21	20	211	270
Speed Complaint	6	2	6	4	4	4	4	5	4	5	-	1	39	45
Street Light	10	16	8	6	6	6	5	12	9	10	2	11	78	101
Street Sweeper Requests	1	1	2	7	3	1	4	3	3	4	5	3	25	37
Traffic	2	4	5	4	2	8	1	8	4	5	1	-	38	44
Traffic Signal	2	2	-	2	5	5	10	3	3	2	3	2	32	39
Unpermitted/Prohibited Signs	1	3	2	6	2	4	6	4	7	6	3	6	35	50
Unsafe Power Lines	-	-	-	-	-	2	3	-	-	-	-	-	5	5
Vegetation-Related calls	-	-	6	11	16	42	31	20	15	14	3	11	141	169
Other Requests	3	2	2	9	12	6	1	6	-	4	2	6	41	53
Total	358	208	308	303	276	297	333	312	265	272	193	225	2,660	3,350

MyLakewood311 # of Requests by Type															
Year 2021															
Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Sep	Total Annual	
Abandon/Vacant Property	-	3	2	13	9	7	10	9	3	-	2	3	56	61	
Abandoned Vehicles	22	15	20	22	28	22	33	21	13	16	14	24	196	250	
Animal-Related Calls	5	2	9	7	14	10	10	11	12	6	4	8	80	98	
Compliments	2	1	1	-	1	-	2	-	2	1	-	1	9	11	
Drug Activity/House	6	2	2	4	2	4	3	4	4	1	3	3	31	38	
Flooding	21	3	-	-	-	4	-	-	5	7	18	9	33	67	
Gang Activity	-	-	1	-	2	2	2	3	-	-	1	-	10	11	
Garbage-Related Calls	71	53	67	126	109	75	97	99	95	87	57	52	792	988	
General Questions	5	5	9	12	3	10	8	5	9	3	12	6	66	87	
Graffiti/Vandalism	15	3	7	13	10	5	15	25	19	16	12	1	112	141	
Hazardous Materials	-	-	-	-	-	-	1	-	-	-	-	1	1	2	
Hazardous Weather/Road Conditions	17	5	-	-	-	1	3	4	3	3	9	15	33	60	
Homeless Concerns	6	7	15	25	14	11	16	25	20	20	4	10	139	173	
Illegal Auto Activity	2	6	4	6	7	5	9	5	6	5	4	3	50	62	
Illegal Dumping	16	16	19	29	23	15	37	17	18	20	13	15	190	238	
Noise/Nuisance	9	8	12	11	14	7	13	17	11	18	13	10	102	143	
Other Police Requests	2	7	7	10	11	14	8	7	16	7	9	4	82	102	
Parking Commercial Vehicle Private Property	-	2	3	1	9	3	2	2	4	2	5	2	26	35	
Patrol Response	2	1	1	1	-	2	1	4	1	-	-	-	13	13	
Play Equipment	-	-	-	-	2	1	-	2	-	-	-	1	5	6	
Pothole	28	27	17	16	17	13	10	6	7	11	20	24	141	196	
Restroom	-	-	-	1	-	-	2	-	3	1	1	-	6	8	
Signs	43	22	27	32	38	30	24	16	29	40	41	20	261	362	
Speed Complaint	2	1	3	3	6	6	10	5	8	5	11	2	44	62	
Street Light	5	11	9	4	4	-	3	4	6	12	12	12	46	82	
Street Sweeper Requests	1	-	1	8	-	10	2	2	4	8	15	5	28	56	
Traffic	3	2	-	2	3	1	3	2	2	2	4	2	18	26	
Traffic Signal	3	-	4	5	5	1	-	4	5	3	8	5	27	43	
Unpermitted/Prohibited Signs	7	6	13	7	9	25	6	11	6	4	5	2	90	101	
Unsafe Power Lines	-	-	-	-	-	1	-	1	-	1	1	-	2	4	
Vegetation-Related calls	11	4	9	17	17	26	18	17	-	-	3	1	119	123	
Other Requests	1	2	1	3	4	5	3	1	2	2	2	2	22	28	
Total	305	214	263	378	361	316	351	329	313	301	303	243	2,830	3,677	

MyLakewood311 # of Requests by Type Year 2020														
Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Sep	Total Annual
Abandon/Vacant Property	3	7	5	1	5	1	4	7	11	3	3	3	44	53
Abandoned Vehicles	8	11	11	6	21	16	22	18	17	24	12	14	130	180
Animal-Related Calls	10	11	8	5		1		1	5	12		3	41	56
Compliments		1	1	1		2	1	1	2			1	9	10
Drug Activity/House	1	1	-	4	1	4	9	1	5			1	26	27
Flooding	25	1	4	-	1	3	1	1	31	13	10	5	67	95
Gang Activity	2						3	4			1	1	9	11
Garbage-Related Calls	65	74	68	63	58	71	70	123	93	64	54	58	685	861
General Questions	8	9	12	20	16	13	11	4	3	5	6	8	96	115
Graffiti/Vandalism	25	17	23	11	16	8	12	10	9	24	24	13	131	192
Hazardous Materials						1				2		1	1	4
Hazardous Weather/Road Conditions	6	5		3	6	5	4	4	1	5	1	6	34	46
Homeless Concerns	12	11	6	7	4	12	15	18	18	19	7	12	103	141
Illegal Auto Activity	4	1	2	8	4	1	3	1	7	2	3	2	31	38
Illegal Dumping	3						3						6	6
Noise/Nuisance	2	3	2	3	10	13	9	13	6	5	11	13	61	90
Other Police Requests		1	4	4	1	1	3	3	8	5	2	2	25	34
Parking Commercial Vehicle Private Property	1		3	1	3	2	7	6	3	1	3		26	30
Patrol Response	2	1	4	7		6			2		1	1	22	24
Play Equipment		1	2	1			4	2			1		10	11
Pothole	65	74	26	33	4	29	5	15	12	4	14	13	263	294
Restroom		1									1		1	2
Signs	63	53	29	28	21	18	23	38	24	52	38	14	297	401
Speed Complaint	5	3	4	3	9	2	7	5	3	3	2	1	41	47
Street Light	2	7	5	2	2	2	5	3	2	9	6	9	30	54
Street Sweeper Requests		3			3	4	2	1	1	5	3	4	14	26
Traffic			2	1	3	2	3	5	3	4		1	19	24
Traffic Signal	6	2	3		1	2	5	7	4	4	3	2	30	39
Unpermitted/Promoted Signs	9	15	6	2	9	23	7	20	12	14	8	2	103	127
Unsafe Power Lines	-	-	-	-	-	-	6	2	-	-	-	-	8	8
Vegetation-Related calls	13	15	6	8	17	13	16	25	3	16	10	6	116	148
Other Requests	2	9	17	14	37	46	29	16	20	25	24	28	190	267
Total	342	337	253	236	252	301	289	354	305	320	248	224	2,669	3,461

Executive Leadership Team

Performance Measures	Target	YTD	Previous Year Ends			
		Q3	2022	2021	2020	2019
Percentage of performance evaluations due during quarter completed	100%	44%	48%	31%	38%	44%

Informational Measures	Historic Average	YTD	Previous Year Ends			
		Q3	2022	2021	2020	2019
Percentage of employees in compliance with quarterly mandatory training	91%	97%	97%	81%	91%	89%
Percentage of performance evaluations due during quarter completed	40%	44%	48%	31%	38%	44%
Worker's Compensation Experience Factor (not cumulative)	<1.0	0.9151	0.90	0.89	1.01	1.02
Percentage of new hires from underutilized EEO category	25%	23%	25%	N/A	N/A	N/A

Finance

Performance Measures	Target	YTD	Previous Year Ends			
		Q3	2022	2021	2020	2019
% of accounts receivable aged balances over 60 days versus annual billing	5%	2.22%	1.47%	0.17%	0.07%	1.54%
GFOA Award Received for the Annual Comprehensive Financial Report (ACFR) (2013-2021)	Yes	Yes	Yes	Yes	Yes	Yes
GFOA Award Received for the Popular Annual Financial Report (PAFR) (2013-2021)	Yes	Yes	Yes	Yes	Yes	Yes
GFOA Award Received for 2023 & 2024 Biennium's Budget Document	Yes	Yes	Yes	Yes	Yes	Yes
Clean Audit for Prior Fiscal Year	Yes	No	Yes	Yes	Yes	Yes
Bond Rating Per Standard & Poor's	AA	AA	AA	AA	AA	AA

Informational Measures	Historic Average	YTD	Previous Year Ends			
		Q3	2022	2021	2020	2019
# of invoices paid annually	7577	6,026	7,453	7,221	7,160	8,350
% of invoices paid within 30 days of invoice date	95%	89%	89%	89.25%	89.18%	89.83%

Information Technology

Performance Measures	Target	YTD				Previous Year Ends			
		Q1	Q2	Q3	Q4	2022	2021	2020	2019
Overall Phish-Phone Percentage (Cyber Phishing)	< 29%	10%	<12%			7%	5%	19%	N/A

Informational Measures	Historic Average	YTD				Previous Year Ends			
		Q1	Q2	Q3	Q4	2022	2021	2020	2019
# of users served	248	250	240	245		250	259	223	259
# of personal computers maintained	466	455	450	430		500	492	444	428
# of applications maintained	140	140	140	142		140	140	139	139
# of servers maintained (LAN/WAN)	83	60	50	50		85	81	82	83
# of Cell Phones maintained	222	222	222	235		250	205	205	229
# of Shoretel phones operated and maintained	290	290	290	290		290	290	290	290
% of IT system up-time during normal business hours	97%	98%	99%	99%		90%	100%	100%	99%
% of communications up-time during normal business hours	98%	99%	99%	99%		90%	100%	100%	100%
Number of help desk requests received (YTD)	1612	850	1500	2001		1,498	1,601	1,466	1,885
Help desk requests resolved: Total requests resolved (YTD)	1570	803	1400	1925		1,732	1,478	1,311	1,759

City Council

Performance Measures	Target	YTD	Previous Year Ends			
		Q3	2022	2021	2020	2019
# of City Council retreats	1 time this year	0	3	2	1	1
# of City Council sponsored/supported events	20 per year	31	25	21	5	33

New Year, New You Welcome Walk
 23rd Korean American Night
 Steilacoom Kiwanis Winter Fest
 Chief Leschi Memorial Walk
 25th Annual Asia Pacific New Year Ceremony
 Lakewood Multicultural Coalition Dr. Claudia Thomas Community Service Gala
 Lakewood Rotary Annual Fundraiser
 Lakewood Chamber of Commerce Blue Ribbon Cutting Ceremonies
 Cops V. Teacher Basketball Game
 Living Access Support Alliance (LASA) Annual Breakfast Event
 Pierce County Law Enforcement Memorial Event
 Kids Fishing Event
 Clover Park Technical College Scholarship Ceremony
 Arlington Project at Clover Park High School

Performance Measures	Target	YTD	Previous Year Ends			
		Q3	2022	2021	2020	2019
CDBG						
# of owner-occupied units rehabilitated	25	8	10	7	11	4
# of new affordable housing units constructed	9	0- Boat St underway	Boat St not started	0	0	5
# persons assisted with CDBG emergency payments programs, including	< 30	111	122	394	n/a	n/a
# persons with access to affordable housing through fair housing activities or emergency relocation assistance	100	8565	138	0	15	7
Nuisances and Abatements						
# of dangerous building abatements completed	25	10	18	16	14	5
RHSP						
# rental properties inspected	913	208	369	254	283	232
# rental units inspected	2,451	656	498	394	735	787
# of household units provided relocation assistance	< 20	48	22	N/A	N/A	N/A
Economic Development						
# of participants attending forums, focus groups, or special events	500	287	560	153	36	495

Informational Measures	Historic Average	YTD	Previous Year Ends			
		Q3	2022	2021	2020	2019
Measure- CDBG						
# of persons with new or improved access to public facility or infrastructure	5,115	0	5,345	0	875	5,115
# units assisted that are occupied by the elderly	12	14	12	28	5	4
\$ program income received (CDBG & NSP)	\$180,894	\$35,066	\$364,600	\$270,294	\$171,163	\$101,225
Measure - Nuisances and Abatements**						
#of dangerous building abatements pending	65	27	8	78	75	41
# of public nuisances completed annually	3	4	6	5	14	3
# of public nuisances pending	10	14	5	16	7	6
Measure- RHSP						
# rental properties registered	3,732	1,873	5,120	1,921	2,499	198
# rental units registered	13,915	14,850	29,474	11,629	13,902	1,116
Measure- Economic Development						
\$ investment created through economic dev efforts	\$320,000,000	\$188,088,632	\$569,306,864	\$470,001,046	\$488,375,205	\$303,316,305
# of business retention/expansion of interviews conducted	80	71	103	106	127	101
# of new market rate, owner-occupied housing units constructed annually	40	29	143	89	25	48
# of projects where permit assistance was provided	40	62	80	60	37	48
# of special projects completed	50	39	55	64	46	71
# of economic development inquiries received	200	192	306	277	266	636
# of business licenses issued in Lakewood	700	494	760	732	755	553
# of new development projects assisted	30	24	42	32	38	32
Measure- Building Permit						
# of permits issued	tbd	573	2,405	tbd	1,769	1,716
# of plan reviews performed	tbd	313	1,111	tbd	875	1,057
# of inspections performed	tbd	1,072	6,117	tbd	5,443	7,174
Average turnaround time for 1st review - Site Development Permits	tbd	66	50	30	30	29

Informational Measures	Historic Average	YTD	Previous Year Ends			
		Q3	2022	2021	2020	2019
Measure- Long Range Planning						
Annual Comprehensive Plan & Development Regulation Amendments (setting docket, drafting city-initiated amendments, SEPA review of city-initiated amendments and privately-initiated amendments)	N/A	In-process	Completed	Completed for 2021	Completed for 2020	In-process
Annual Development Regulation Amendments	N/A	In-process	Completed	Not started	Completed for 2020	Not started
Annual Shoreline Restoration Plan and Master Program Review	N/A	N/A	Completed	Completed for 2021	Completed for 2020	Completed
Biennial Review of Downtown Subarea Plan (even years)	N/A	Not started	Completed	n/a	Completed for 2020	In-process
Biennial Review of Lakewood Station District Subarea Plan (odd years)	N/A	Part of 2024 review	Not started	Subarea Plan app'd in 2021; next review 2023	N/A	Not started
American Rescue Plan Act (ARPA) Program - Distribute Funds, Quarterly Reports to Treasury, Quarterly Reports to City Council, Technical Assistance to Subrecipients	N/A	In-process	In-process	In-process	In-process	In-process
Statutory Periodic Review of Comprehensive Plan per GMA (every 8 years/every 10 years)	N/A	N/A	In-process	Not started in 2021	Not started in 2020	In-process
Participation on Countywide and Regional Planning Bodies (GMCC, PSRC Regional Staff Committee, SSHAP Staff Working Group, TLP Continuum of Care, Other Appointed Positions)	N/A	Continual	Ongoing	Continual	Continual	Continual
Reporting to City Council re Projects and Programs	N/A	Continual	Ongoing	Continual	Continual	Continual
Monthly Lakewood Planning Commission Meetings	N/A	5	4	20-24	20-24	20-24
Buildable Lands Report - Development and Tracking	N/A	N/A in 2023	Completed	Completed for 2021	In-process for 2020	In-process 2019
City Population and Employment Growth Targets - Development and Tracking	N/A	N/A in 2023	Completed	In-process	In-process for 2020	In-process
Dicennial Census Data Development and Tracking	N/A	N/A in 2023	Completed	In-process/ nearing completion	In-process for 2020	In-process for 2019

CED - Current Planning

Permit Type- Current Planning	Target # of Days to first review	Quarter 3					Total Permits at Year End				
		Target # of Days	Total Permits	Average Days	% w/in Target?	# Outside Target	2023	2022	2021	2020	2019
Zoning Certification	28	28	4	41	25%	3	18	55	43	28	38
Conditional use	28	28	1	28.00	100%	0	1	2	1	4	4
Design Review	28	28	1	73	0%	1	10	18	19	10	12
Preliminary plat	28	28	0	0.00	0%	0	0	1	0	0	0
Sign permit	28	28	24	19	77%	3	52	40	62	55	51
SEPA Environmental	28	28	1	14	100	0	10	39	20	13	9
Building Permit	28	28	70	37	49%	36	207	672	393	346	335
Shoreline permit	28	28	5	45	40%	3	23	19	21	27	19

Permit Type	Target # of Days	Target # of Days	Total Permits	Average Days	% w/in Target?	# Outside Target
Commercial Building Permits	30	30	66	18	92%	5
New commercial buildings *	30	30	7	16	28%	5
New multi-family *	30	30	0	0	0%	0
Residential Building Permits	30	30	125	15	59%	51
New Single Family Homes	30	30`	11	25	72%	3
Mechanical	30	30	184	18	81%	6
Plumbing	30	30	77	16	55%	35
Site Development	30	30	9	3	0%	3
Accessory Dwelling Unit	30	30	1	12	100	0

*Historical data is not available for the days to first review.

City Manager

Performance Measures	Target	YTD	Previous Year Ends			
		Q3	2022	2021	2020	2019
Average # of items on study session agenda	< 6 items	4	4	5	5	4
# of presentations of the State of the City	10	6	5	6	6	11

Information Measures	Historic Average	YTD	Previous Year Ends			
		Q3	2022	2021	2020	2019
# of new followers: City Twitter (sunset at end of 2024)	834	427	210	2,710	198	219
# of new followers: LPD Twitter (sunset at end of 2024)	2869	850	1,146	8,809	550	969
# of new followers: City FB (sunset at end of 2024)	4134	1,367	856	10,907	3,612	1,160
# of new followers: LPD FB (sunset at end of 2024)	7210	2,224	981	18,248	N/A	2,402
# of new followers: Senior Center FB (sunset at end of 2024)	211	46	44	523	N/A	67
# of posts: LPD Instagram (sunset at end of 2024)	N/A	99	N/A	N/A	N/A	N/A
# of posts: City Instragram (sunset at end of 2024)	158	472	279	49	N/A	145
# of multimedia items produced - Video (sunset at end of 2024)	26	N/A	47	7	N/A	23
Audience Growth Rate %: City FB	tbd	4.70%	N/A	N/A	N/A	N/A
Audience Growth Rate %: LPD FB	tbd	6	N/A	N/A	N/A	N/A
Audience Growth Rate %: Senior Center FB	tbd	3	N/A	N/A	N/A	N/A
Audience Growth Rate %: City Instagram	tbd	11	N/A	N/A	N/A	N/A
Audience Growth Rate %: LPD Instagram	tbd	32	N/A	N/A	N/A	N/A
Audience Growth Rate %: City Twitter	tbd	10	N/A	N/A	N/A	N/A
Audience Growth Rate %: LPD Twitter	tbd	4	N/A	N/A	N/A	N/A
Total impressions: City FB	tbd	1,439,973	N/A	N/A	N/A	N/A
Total impressions: LPD FB	tbd	1,135,003	N/A	N/A	N/A	N/A
Total impressions: Senior Center FB	tbd	14,831	N/A	N/A	N/A	N/A
Total impressions: City Instagram	tbd	340,000	N/A	N/A	N/A	N/A
Total impressions: LPD Instagram	tbd	43,271	N/A	N/A	N/A	N/A
Total impressions: City Twitter	tbd	162,809	N/A	N/A	N/A	N/A
Total impressions: LPD Twitter	tbd	398,413	N/A	N/A	N/A	N/A
Total engagement: City FB	tbd	97,764	N/A	N/A	N/A	N/A
Total engagement: LPD FB	tbd	41,889	N/A	N/A	N/A	N/A
Total engagement: Senior Center FB	tbd	1,013	N/A	N/A	N/A	N/A
Total engagement:City Instagram	tbd	16,031	N/A	N/A	N/A	N/A
Total engagement: LPD Instagram	tbd	2,256	N/A	N/A	N/A	N/A
Total engagement:City Twitter	tbd	6,717	N/A	N/A	N/A	N/A
Total engagement:LPD Twitter	tbd	28,192	N/A	N/A	N/A	N/A
Total Video views: City FB	tbd	170,261	N/A	N/A	N/A	N/A
Total Video views: LPD FB	tbd	45,411	N/A	N/A	N/A	N/A
Total Video views: Senior Center FB	tbd	61	N/A	N/A	N/A	N/A
Total Video views: City YouTube Channel	tbd	450,459	N/A	N/A	N/A	N/A

Legal

	YTD		Previous Year Ends			
Performance Measures	Target	Q3	2022	2021	2020	2019
# of days on average to review/process a contract	2.3	3.1	2.57	2.78	2.12	1.8
Average days from incident to charging decision by Prosecutor	14	11.3	2	N/A	N/A	N/A
Average days from charging decision to filing complaint in Muncipal Court	5	10.3	6.06	N/A	N/A	N/A

	YTD		Previous Year Ends			
Informational Measures	Historic Average	Q3	2022	2021	2020	2019
# of criminal citation cases filed	2,131	1,141	1,623	1,576	2,274	3,050
# of days on average for PRA response (Next Request)	27	12.10	27.57	34	21	24
# of days on average for PRA response (GovQA)	26	10.62	15.73	21.82	13.31	52.19

Human Resources

Informational Measures	Historic Average	YTD	Previous Years			
		Q3	2022	2021	2020	2019
Human Resources						
Number of current (unexpired) Collective Bargaining Agreements as of EOQ (not cumulative)	3	4	2	3.25	3.5	3.25
Voluntary Employee Turnover Rate	<12%	12.75%	12.33%	7.79%	8.17%	7.97%
Number of recruitments in progress (not cumulative)	N/A	21	23	31	10	40
Percentage of employees hired during the quarter last year and still employed	87%	88%	90%	88%	77.5%	93%
Average number of days to complete external recruitment (excluding Police Officers)(not cumulative)	<45	26	44	41.25	58.00	36
Percentage of Applicants who are People of Color	40%	45%	45%	N/A	N/A	N/A
Percentage of new hires from underutilized EEO category	60%	23%	25%	N/A	N/A	N/A
Risk Management						
Percentage of employees in compliance with quarterly mandatory training (not cumulative).		97%	97%	85.25%	91.25%	88.75%
Percentage Stay at Work applications of total medical releases to light duty	26%	55%	6%	33%	0	66%
Percentage workers comp developed claim expense of total annual premium cost = Loss Ratio%	189%	54.8%	471%	149%	7.3%	131%
Worker's Compensation Experience Factor (not cumulative)	0.95	0.9151	0.8988	0.8908	1.0137	1.01587

Municipal Court

		YTD	Previous Year Ends			
Performance Measures	Target	Q3	2022	2021	2020	2019
# of community group road tours	8	10	12	15	6	16
Cost saved from reduced number of court transports	\$35,000	\$75,242	\$21,249	\$30,516	\$25,708	\$24,113
Number of Veteran's Court participants	18	9	7	29	26	33

		YTD	Previous Year Ends			
Informational Measures	Historic Average	Q3	2022	2021	2020	2019
# of work crew hours performed in lieu of jail	1,048	168	408	568	872	2,344
Cost saved by using alternative sentencing	\$47,406	\$45,635	\$83,048	\$30,426	\$46,751	\$29,399
Number of Veteran's Court graduates	5	1	2	7	5	5

Police

Performance Measures	Target	YTD	Previous Year Ends			
		Q3	2022	2021	2020	2019
Specialty Units						
Successful Property Room Audits (percentage)	100%	0%	100%	100%	100%	100%
K9 training hours	tbd	707.2	1,017	128	N/A	N/A
Marine Service Hours	90	284	501	131	216	363
Criminal Investigations						
Cases assigned for follow up (percent of cases followed up)	1000	648	1,186	1,284	619	1,914
# of findings during Special Operations quarterly audits	0	0	0	0	0	0
Patrol						
Non-Priority Calls (Priority 2-9): # of minutes to respond to call for service	25	27.4	22.9	20.2	19.0	23.6
Top Priority calls (Priority 1): Average time from receipt to dispatch (in minutes)	4	3.9	3.5	2.8	2.9	3.3
Top Priority calls (Priority 1): Average time from dispatch to arrival on scene (in minutes)	3.5	4.2	2.7	4.1	4.0	4.4
Professional Standards						
% of officers meeting state requirements for annual training hours	100%	0%	100%	100%	100%	100%
# of training hours provided	8,080	9,358	18,318	12,453	11,190	11,199
Use of force as percent of arrests	5%	8.10%	6.92%	7%	6.25%	5.25%
Uses of force as percent of calls for service	0.20%	0.27%	0.21%	0.23%	0.21%	0.20%
CSRT						
Average calendar days: Code complaint to first investigation	7	2	4	2.5	2.25	2.25

Police

Informational Measures	Historic Average	YTD	Previous Year Ends			
		Q3	2022	2021	2020	2019
Specialty Units						
# of traffic stops	5,467	3,420	4,477	3,437	5,021	8,934
Animal Complaints	1,763	1,331	1,847	1,366	1,301	2,538
# of captures by K9	17	28	15	17	16	22
Special Response Team (SRT) Missions/Callout	13	22	14	15	10	14
Special Response Team (SRT) Training Days	33	31	39	30	32	30
Civil Disturbance missions	3	0	0	1	9	0
Civil Disturbance Team Training Days	3	3	1	4	2	6
Vehicle Collisions (Fatality)	3	2	1	3	3	3
Vehicle Collisions (Injury)	196	318	126	231	194	233
Vehicle Collisions (Non-Injury)	1087	727	1522	992	832	1000
Narcotics Detections	40	N/A	N/A	N/A	N/A	N/A
Criminal Investigations						
Cases cleared by investigation	956	621	743	1,284	621	1,177
Amount of narcotics seized (lbs)	37	27.5	4	62	45	n/a
Patrol						
# of arrests	1,752	1,366	1,474	1,455	1,806	2,271
# of self-initiated calls for service	14,353	10,979	10,772	10,792	14,399	21,448
Total calls for service	50,943	41,483	48,964	48,496	49,474	56,838
Professional Standards						
Successful WASPC accreditation	Yes	Yes	Yes	Yes	Yes	Yes
# of internal investigations conducted	9	3	5	6	13	12
Pursuits	32	24	29	25	39	34
Pursuit Terminations	11	5	4	6	16	17
Promotional processes completed	2	4	4	2	0	3
Hiring processes completed	8	9	13	12	2	5
Resignations/Retirements/Termination	9	8	11	17	3	5
CSRT						
Total number of code enforcement complaints received	664	453	649	708	619	680
Total code enforcement cases initiated during the reporting period	617	442	596	671	503	700
Code enforcement cases resolved through voluntary compliance	224	198	220	242	202	234
Code enforcement cases resolved through forced compliance	63	13	71	65	72	45
Code enforcement: Average calendar days, Inspection to Forced Compliance	9	2	1	24	10	2
Code enforcement: Average calendar days, Inspection to Voluntary Compliance	26	6.88	37	41	14	11.25
Code enforcement: Average calendar days, Inspection to Compliance	49	4.44	14	65	59	58
Community Meetings Attended	85	40	62	92	28	159

Parks, Recreation and Community Services

		YTD	Previous Year Ends			
Performance Measures	Target	Q3	2022	2021	2020	2019
Street Operations and Maintenance						
% of completed MyLakewood311 requests	100%	98%	90%	97%	97%	98%
# of illegal dumping requests responded to	tbd	547	N/A	N/A	N/A	N/A
# of potholes responded to	<275	174	326	187	289	259

		YTD	Previous Year Ends			
Informational Measures	Historic Average	Q3	2022	2021	2020	2019
Admin						
Cost Recovery % Target - 45% for parks and recreation services *	45 %	45%	49%	49%	44%	46%
Human Services						
Monthly average attendance at Lakewood Community Collaboration Meetings (duplicate participants)	40 each month	32	28.5	102	145	150
# of human services contracts managed	22	21	22	26	26	24
Recreation						
\$ vendor sales generated from Farmers Market	\$352,635	\$424,553	\$462,041	\$520,000	\$56,000	\$372,500
# of partners at SummerFEST	105	190	200	N/A	20	95
\$ vendor fees generated from SummerFest	\$9,460	\$21,105	\$13,220	N/A	\$5,700	N/A
\$ sponsorship, grants and in-kind service	\$87,813	\$183,000	123,800	\$52,150	\$62,000	\$113,300
# of dollars distributed for SNAP for Farmers Market	tbd	N/A	N/A	N/A	N/A	N/A
Senior Center						
# of unduplicated seniors served	1,149	1,086	1,144	687	1,074	1,692
\$ revenue generated from grants, fees, donations & in-kind support	\$45,638	\$23,425	\$30,865	\$26,514	\$46,607	\$78,566
# of volunteer hours	1,035	226	255	552	1192	2140
Park Facilities						
# of special use permits generated at park site (not FSP)	102	135	129	100	36	144
Boat Launch Revenue	\$57,190	\$53,229	\$54,242	\$61,932	\$60,869	\$51,716
# of returning customers	39	48	53	39	11	52
Fort Steilacoom						
# of special use permits for park use	234	300	315	313	66	241
# of returning customers	82	151	142	111	24	52
Property Management						
# of unscheduled system failures	25	12	19	26	12	44
# of service requests	457	199	237	547	356	689
Street Operations and Maintenance						
# of MyLakewood311 service requests regarding street maintenance	1,652	1,092	1,656	1,943	1,183	1,824
# of reported downed signs	337	190	253	326	385	385
# of traffic signal major equipment failures	0	0	0	0	0	0
# of after hour call outs	93	68	84	112	119	59

Public Works Engineering

Performance Measures	Target	YTD	Previous Year Ends			
		Q3	2022	2021	2020	2019
SWM Operations & Maintenance						
# of City street curb miles swept	3,600	637	3,918	4,270	4,234	3,776
# of catch basins cleaned or inspected	3,400	305	3,501	3,242	3,269	4,765
Engineering Services						
Average turnaround time for Right of Way Permits	5 days	5	5	5	5	6
% of time traffic signals are repaired within 30 days	100%	100%	100%	N/A	N/A	N/A
% of time street lights are repaired within 30 days	100%	0%	86%	N/A	N/A	N/A

Informational Measures	Historic Average	YTD	Previous Year Ends			
		Q3	2022	2021	2020	2019
SWM Operations & Maintenance						
# of hours of storm drain pipe video inspections recorded	642	15	150	1,267	442	709
# of linear feet of storm drain pipe cleaned	23,597	0	53	1,752	21,586	47,452
# of tons of sweeping and vector waste disposed of	1,150	29	796	1,538	886	1,381
Engineering Services						
# of businesses/properties inspected for SWM compliance	197	38	257	110	189	234
# of traffic signals operated and maintained	68	64	64	68	69	69
# of City maintained street lights	2,555	2,637	2,637	2555	2372	2372