



LAKEWOOD CITY COUNCIL STUDY SESSION AGENDA

Monday, March 11, 2024

7:00 P.M.

City of Lakewood

Council Chambers

6000 Main Street SW

Lakewood, WA 98499

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

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

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

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CALL TO ORDER

ITEMS FOR DISCUSSION:

- (3) 1. Neighborhood Connections - Program Coordinator Role and Work Plan. – (Memorandum)
- (12) 2. 2024 Comprehensive Plan Periodic Review Update. – (Memorandum)
- (109) 3. Review of Six-Year Financial Forecast. – (Memorandum)

ITEMS TENTATIVELY SCHEDULED FOR THE MARCH 18, 2024 REGULAR CITY COUNCIL MEETING:

- 1. Business Showcase. – *Casa Mia*
- 2. Approving American Lake Park and Wards Lake Park furnishings (restroom, playground equipment and retaining wall block) purchases. – (Motion – Consent Agenda)

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

<http://www.cityoflakewood.us>

3. Authorizing the execution of an agreement with Cascade Right of Way Services, in the amount of \$171,120, for Right of Way services as part of the Custer Road – Bridgeport Way to 75th Sidewalk Project. – (Motion – Consent Agenda)
4. Vacating the 20-foot-wide alley abutting Lots 1 through 14, Block 69 Town Plat of Lakeview. – (Ordinance – Regular Agenda)
5. Parks and Transportation Capital Improvement Program Update. – (Reports by the City Manager – Regular Agenda)

REPORTS BY THE CITY MANAGER

CITY COUNCIL COMMENTS

ADJOURNMENT

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



TO: City Council

FROM: Christopher Davis, Neighborhood Connections Program Coordinator

THROUGH: John Caulfield, City Manager and *John E. Caulfield*
Tiffany Speir, Long Range & Strategic Planning Manager

DATE: March 11, 2024

SUBJECT: Neighborhood Connections - Program Coordinator Role and Work Plan

ATTACHMENTS: Draft Guide to Create a Neighborhood Association (**Appendix A**)

BACKGROUND

In 2023, the City Council approved the creation of the Neighborhood Connections-Program Coordinator role as an essential tool to creating an improved line of communication with the City for community members. As described in the budget:

[T]he primary objective is to facilitate open discussions on concerns and issues extending beyond public safety, emphasizing the establishment of robust relationships with local organizations. The position aims to bolster engagement in local city government, fostering a sense of community involvement and responsibility.

Described in more detail, the purposes for the Neighborhood Coordinator is to:

- drive positive transformation within neighborhoods and tackle local community challenges;
- function as a liaison for neighborhood revitalization with a focus is on enhancing safety and overall quality of life across the City;
- promote community understanding of City processes;
- facilitate informed communication; and
- ensure government transparency for an efficacious and engaged community;
- seek to establish collaborative relationships;
- comprehensively understand challenges;
- disseminate information;
- provide technical support; and
- collectively formulate viable solutions for neighborhood revitalization.

DISCUSSION

Christopher Davis, Neighborhood Connections Program Coordinator, joined Lakewood's staff in October, 2023. Since then, his work has included meeting with other City divisions and departments to gather information on the current state in Lakewood, the internal vision for Lakewood, and potential projects or programs to assist with over time:

- | | |
|-------------------------------------|--|
| - Community & Economic Development; | - Parks, Recreation, and Community Services; and |
| - Communications; | - Public Works Engineering |
| - Lakewood Police Department; | |

Chris has also attended and met with representatives for the following external meetings and events:

- Tillicum/Woodbrook Neighborhood Association;
- North Lakewood Neighborhood Association;
- Lake City Neighborhood Association;
- Lakewood Promise Advisory Board;
- Springbrook Partners' Meeting;
- Community Collaborations;
- Lakewood's Promise;
- Tillicum Community Resources Fair;
- Pierce County Thriving Together Resource Event;
- TPCHD Communities of Focus;
- WA Department of Commerce Short Course on Local Planning Training;
- Edgewater Park Master Plan Meeting;
- Health Communities Planning Interest Group;
- Lakewood United Meetings;
- Individual Neighbor meeting from Oakbrook, Tillicum, and Woodbrook;
- Clover Park School District (Grant M. Twyman-Director of Equity and Community Engagement, Ron Banner-Superintendent, Amari Davis-Equality, Diversity and Inclusion Coordinator;
- Korean Women Association;
- Springbrook Community Meetings;
- Pierce Transit
- Sound Transit
- TeamWrk
- Lakewood's Youth Council Meeting
- Public Safety Advisory Committee Meetings
- 2024 Comprehensive Plan Periodic Review Open Houses
- Partnering for Progress,
- Lisa Boyd and Darwin Peters from Lakewood United
- Lakewood Steering Committee
- Tillicum/Woodbrook Steering Committee

2023-2024 PRIORITIES FOR NEIGHBORHOOD COORDINATION

Ongoing:

1. Internal Collaboration

- Foster connections with fellow City staff to comprehend issues, align messaging, and offer community input.

2. Diversity, Equity, and Inclusion (DEI)

- Support the execution of Lakewood's DEI Programs.

3. Community Engagement:

- Cultivate ties with City Neighborhood Associations, fortifying communication channels with the City, and engaging with HOAs.
- Establish relationships with community and cultural organizations and leaders. - Participate actively in relevant City boards and commissions.

4. Capacity Building and Innovation:

- Cultivate collaborative relationships, boosting capacity, and innovatively addressing neighborhood concerns.

5. Public Representation and Relationship Building:

- Represent the City at events and cultivate relationships with residents and businesses.

- Engage with Lakewood businesses by attending meetings of business organizations.

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- Represent the City at events and cultivate relationships with residents and businesses.
- Engage with Lakewood businesses by attending meetings of business organizations.

7. Interdepartmental Support:

- Aid CED, PWE, Parks & Rec, LPD, and Communications in community interactions regarding priorities and projects over time.
- Aid the Long Range & Strategic Planning Manager as needed.

8. Information Dissemination:

- Deliver information and research to City Council and external organizations.

2024 Neighborhood Coordinator Work Plan

October-December 2023

- Meet with City staff to learn about historic, current, and emerging issues and projects
- Identify, meet with, and start establishing relationships with City stakeholders, community, leaders, and organizations
- Gather information on how neighborhoods, organizations, and businesses feel about the City
- Identify the current key priorities as expressed by each neighborhood
- Learn community members' vision for, and their desired methods of engagement with, the City
- Attend current neighborhood associations' meetings
- Attend relevant advisory board and committee, community collaborations, and youth council meetings

January-March 2024

- Develop a process to record issues, concerns, and recommendations from Lakewood community to share with the City Manager and departments
- Develop a feedback process for those in the community who engage with the Neighborhood Coordinator
- Work with Communications to develop messaging and marketing to increase public engagement
- Meet and start ongoing dialogue with cultural organizations (e.g., Mi Centro, KWA, Tacoma-Pierce County Black Collective) to identify opportunities for partnership with Lakewood
- Assess current community and youth engagement
- Meet with youth-based organizations, Clover Park School District, and other youth-based service providers (e.g., City Youth Council, YMCA, Boys & Girls Club, and more) to identify how to encourage more youth engagement with the City

- Assess opportunities for new collaborative relationships with people, organizations, and key community/cultural leaders
- Identify dormant neighborhood associations or neighborhood-based groups in order to begin strengthening relationship between them and the City
- Gather information about community-led planning efforts and share information about them with City staff

April-June 2024

- Assist with the evolution of neighborhood-based groups into Neighborhood Associations
- Improve messaging, social media outreach, and marketing to promote community understanding of City processes
- Facilitate informed and effective communication between the City and the neighborhoods.
- Identify and develop proposed sustainable solutions for current community-identified issues.
- Per identified key priorities, start conversations at neighborhood associations meetings about possible solutions that the City can realistically help to realize

July-September 2024

- Collaborate with residents, businesses and organizations to identify viable solutions for neighborhood revitalization and providing information about them to relevant City departments
- Identify success and challenges of Neighborhood Connections-Program Coordinator to date

October-December 2024

- Based on the City budget and results from 2023-2024 work plan, develop a Neighborhood Coordination work plan for the 2025-2026 biennium

Emerging Themes and Issues

During the meetings the Neighborhood Coordinator has held to date, it is evident that Lakewood residents are passionate about their city. Each neighborhood showcases a remarkable diversity in its residents, contributing to a rich tapestry of perspectives and needs. Lakewood community members are brimming with innovative ideas and creative solutions to address issues within their respective neighborhoods. There is a clear desire for the City and local organizations to invest in these solutions, providing a platform for community-driven initiatives.

Several consistent themes have emerged:

- **Food Access:** The issue of ensuring access to quality and affordable food is shared concern among residents.
 - Example: Springbrook Connections and Tacoma-Pierce County Health Department (TPHD) Communities of Focus are planning a survey from Lakewood Community around the topic of Food access and what foods are important for the community to have

- Transportation Needs: Discussions highlighted the pressing need for improved transportation infrastructure to enhance connectivity and accessibility within the City
 - Example: at Tillicum/Oakbrook Neighborhood Association Meeting, The President of Tillicum community Center board is currently conducting a survey to improve transportation specifically, a free direct bus from Tillicum to Lakewood Town Center and more direct routes from Tillicum to Downtown Tacoma
- Youth Services and Education: The community shares a common commitment to enhancing youth spaces, services, and education programs. Given the rising incidence of juvenile crime, prioritizing investments in preventative solutions and dedicated spaces is imperative to secure the well-being and prospects of Lakewood's future generations.
 - Example: Lakewood Promise is working on youth summit with selected youth services organizations and youth to develop plan and strategies in creating space for youth mental health
- Public Safety & Crime: Concerns about public safety and crime are widespread among Lakewood residents in various neighborhoods. While there is a willingness to propose solutions to the city and police department, there is also a shared apprehension about shouldering the burden of bringing up these issues and suggesting solutions.
 - Example: In many of neighborhood associations meetings, community members bring on concerns about problem areas in their neighborhoods
- Community Capacity and Resources Building: Lakewood boasts numerous community-based organizations dedicated to various causes, yet there is a disconnect among them. Despite their individual efforts, a lack of awareness about each other's services, resources, and events inhibits collaboration. Strengthening communication channels and fostering partnerships could amplify the impact of these organizations and better serve the community. By facilitating networking opportunities and sharing best practices, we can harness the collective potential for positive change in Lakewood.

Current Projects

Internal:

- Public Works:
 - Community Outreach to Springbrook Neighborhood about Lakewood Station Access Improvements
- Communication:
 - Creating a community calendar to promote community events and for organizations to know and share information
 - Creating centralized place for volunteerism in Lakewood

- Multi-Department:
 - Support in community volunteer coordination and creating a streamline process for current and new volunteers for City of Lakewood
- Community Development:
 - Updating CEDD permit forms and uploading to City's website

External:

- Community-Based Organizations
 - Lakewood United
 - Building partnership with Lakewood United and city of Lakewood to create positive civic engagement
 - Korean Women Association (KWA)
 - Established a relationship with KWA
 - Currently having conversations about intergenerational events for Youth and elders, cooking classes, creating mentorship
 - Springbrook Connections
 - Attending community meetings and building relationships
 - Tillicum Community Center
 - Supporting and providing resources for Resource Fair in summer
- Neighborhood Associations
 - Creating "How to" Guide for Lakewood residents to establish neighborhood Associations to be recognized by City Council.
 - Currently working with Lakewood residents in Hipkins/Fort Steilacoom Park area to establish Neighborhood Associations
 - Increasing engagement in Tillicum/Woodbrook Association, Lake City Neighborhood Association, and North Lakewood Neighborhood Association
 - Social Media
 - Connecting with community leaders
- Business Engagement
 - Attending Chamber of Commerce events
 - Connecting with future business owners
 - Owner of grocery outlet is looking for new location in Lakewood to increase food access
 - Asking businesses owners on how city of Lakewood could support their businesses
- Youth
 - Establishing new youth spaces and more "Friday Late Night" youth programming
 - Bring new youth programming to Lakewood

- Met with Lonnetta Cunningham TEAM WRK President & CEO, TeamWrk is nonprofit organization that provides fun and interactive gaming nights, gaming clubs, and workshops that focus on mentorship, digital literacy, career opportunities, responsible gaming, online safety, and bullying & violence prevention. They are looking to start after school programming in Lakewood.
- Community Engagement
 - Connecting with Black, Indigenous, People of Color communities in Lakewood
 - Establishing relationships with Mi Centro, The Black Collective, Korean Women Association, and other cultural groups and organizations with City of Lakewood
 - Leading the creation of Community resources map with Shannon Bennett, Human Services Coordinator
 - Setting up meetings with individual Lakewood residents to discuss issues and concerns
 - Speaking with LaRhonda Osborn, Child Mortality Prevention Coordinator at TPCHD about life jackets at various parks and lakes in Lakewood

APPENDIX A

Draft “How to Guide: Starting a Neighborhood Association”

Step 1: Brainstorming

In this first phase, the overall bones of the association are developed. Critical questions must be posed and answered. Having a team of individuals, which could later become the first executive board, helping with this process to ease the burden, is essential.

The questions that need to be addressed will vary in both type and complexity. Communication with neighbors, the City, and other groups can help answer some of these. Some could require as little as a quick internet search, while others could demand more thorough research. While no list will be all-inclusive for every association, the following list should provide a good starting point:

- What is the intended scope or goal of the association?
- Are there already groups or other entities that provide this service (HOAs, other community groups and boards, etc.)?
- Is there a need?
- Will these be a continuation of an already developed model and simply redeveloped or started completely from the ground up?
- What obligations need to be met, legal or otherwise?
- Will there be dues, or will it be a 501c3 (Nonprofit) and what requirements are associated?
- What area will be serviced by the association and what will be provided?

Step 2: Planning and Logistics

Provided all the necessary questions have been asked and answered and the decision has been made to move forward with the development of the neighborhood association, the next phase is where the work begins to really develop and plan the specifics of the association. This is probably the most critical and difficult step because it requires the most work and without a well-developed plan from the beginning, the success of the entire association will likely be negatively impacted.

A few of the critical components that need to be addressed during this phase include:

- Naming the association
- Determining when meetings will be held (monthly, bimonthly, time, etc.)
- Finding and securing a consistent meeting location
 - This can be the hardest part unless the association will have the monetary resources to pay for a place to hold meetings.
- Creating contact information (email address, social media page, phone number, etc.)
- Developing bylaws
 - Core values
 - Scope of the association
 - Executive board makeup, requirements, and elections

- Requirements of members
- Voting process, meeting location and time, meeting format, etc.
- Planning the first meeting
 - Confirm location and time
 - Make sure needs are assessed (printouts, computer or other digital media if needed, seating, sign in/contact rosters, etc.)
 - Create a template for meeting agendas and post-meeting minutes and have one established for the first meeting
 - Developing meeting plans for at least the first several meetings, if not the first year.
 - Plan guest speakers, conversation topics, agenda items, etc.
 - Consider spreading the word via word of mouth, social media, city council meetings, public forums, etc.
 - Digital flyers that can be printed for physical copies and shared via email or social media are recommended.

Step 3: Implementation

The first meeting is critical because it will help all those that attend determine whether it is something they would like to continue doing and share with their friends, families, and neighbors or not.

Having the support of other City individuals and entities could be helpful. This could include the City Manager, City Council members, police department, etc. A few keys to success during this first meeting and subsequent meetings include:

- Being inviting and engaging
- Having a plan and sticking to it
- Staying on schedule
- Keeping it short (withing an hour or so)
- Allowing for plenty of open forum/discussion time
- Selling the association and explaining the benefit to the members and what great things are planned
- Having somebody (hopefully a secretary) document the meeting to prepare minutes
- After the meeting, an analysis of what went well and where improvements could be made going forward will be needed.
- Prepare the post-meeting minutes and send those out.
- Begin correspondence for receiving feedback and sending out important ongoing information about future meetings and other information.

Step 4: Continued Operation

Going forward, it is important to keep the meetings engaging and relevant to ensure continued support. Bringing in various players from around the community and neighborhood is key. This could include council members, police and fire department personnel, other elected officials, etc. It is also critical to continuously take time to invite new members to help build the membership.

2024 Comprehensive Plan Periodic Review:

**Scope and Status Update
Annual Housing Report**

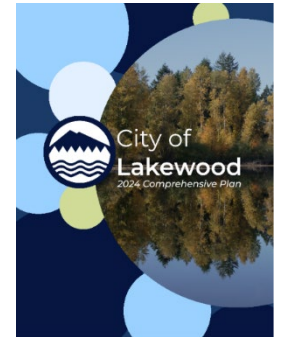
March 11, 2024 City Council Study Session

Tiffany Speir, Long Range & Strategic Planning Manager



Lakewood
2024 Periodic Review

24CPPR Scope

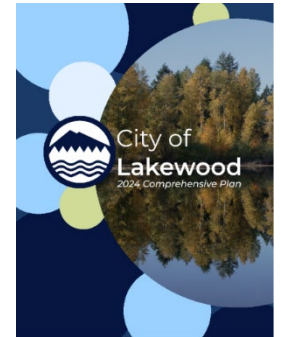


What?

Review of required Comprehensive Plan Elements and Development Regulations per:

- GMA and WACs
- PSRC Multicounty Planning Policies (MPPS in VISION 2050) and Regional Growth Strategy
- Countywide Planning Policies (CPPs)

24CPPR Scope

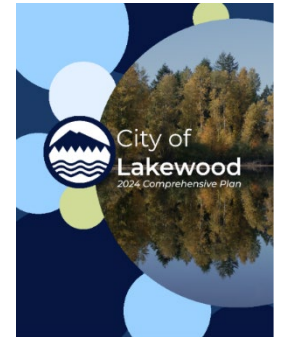


What?

Review of optional Comprehensive Plan Elements and Development Regulations, including:

- Energy & Climate Change Element;
- Downtown Subarea Plan;
- Station District Subarea Plan ; and
- Tillicum Neighborhood Plan

24CPPR Scope



What?

Review of additional Lakewood-specific issues, including:

- Short-Term Rental Regulations;
- Parking Policies and Regulations in light of new housing density rules;
- Downtown Subarea Transportation Mitigation Fee (TMF)

24CPPR Scope: Housing

What?

Update to City Land Use and Housing Zones and Regulations per 2021-2024 State Legislative Actions, including:

- “HB 1220” - local governments must “plan for and accommodate” **housing affordable to all income levels**;
- “HB 1110” – “**Middle Housing**” (“buildings that contain two or more attached, stacked, or clustered homes including duplexes, triplexes, fourplexes, fiveplexes, sixplexes, townhouses, stacked flats, courtyard apartments, and cottage housing”) in single family areas; and
- “HB 1337” – **Accessory Dwelling Units** (ADUs) in single family areas.

24CPR Scope: Housing

HB 1220: What?

- Planning for sufficient housing land capacity for all economic segments of the population (moderate, low, very low and extremely low income, as well as emergency housing and permanent supportive housing).
- Making adequate provisions for housing for existing and projected needs for all economic segments of the community, including documenting programs and actions needed to achieve housing availability.
- Providing for moderate density housing options, including but not limited to duplexes, triplexes and townhomes.
- Identifying racially disparate impacts, displacement and exclusion in housing policies and regulations, and beginning to undo those impacts; and
- Identifying areas at higher risk of displacement and establishing anti-displacement policies.

24CPPR Scope: Housing

HB 1110 and HB 1337: What?

- Middle Housing and ADUs in single family areas: Density per lot versus per acre.

Housing Unit Types	Variations of Unit Types	Minimum units per lot?
Middle Housing “Buildings that contain two or more attached, stacked, or clustered homes including duplexes, triplexes, fourplexes, fiveplexes, sixplexes, townhouses, stacked flats, courtyard apartments, and cottage housing” in single family areas.	Middle Housing Basic Rule	2 units/lot in <u>SF areas</u> (R1-R4 zones unless density already higher than 2 units per lot.)
	Middle Housing $\frac{1}{4}$ Mile from Major Transit Stop	4 units/lot in <u>SF areas</u>
	Middle Housing if 1+ unit affordable	4 units/lot wherever base rule applies in <u>SF areas</u>
	Middle Housing in non-sewered areas	2 units/lot in <u>SF areas</u> until either the landowner or local government provides sewer service or demonstrates a sewer system will serve the development at the time of construction.
Accessory Dwelling Units (ADUs) a. 2 attached accessory dwelling units (ADUs) such as unit in a basement, attic, or garage. b. 1 attached ADU and 1 detached ADU, <u>or</u> 2 detached ADUs that may be comprised of either 1 or 2 detached structures. c. A conversion of an existing structure, such as a detached garage.	At least 2 ADUs on all lots that meet the minimum lot size in <u>each zone that allows for single-family homes</u>. (R1-R4, MR1, MR2, and ARC zones) City may limit to 2 ADUs, <u>in addition to</u> the principal unit, on a residential lot of 2,000 square feet or less.	
	ADUs located in non-sewered areas, not connected to public sewer, or in areas of 1 duu or less that are wetlands, fish and wildlife habitats, flood plains, or geologically hazardous areas may be prohibited	

24CPPR Scope: Housing

What?

Potential updates to City Land Use and Housing Zones and Regulations per 2021-2024 State Legislative Actions, including:

- City also tracking whether housing bills:
 - ESHB 1998 (allow **co-living housing** anywhere a lot is allowed to have 6+, subject to certain conditions),
 - E2SHB 2160 (allow a specific level of **Floor Area Ratio** on lots that are within a 1/4 mile of frequent transit), and/or
 - ESHB 2321 (**adjusting standards added by HB 1110**), all under review in 2024 legislative session, will need to be incorporated into 24CPPR

24CPPR Scope: Plan Elements

Reorganized and Updated Comprehensive Plan Element Content:

- | | |
|--|---|
| PENDING 1 Introduction | |
| PENDING 2 Land Use and Maps | ✓ 9 Parks, Recreation, and Open Space |
| PENDING 3 Capital Facilities & Essential Public Facilities | PENDING 10 Public Services |
| ✓ 4 Economic Development | ✓ 11 Subarea Plans (Downtown, Station District, Tillicum-Woodbrook) |
| ✓ 5 Climate Change | ✓ 12 Transportation |
| ✓ 6 Housing | ✓ 13 Urban Design and Community Character |
| ✓ 7 Military Compatibility | PENDING 14 Utilities |
| ✓ 8 Natural Environment | PENDING 15 Implementation |
| | PENDING 16 Acronyms and References |
| | PENDING 17 Appendices |

All pending content will be complete by April 30, 2024 to be presented to the Planning Commission on May 1, 2024.

24CPPR Scope: Regulations and Other Documents

Land Use and Housing Capacity Analysis
Housing Needs Assessment & Equity Review
Housing Regulations
Transportation Element Audit & Regulations
Downtown Subarea Biennial Review
Station District Biennial Review
Downtown Transportation Mitigation Fee Review

Climate Change Implementation Plan Guide
Critical Areas Ordinance Review & Updates
Natural Environment Element Audit & Regulations
Updated Comprehensive Plan Maps & Graphics

*Supplemental Environmental Impact Statement (SEIS) for 2024 Comprehensive Plan also being prepared for public review per SEPA

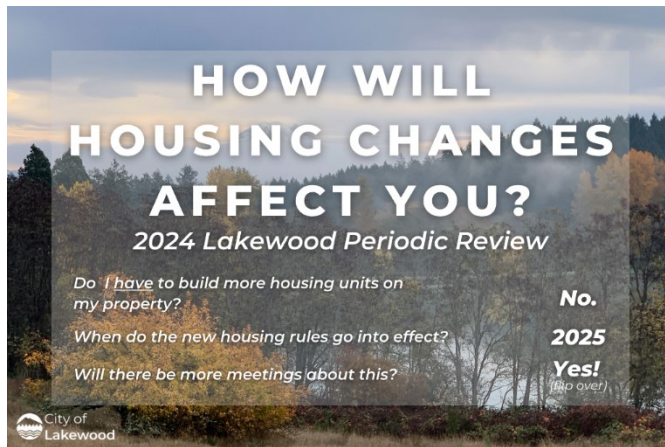
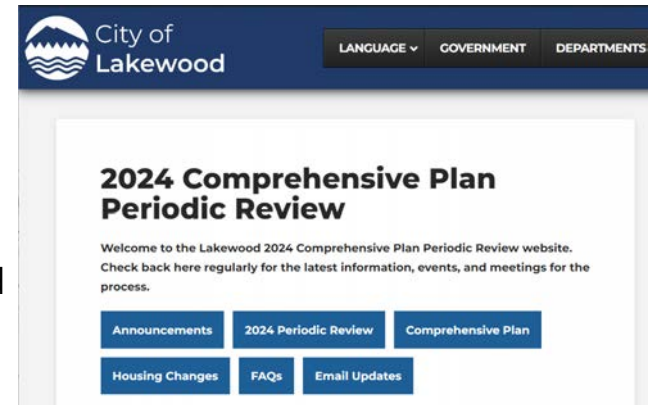
24CPPR Public Engagement

- 5/21/23 Mayor's Coffeehouse
- 3+ Citywide Open Houses
 - 11/15/23 City Hall / ZOOM (~100 attendees)
 - 1/23/24 Ft Steilacoom Pavilion / ZOOM (~50 attendees)
 - 2/28/24 CPTC Rotunda / ZOOM (~35 attendees)
 - April, 2024 KWA Headquarters (*tentative*)



24CPPR Public Engagement

- 2 websites with ability to collect public comment:
 - (<https://cityoflakewood.us/24periodicreview/>); and
 - <https://lakewoodwaspeaks.org/>)
- 2 Citywide mailers
- Lakewood 24CPPR Subscriber Newsletter (~135 subscribers)



24CPPR Public Engagement

- 20+ Planning Commission and 10+ City Council study sessions since September 2022 (All meeting recordings and materials are available at <https://cityoflakewood.us/24periodicreview/>)
- 2023 Energy & Climate Change and Housing Steering Committee
- 2023-2024 24CPPR Steering Committee
- 2023-2024 Tillicum-Woodbrook Subarea Plan Committee
- 4 Focus Groups
 - Springbrook Connections
 - Tacoma-Pierce County Affordable Housing Consortium (2x)
 - Lakewood Lions Club
 - Lakewood Community Collaboration
- Partner Meetings (fall 2022, April 2024)
 - Utilities
 - Education
 - Adjacent cities and Pierce County
- 4 Pop Up Events
 - Clover Park Technical College
 - 3/10/23 Lakewood Youth Summit
 - 10/16/23 MBA of Pierce County Housing Summit
 - 2/28/24 Open House

24CPPR Scope

What?

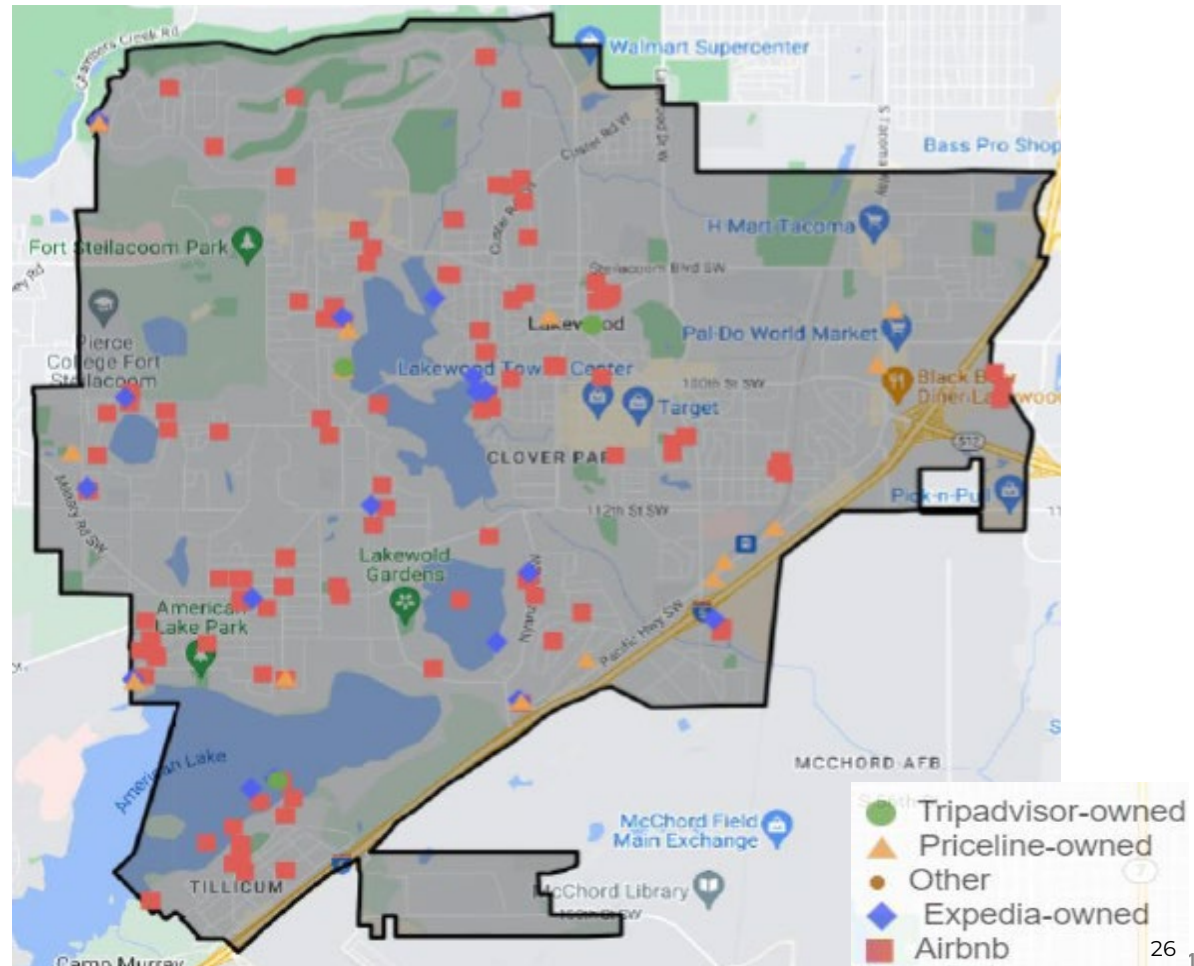
Review of additional Lakewood-specific issues, including:

- Short-Term Rental Regulations;
- Parking Policies and Regulations in light of new housing density rules;
- Downtown Subarea Transportation Mitigation Fee (TMF)

Should Lakewood allow STRs in ADUs?

LAKEWOOD SHORT TERM RENTAL (STR) LOCATIONS: NOVEMBER, 2023

- **79 STR UNITS IN APRIL 2021**
- **136 STR UNITS IN NOVEMBER 2023** (42% increase in 30 months)
- **MEDIAN NIGHTLY RATE IN NOVEMBER 2023: \$96**



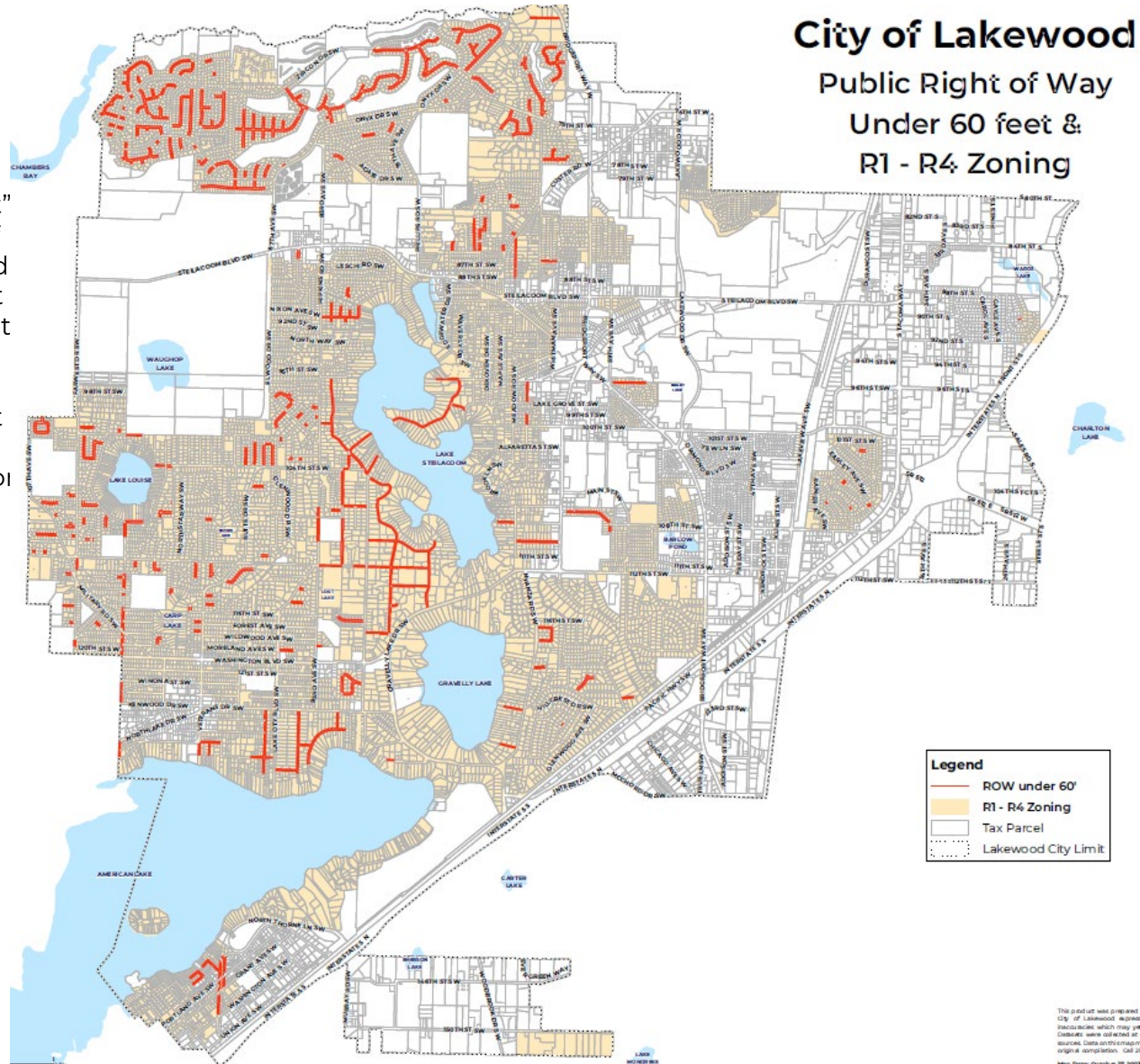
Should Lakewood allow on-street parking in Residential Areas?

Because Lakewood was mostly “built out” pre-incorporation and pre-GMA, many of its residential streets are less than 60’ wide which is the narrowest street design that the City currently has and which does not allow for on-street parking.

In addition, Lakewood currently does not actively seek transportation funding nor design transportation projects to allow for residential on-street parking.

Lakewood Vehicles per Housing Unit Data: 2022

- 39.9%: 1 vehicle
- 32.9%: 2 vehicles
- 19.6%: 3+ vehicles
- 7.6%: 0 vehicles



Downtown Subarea Transportation Project List: 2018

2018-2023 Six-Year TIP	Downtown Subarea Plan – Additions
<p>Per current plan. The City’s 6-year TIP (2018-2023) includes the following relevant improvement projects:</p> <ul style="list-style-type: none"> ▪ Gravelly Lake Drive Road Diet b/w Bridgeport and Steilacoom (4 lanes to 3 lanes with bicycle lanes) ▪ 100th St & Lakewood Dr. curb, gutter, sidewalks, new signal ▪ New sidewalk east side of 59th Ave from 100th St to Bridgeport Way ▪ Install a traffic signal at Gravelly Lake Drive / Avondale Road ▪ Improve non-motorized connections on Motor Ave b/w Whitman and Gravelly Lake Dr. ▪ 59th Ave pavement restoration from Main St to 100th St ▪ 100th St pavement restoration from 59th Ave to Lakeview Ave 	<p>In addition to the 2018-2023 six-year TIP projects:</p> <ul style="list-style-type: none"> ▪ Retain Bridgeport Way SW as primary vehicle entrance-strengthen gateway ▪ Retain 100th Street SW as a primary east-west vehicle connection between I-5 and subarea ▪ Modify cross section of Gravelly Lake Blvd. Study, 4, -lane cross sections with left turn pockets between Bridgeport and Nyanza Road SW to allow for improved bicycle and pedestrian facilities ▪ Conversion of Lakewood Towne Center Blvd as A public street ▪ Lakewood Towne Center Blvd at 59th Ave SW, consider roundabout ▪ Reduce 59th Avenue SW to two lanes, allowing for bicycle facilities ▪ Addition of new street connections to support walkability. Alternative 1 assumes fewer connections based on phasing or property owner preferences, compared with Alternative 2. Consider 400 feet as the desired maximum block lengths throughout Subarea.

Downtown Subarea Transportation Mitigation Fee (TMF)

Total 2018 Costs of Downtown Subarea Transportation Improvements	~\$29,000,000
Private/Public Share of ID'd Downtown Transportation Improvement Costs	50%/50%
50% Share of Transportation Costs	~\$14,500,000
TMF per Trip based on planned projects and planned growth resulting in 6,658 new daily traffic trips subarea-wide	\$2,173.70
<i>Administrative Policy adopted after DSAP: Only assess TMF for a net increase in trips compared to the most recent past use of space (no time cut-off for last use)</i>	
Public Funds ID'd and/or set aside for Downtown TMF 50% Share 2018-2023	\$0
Proposed <u>Private</u> TMF total 2018 – 2023 per ITE Manual	\$1,062,638.00
Collected <u>Private</u> TMF total 2018-2023 per Administrative Policy	*\$175,397.10

- Total TMF collected subject to change following further internal review

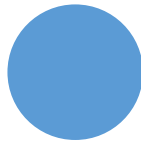
Period of Expenditure: The current owner of property on which traffic mitigation fees have been paid may receive a refund of such fees if the mitigation fees have not been expended or encumbered within **10 years** of receipt of mitigation fees, unless the City has made a written finding that extraordinary or compelling reasons exist to extend the time for expending or encumbering the mitigation fees.

24CPPR Schedule: Planning Commission

January – April
2024:
Technical review
and drafting new
policies and
regulations; Open
Houses; Steering
Committee Work;
Focus Topic
Discussions @
Planning
Commission and
City Council



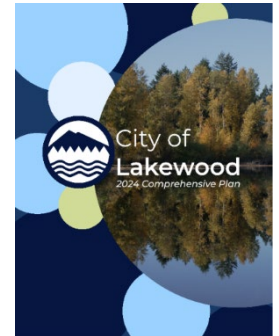
May 1, 2024:
Introduction of
Official 24CPPR
Package to
Planning
Commission



June 5, 2024:
Planning
Commission
Public Hearing



**June 26, 2024 (special
meeting date):
Planning Commission
Recommendation to City
Council**

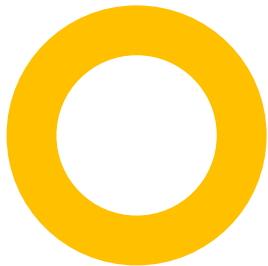


24CPPR Schedule: City Council



July 8, 2024:

Introduction of
Official 24CPPR
Package to City
Council



August 5, 2024:

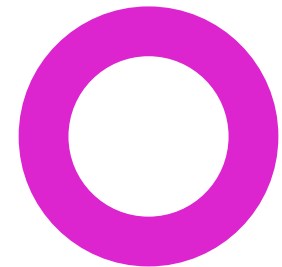
City Council
Public
Hearing on
24CPPR
Package



August 2024:
City Council
Review and
Discussion re
24CPPR
Package



September 3, 2024: City Council action on 24CPPR Package



2024 Annual Housing Report

2024 Annual Housing Report

The content of the annual CED housing report changes from year-to-year. This year's report is related in many ways to the 2024 Comprehensive Plan Periodic Review and provides information on the following topics:

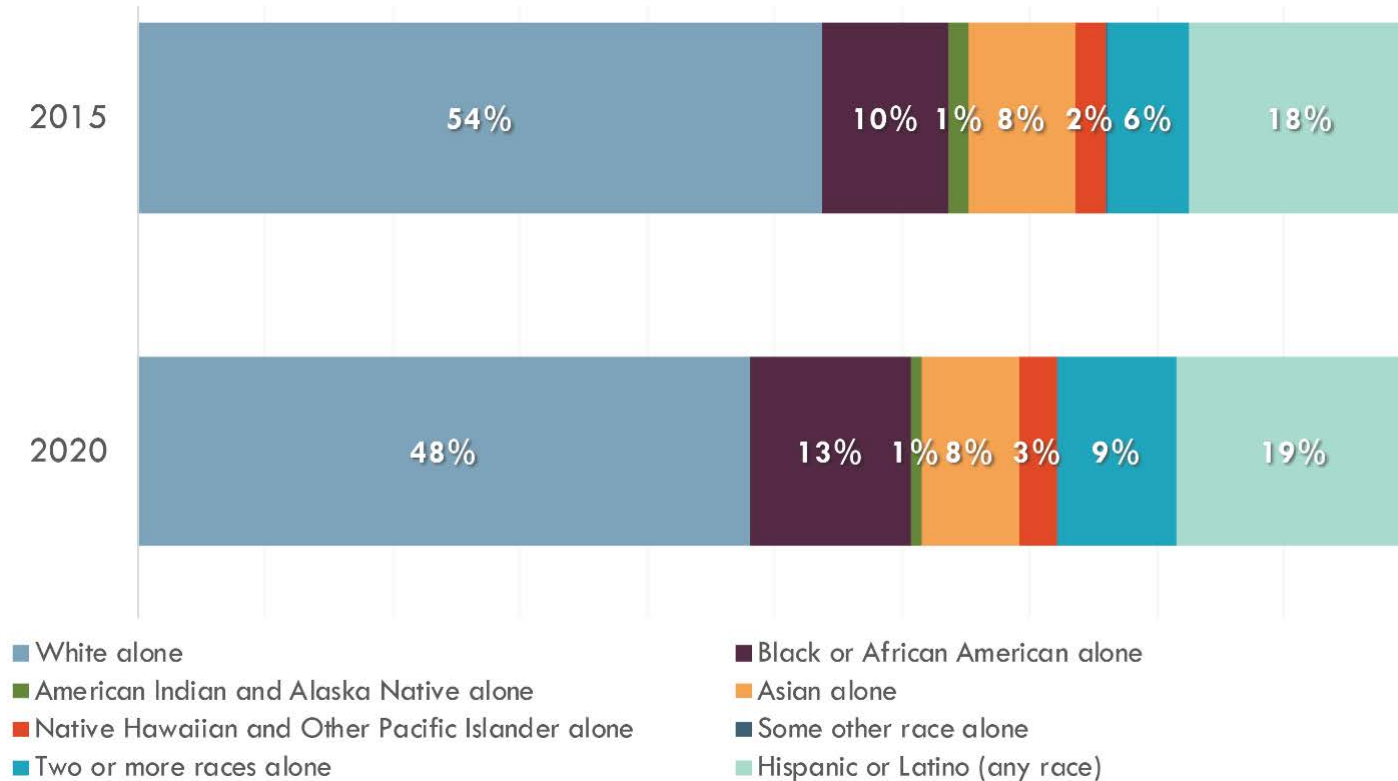
- Lakewood Resident and Workforce Demographics
- Regional and Local Housing Market Conditions
- Lakewood Housing Production 2013-2023
- 2024 10-Year Comprehensive Plan Periodic Review, PSRC Centers Review, and City Subarea Reviews related to Housing
- Changing State Laws affecting Planning for and Permitting Housing
- Regional Affordable and Subsidized Housing Efforts
- Short Term Rentals in Lakewood - Policies and Regulations
- Residential Parking in Lakewood – Policies, Regulations, and Funding

2024 Annual Housing Report

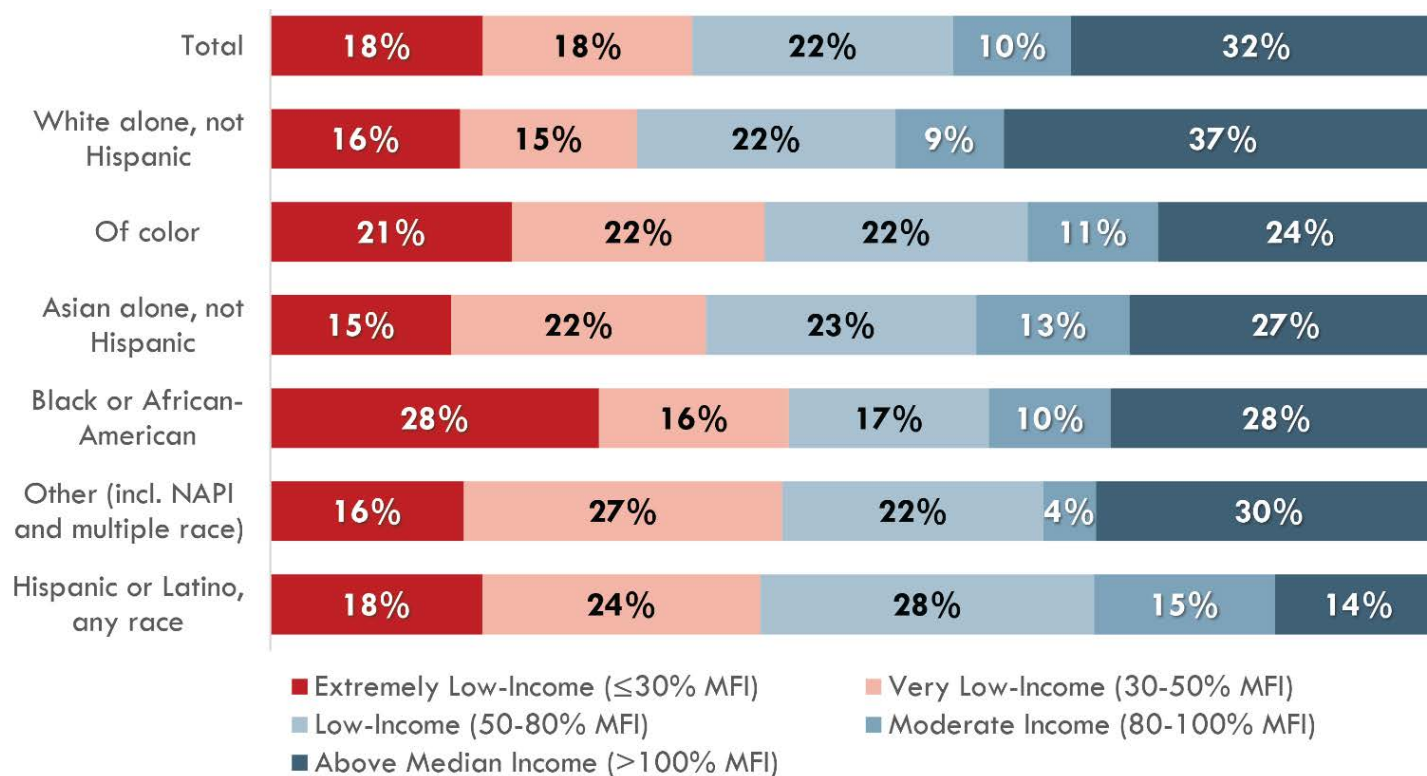
SUMMARY:

- Lakewood's population is continuing to grow more racially and ethnically diverse. Compared to the white population, BIPOC, especially African-American residents, are generally poorer and rent rather than own their homes.
- Residents in some of the poorest and most racially and ethnically diverse areas in Lakewood are also those at highest social vulnerability, health risk, and displacement risk.
- The number of people suffering homelessness whose last residence was in Lakewood continues to grow, increasing by 53% between 2017 and 2023.

PROPORTION OF POPULATION BY RACE/ETHNICITY, 2015 AND 2020

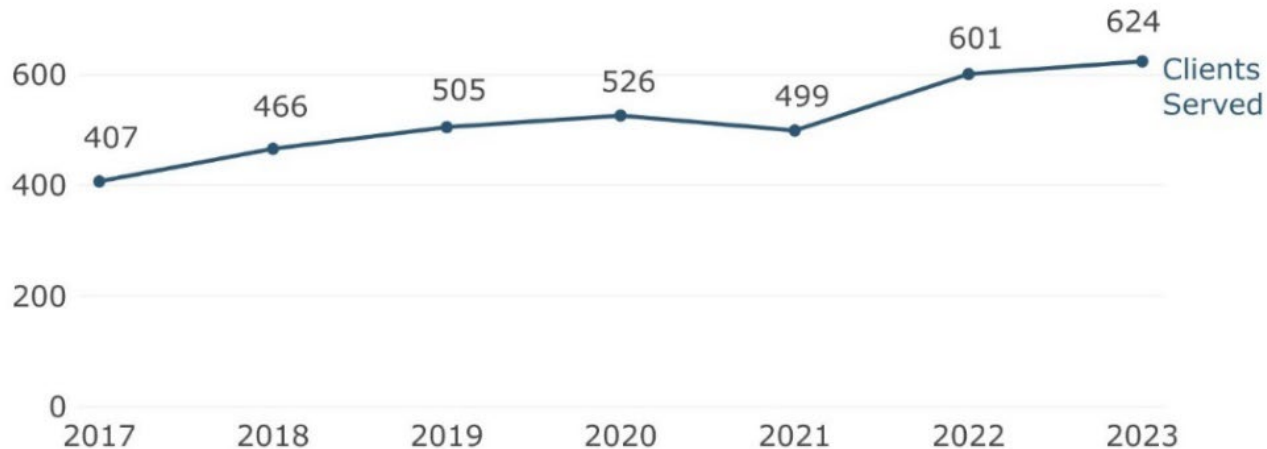


PROPORTION OF RENTER HOUSEHOLDS BY RACE AND INCOME CATEGORY, 2018



Unique clients from Lakewood that were served by emergency shelters from 2017-2023.

The number of unique clients from Lakewood served by emergency shelters increased by 53% from 2017 to 2023.



Note: This includes clients who reported the city they last slept in was Lakewood or who reported their last permanent zip code was in Lakewood.

Source: HMIS, 2/12/2024

Figure 12-B: City of Lakewood Housing Production Rates (OFM)



Source: Washington State Office of Financial Management Housing Unit Data (2020).

2021-2023 NEW RESIDENTIAL UNIT PERMIT ACTIVITY

ACCESSORY DWELLING UNITS	27
APARTMENT BUILDING	20 BUILDINGS / 230 UNITS
DUPLEX BUILDING	21 BUILDINGS / 42 UNITS
SINGLE FAMILY DETACHED	151
SINGLE FAMILY ATTACHED	18
TOWNHOME	17
TOTAL UNITS	485

2024 Annual Housing Report

SUMMARY:

- Significant changes to how the City zones and regulates housing, particularly in historically single-family areas, are coming in 2025 due to state law requirements.
- Significant changes to how the City must track and “turn-around” permits are also coming in 2024 and beyond due to new state law requirements.

Lakewood 2024									
Permanent Housing Needs by Income Level (% of Area Median income (AMI))									
	Total	0-30%		30-50%	50-80%	80-100%	100-120%	120%+	Emergency Units
		PSH*	Non-PSH						
'20 Unit Estimate	26,999	588	101	4,565	11,699	4,347	2,250	3,449	8
'44 Net New Unit Allocation	9,378	1,212	1,367	1,739	1,375	592	536	2,287	574

As of March 1, 2024, the City does not anticipate having to change the housing targets in the Downtown or Station District Subarea Packages to meet the requirements related to housing for all economic segments.

Lakewood Residential Areas Map

Current Single Family Zone Densities:

R1 = 1.45 dua

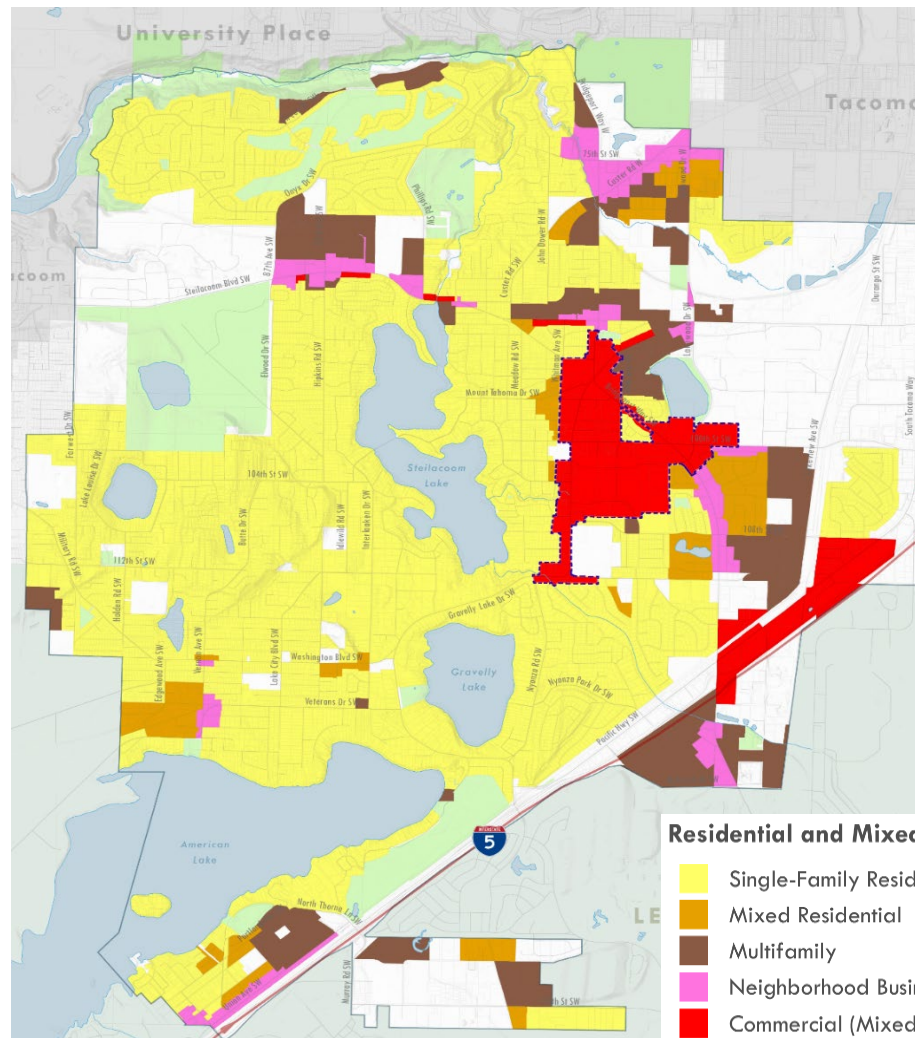
R2 = 2.2 dua

R3 = 4.8 dua

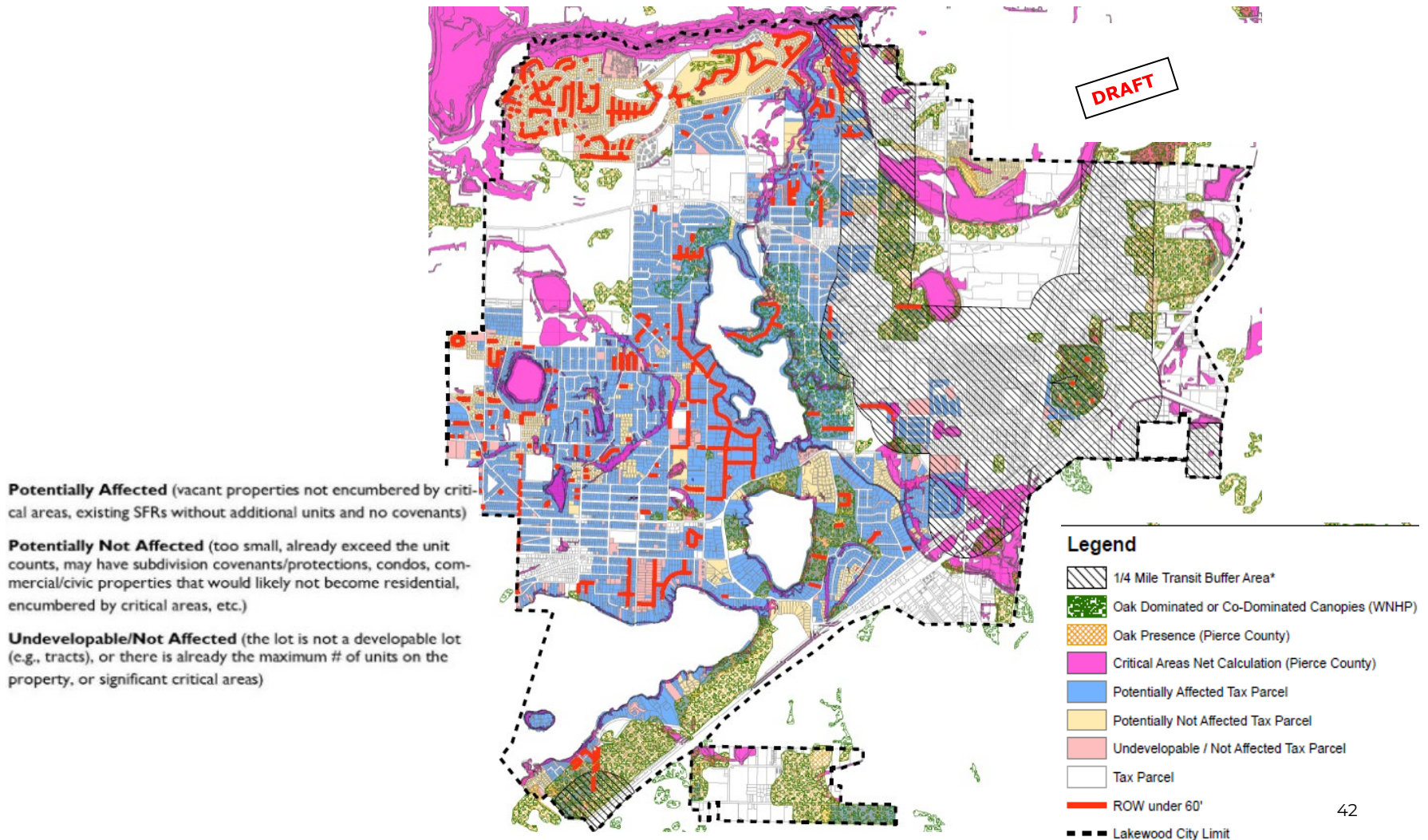
R4 = 6.4 dua

Questions to ask to determine
whether middle housing and/or
ADUS can be allowed on a SF lot:

- Size of lot?
- Unit(s) on lot?
- Underlying zone's density?
- Critical areas?



Draft Analysis of Where Middle Housing and ADU Laws will apply



New annual reporting requirement to the Department of Commerce about housing permit processing and activity.

If it is found that the City does not meet its permit review timelines more than 50% of the time, then the City “must adopt new measures, as part of its Comprehensive Plan periodic update, aimed at reducing permit timelines.”

Beginning in 2024, Lakewood must collect data to produce an annual performance report (first due in 2025) that includes information outlining time periods for certain housing permit types. The City must post the report on its website and submit the annual report to the Department of Commerce by March 1st of each year.

The report must provide:

- permit time periods for certain permit processes;
- ongoing information to those submitting permits, local governments, and the state regarding permit time frames associated with permit processes for housing;
- the total number of decisions issued during the year for the certain permit types.

2024 Annual Housing Report

SUMMARY:

- The number of short-term rentals (STRs) in Lakewood continues to grow, with a potential increase in the pace of growth starting in 2025 when the City must allow ADUs and middle housing in historically single-family areas. The question of whether to allow STRs in ADUs is one the City Council stated in wanted to consider as part of the 2024 Comprehensive Plan Periodic Review process.
- The effects on the City's residential streets and parking patterns from increased middle housing, ADUs, and STRs in historically single-family areas is unknown, but it is estimated that it will be significant over time. The City currently does not allow on-street parking in residential areas; this policy decision is one the City Council could review in the near future.

2024 Annual Housing Report

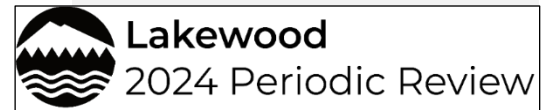
SUMMARY:

- Lakewood currently participates in the South Sound Housing Affordability Partnership ([SSHA³P](#)), an intergovernmental collaboration working together to create and preserve affordable, attainable, and accessible housing throughout Pierce County.
- In the fall of 2023, the Pierce County Council and Tacoma City Council met to confirm their interest in forming a regional body (possibly similar to SSHA³P) focused on ending homelessness and implementing the [2022 Comprehensive Plan to End Homelessness](#)' recommendation for a "Unified Regional Office" or "Approach"; Lakewood has been invited to participate in the formation and operations of this entity.

Lakewood is left to grapple with balancing a number of questions in its 2024 Periodic Review, including:

- Which Issues are the Most Important?
 - Creating New Housing?
 - Anti-Displacement and Pro-Preservation of Existing Affordable Housing and its Residents?
 - Urban Density?
 - Climate Change/Resiliency?
 - Wildfire Protection?

Thank you





TO: City Council
FROM: Tiffany Speir, Long Range & Strategic Planning Manager
THROUGH: John Caulfield, City Manager *John E. Caulfield*
MEETING DATE: March 11, 2024
SUBJECT: Lakewood 2024 Annual Housing Report

INTRODUCTION:

Each year, the Community and Economic Development Department (CEDD) publishes its own annual housing report. While there is no specific requirement for this report, housing is one of, if not the, most important issue the CEDD handles. The department provides this report to keep the City Council, Planning Commission, and public aware of the ongoing efforts conducted by CED to achieve quality of life improvements for Lakewood's residents.

The content of the housing report changes from year-to-year. This year's report provides information on the following topics:

- Lakewood Resident and Workforce Demographics
- Regional and Local Housing Market Conditions
- Lakewood Housing Production 2013-2023
- 2024 10-Year Comprehensive Plan Periodic Review, PSRC Centers Review, and City Subarea Reviews related to Housing
- Changing State Laws affecting Planning for and Permitting Housing
- Regional Affordable¹ and Subsidized Housing Efforts
- Short Term Rentals in Lakewood
- Residential Parking in Lakewood

SUMMARY:

- Lakewood's population is continuing to grow more racially and ethnically diverse. Compared to the white population, BIPOC, especially African-American residents, are generally poorer and rent rather than own their homes.
- Residents in some of the poorest and most racially and ethnically diverse areas in Lakewood are also those at highest social vulnerability, health risk, and displacement risk.
- The number of people suffering homelessness whose last residence was in Lakewood continues to grow, increasing by 53% between 2017 and 2023.

¹ What is "affordable housing"? Housing that costs no more than 30% of what a household makes each month.

- Lakewood's local economy is recovering from the COVID-19 pandemic and has the potential to expand and take advantage of the City's strategic location and potential workforce.
- Significant changes to how the City zones and regulates housing, particularly in historically single family areas, are coming in 2025 due to state law requirements.
- Significant changes to how the City must track and "turn-around" permits are also coming in 2024 and beyond due to new state law requirements.
- Lakewood currently participates in the South Sound Housing Affordability Partnership ([SSHA³P](#)), an intergovernmental collaboration working together to create and preserve affordable, attainable, and accessible housing throughout Pierce County.
- In the fall of 2023, the Pierce County Council and Tacoma City Council met to confirm their interest in forming a regional body (perhaps similar to SSHA³P) focused on ending homelessness and implementing the [2022 Comprehensive Plan to End Homelessness](#)' recommendation for a Unified Regional Office or Approach; Lakewood may be invited to participate in the formation and operations of this entity.
- The number of short-term rentals (STRs) in Lakewood continues to grow, with a potential increase in the pace of growth starting in 2025 when the City must allow ADUs and middle housing in historically single-family areas. The question of whether to allow STRs in ADUs is one the City Council stated in wanted to consider as part of the 2024 Comprehensive Plan Periodic Review process.
- The effects on the City's residential streets and parking patterns from increased middle housing, ADUs, and STRs in historically single-family areas is unknown, but it is estimated that it will be significant over time. The City currently does not allow on-street parking in residential areas; this policy decision is one the City Council could review in the near future.

LAKEWOOD RESIDENT DEMOGRAPHICS:

The following resident demographic information data are sourced from the 2023 Lakewood Housing Needs Assessment.

- **Lakewood has had notably low population growth since incorporation.** Lakewood has had low population growth, amounting to about 0.9% per year since 2010, without a significant increase in growth after 2014².
- **2044 population targets are significantly higher than historical population growth rates can achieve.**
- **The local population has a disproportionate number of younger adults.** In comparison to other communities, Lakewood has a greater proportion of residents that are 20–29 years old. There is also a higher proportion of residents

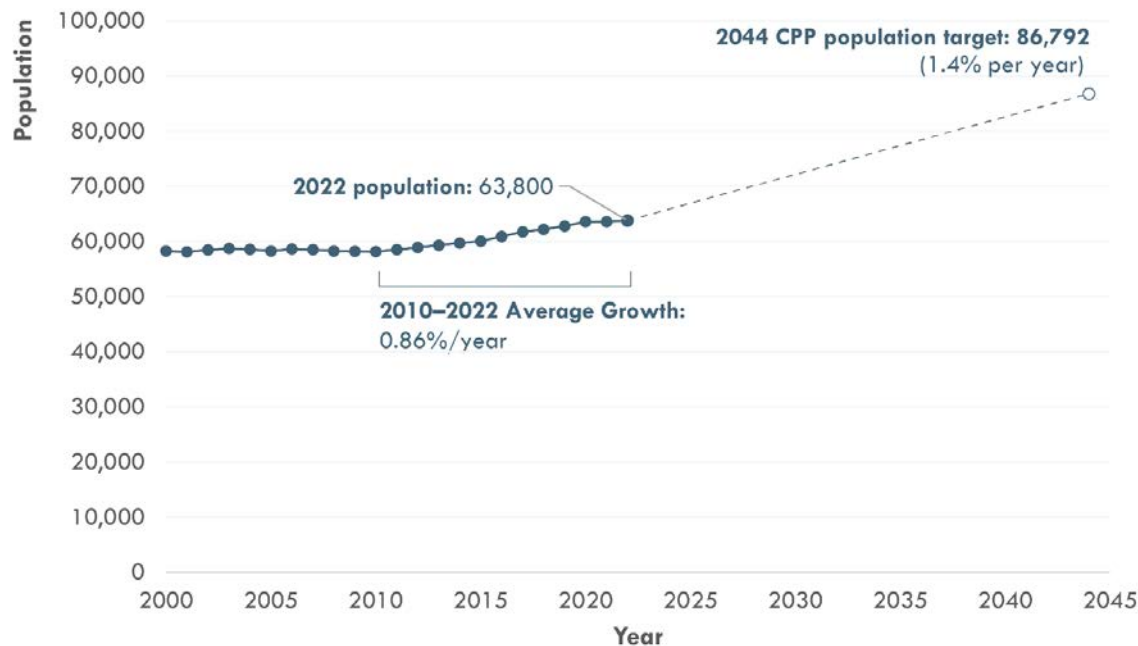
² (Please note that the 2020 Census calculated a higher total population (63,612) than had been previously estimated (at roughly 58,000.))

60 years of age and older. This is possibly tied to the proximity to Joint Base Lewis-McChord (JBLM), both with younger service members living off-base and older veterans living closer to available veterans' facilities.

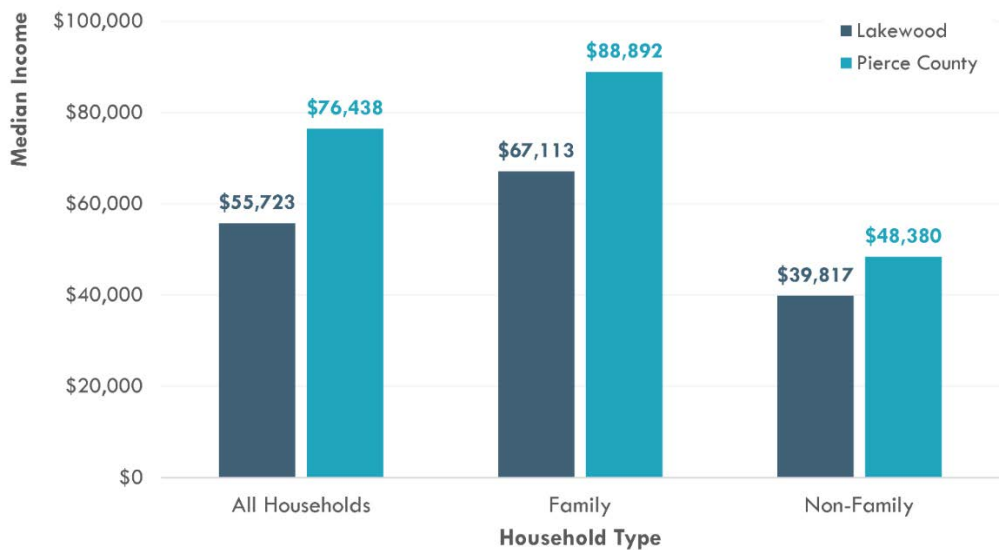
- **The Lakewood community is becoming more diverse.** There has been a decline in both the proportional and total number of white residents (from 54% in 2010 to 48% in 2020), while other populations of people of color have increased over time.
- **Veterans form a key part of the population of the city.** While the oldest veterans are represented at rates comparable to the county overall, Lakewood has a greater proportion of veterans in its population between the ages of 18 and 74. This is due in part to the presence of JBLM, including the availability of services to veterans in the community.
- **Small families are the most common type of household in Lakewood.** About 42% of households in the City are small families with two to four members. A majority of these households (60%) are renters, unlike larger families (50%), seniors living alone (44%), and senior couples (21%). 79% of non-family, non-senior households (including individuals and unrelated people living together) are renters.
- **Household incomes are lower than the county average.** The median Lakewood household income for both family and non-family households in 2020 was \$55,723, about 27% lower than the median household income of Pierce County.
- **Lakewood's lower median income is due to a higher representation of lower-income households.** There are a greater proportion of households earning less than \$75,000 in Lakewood than in the county.
- **Recent increases in median family income have been lower than in the county.** Between 2010 and 2015, the median income in Lakewood grew by about 1.5% per year, while the county median grew by about 0.8% per year. The Pierce County median income increased by about 4.9% per year between 2016 and 2020; the Lakewood median income increased by about 4.0% per year.
- **Household income differs distinctly between renters and owners.** There are clear income differences between renters and owners. About 52% of owners have household incomes that are at the county median family income (MFI) or higher. Conversely, about half of all renters are below 80% of the county MFI, and 25% are considered extremely low-income.
- **Black, Indigenous, People of Color (BIPOC) Households are more likely to rent than to own.** About 69% of Lakewood's households of color rent in comparison to 47% of white, non-Hispanic, households. 78% of African American households rent.
- **A greater percentage of renting African-Americans households are lower income than overall.** According to this dataset, 28% of Black or African American households are extremely low-income, compared to 18% of households overall.

A greater proportion of low-income renter households have members with self-care or independent living limitations. Error! Reference source not found. The figure below provides a breakdown of renting households according to their income category (as compared to median family income) and whether a member of the household has a self-care or independent living limitation. A significant proportion of very low- and extremely low-income households may be experiencing challenges with housing affordability and income related to disabilities.

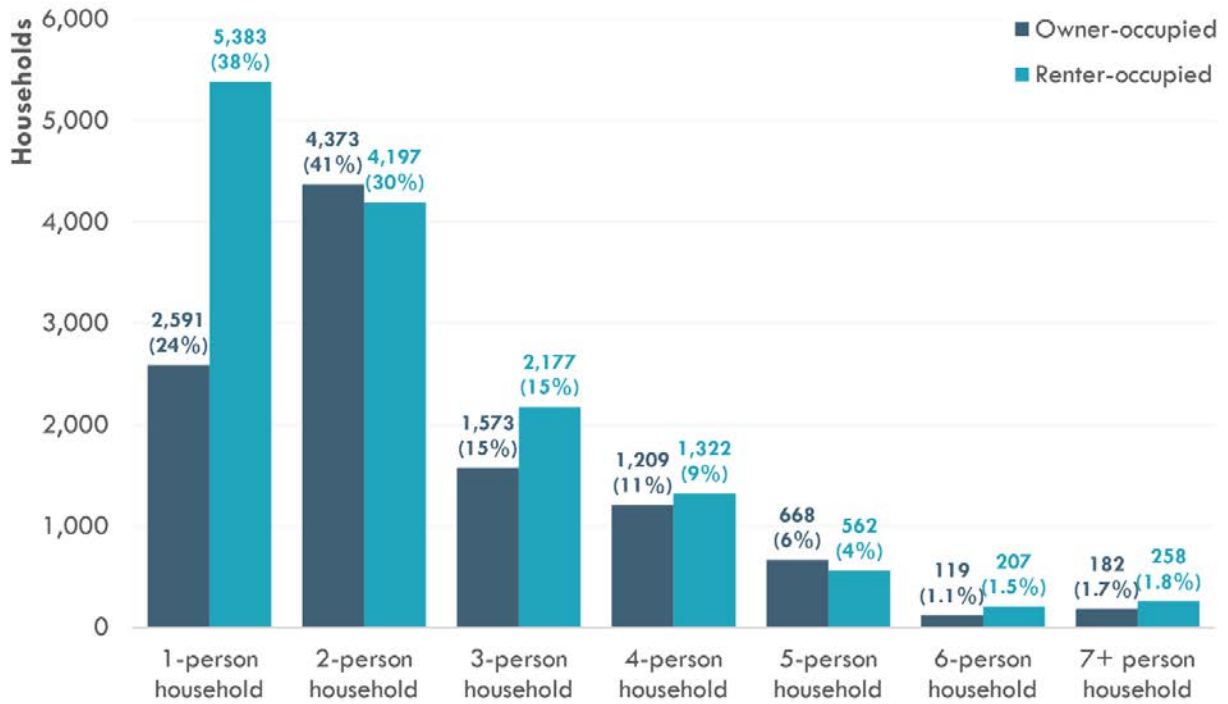
LAKEWOOD HISTORICAL POPULATION AND 2044 COUNTYWIDE PLANNING POLICY (CPP)-ADOPTED POPULATION TARGET



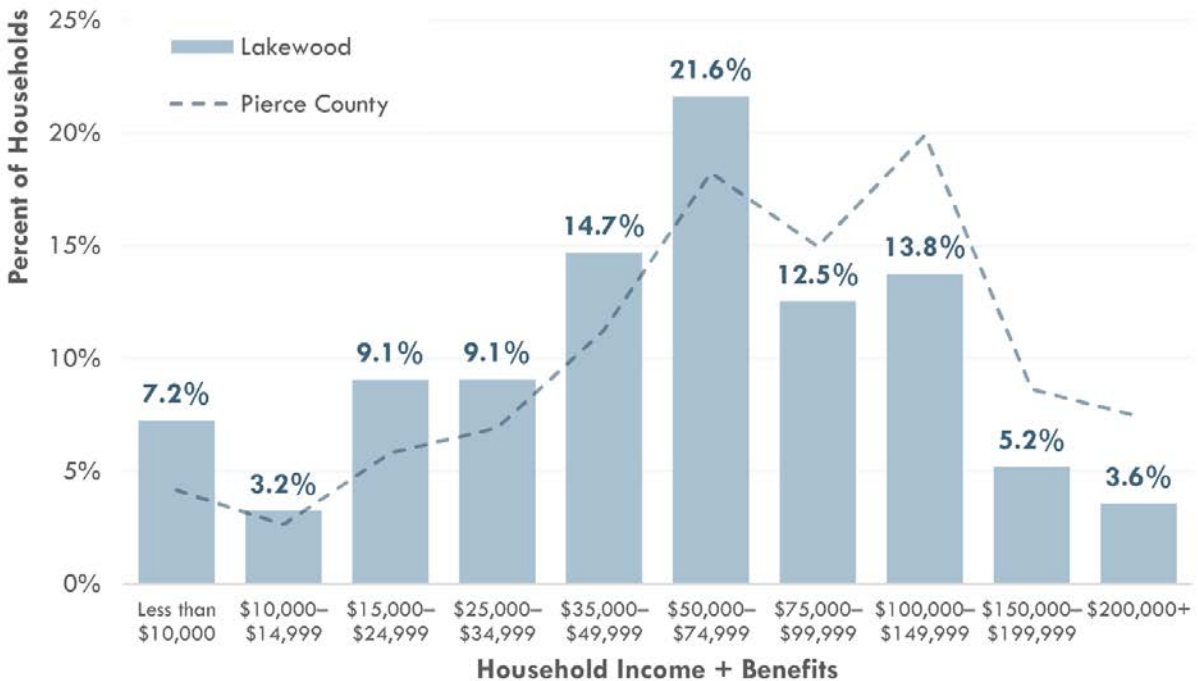
COMPARISON OF HOUSEHOLD MEDIAN INCOME, LAKEWOOD AND PIERCE COUNTY



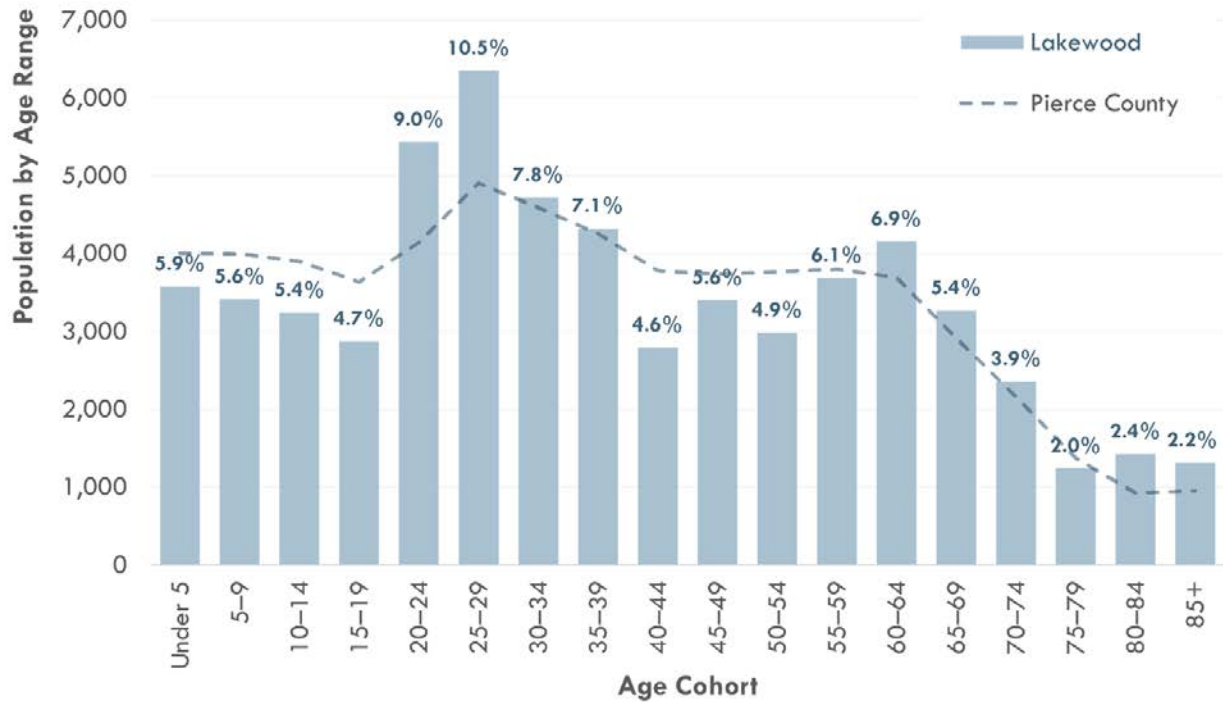
HOUSEHOLDS BY SIZE AND TENURE



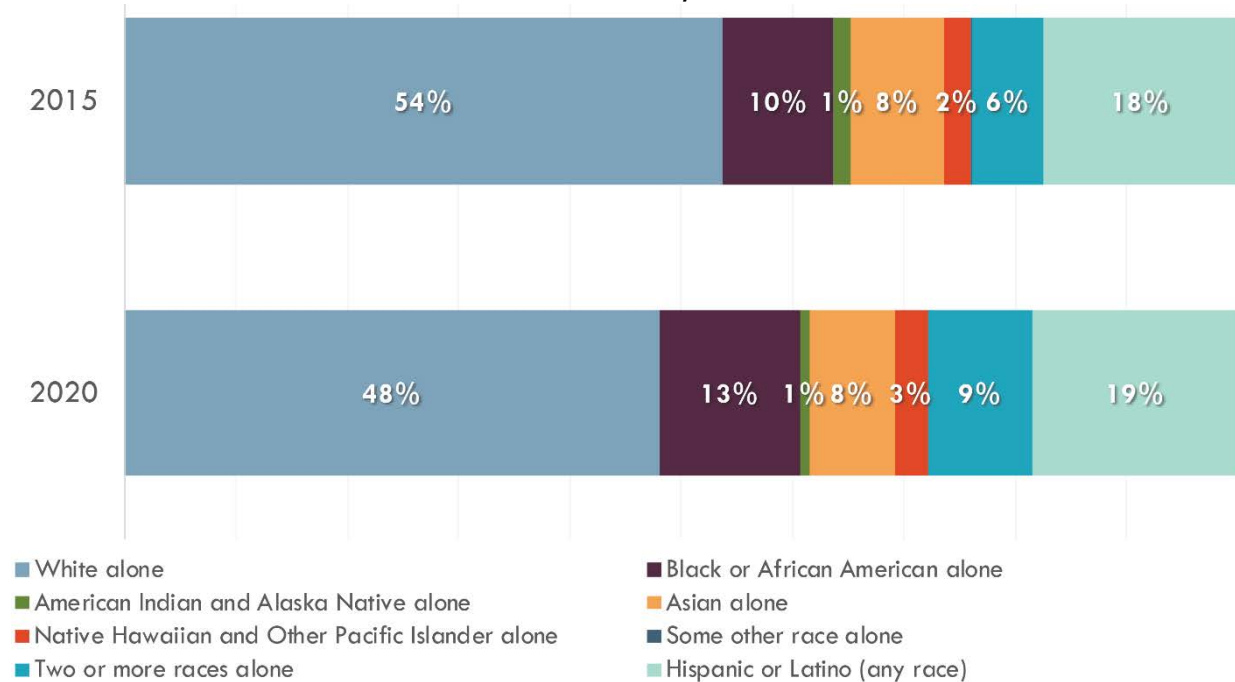
HOUSEHOLDS BY INCOME RANGE, 2020.



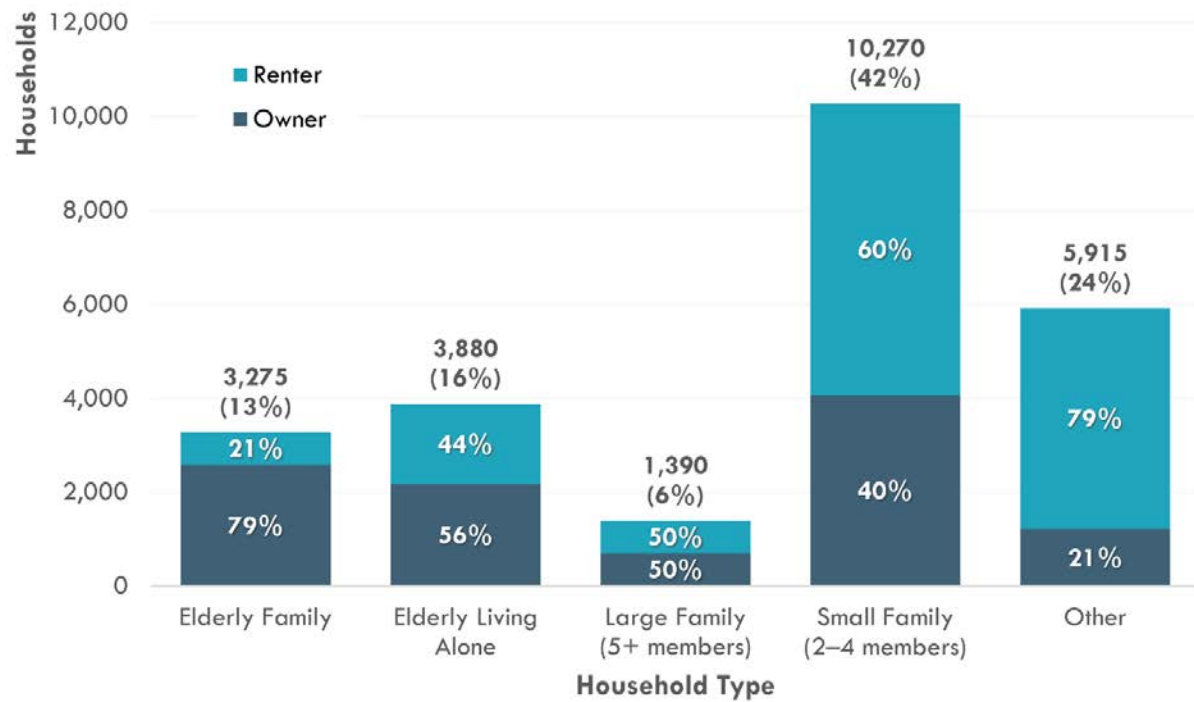
POPULATION BY AGE, 2020.



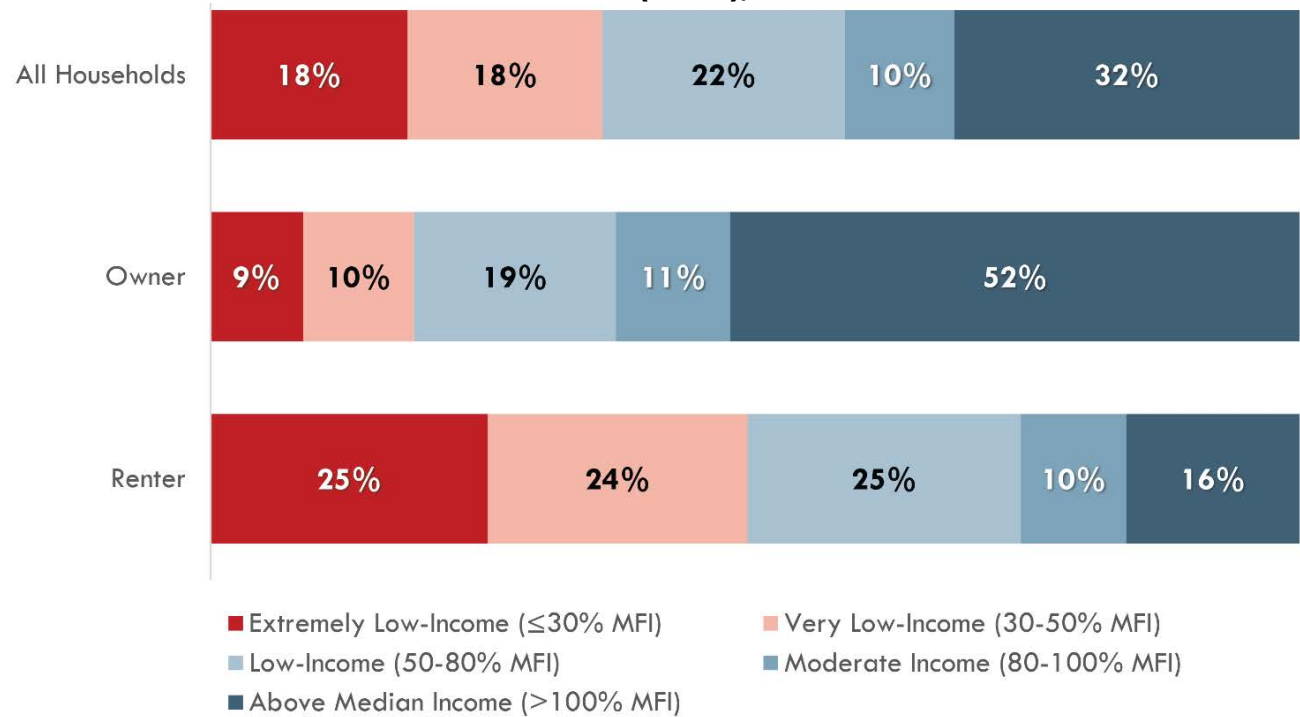
PROPORTION OF POPULATION BY RACE/ETHNICITY, 2015 AND 2020.



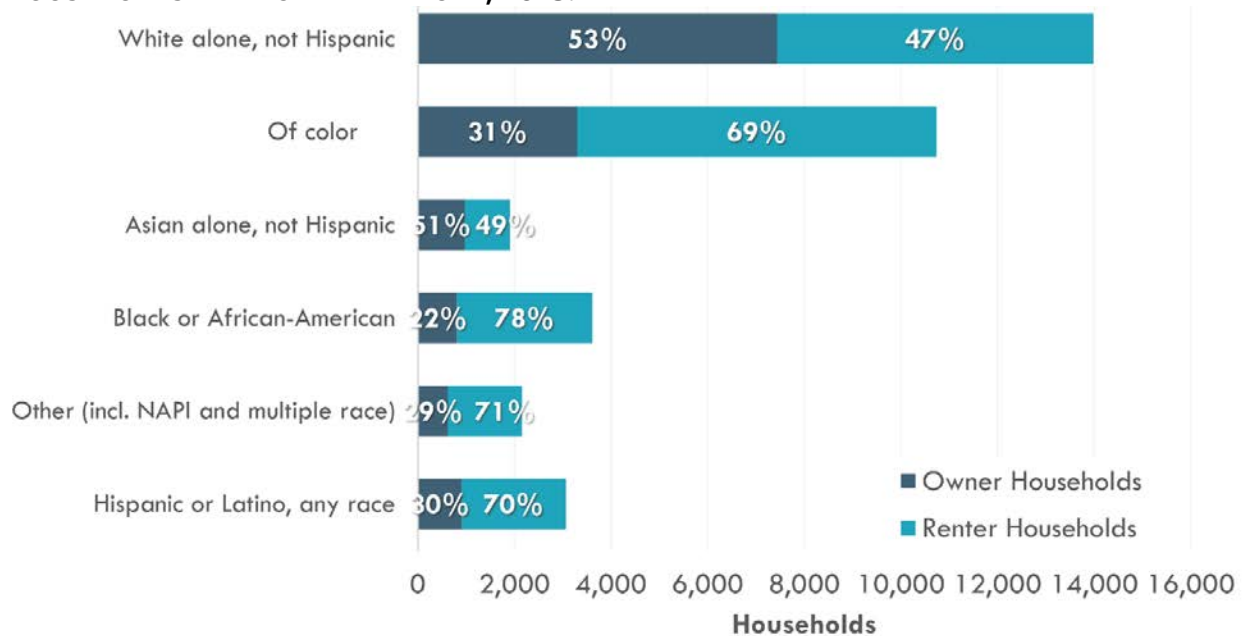
HOUSEHOLDS BY TYPE AND TENURE



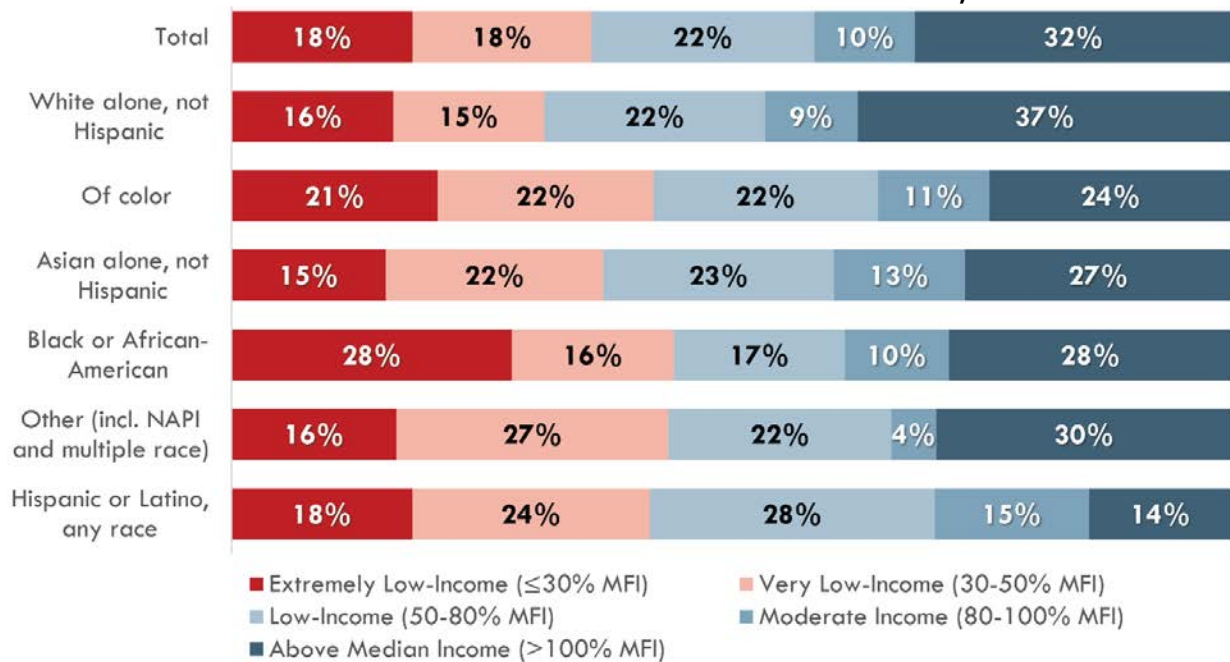
HOUSEHOLDS BY TENURE AND INCOME GROUP (%MFI), 2018.



HOUSEHOLDS BY RACE AND TENURE, 2018.



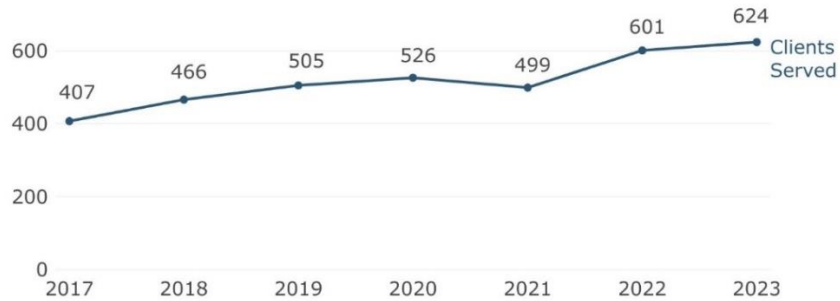
PROPORTION OF RENTER HOUSEHOLDS BY RACE AND INCOME CATEGORY, 2018.



Levels of homelessness in Lakewood have increased recently. There was a 53% increase (from 407 to 624 people) in Lakewood clients served at homeless shelters between 2017 and 2023.

Unique clients from Lakewood that were served by emergency shelters from 2017-2023.

The number of unique clients from Lakewood served by emergency shelters increased by 53% from 2017 to 2023.

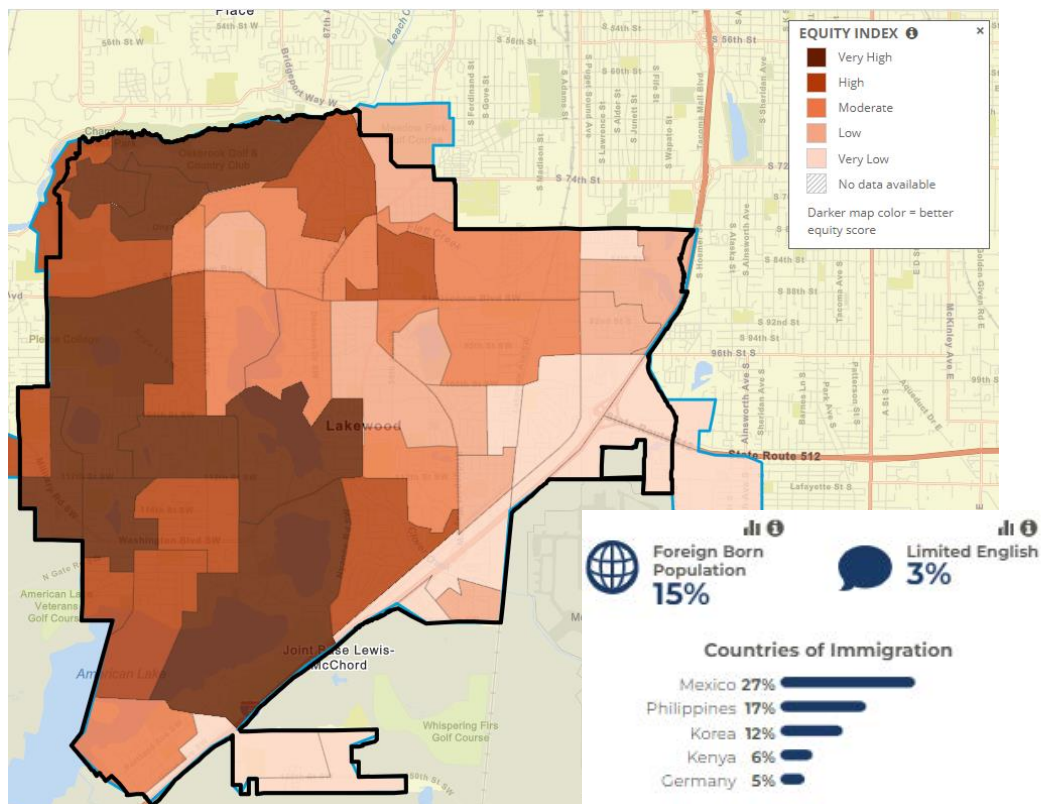


Note: This includes clients who reported the city they last slept in was Lakewood or who reported their last permanent zip code was in Lakewood.

Source: HMIS, 2/12/2024

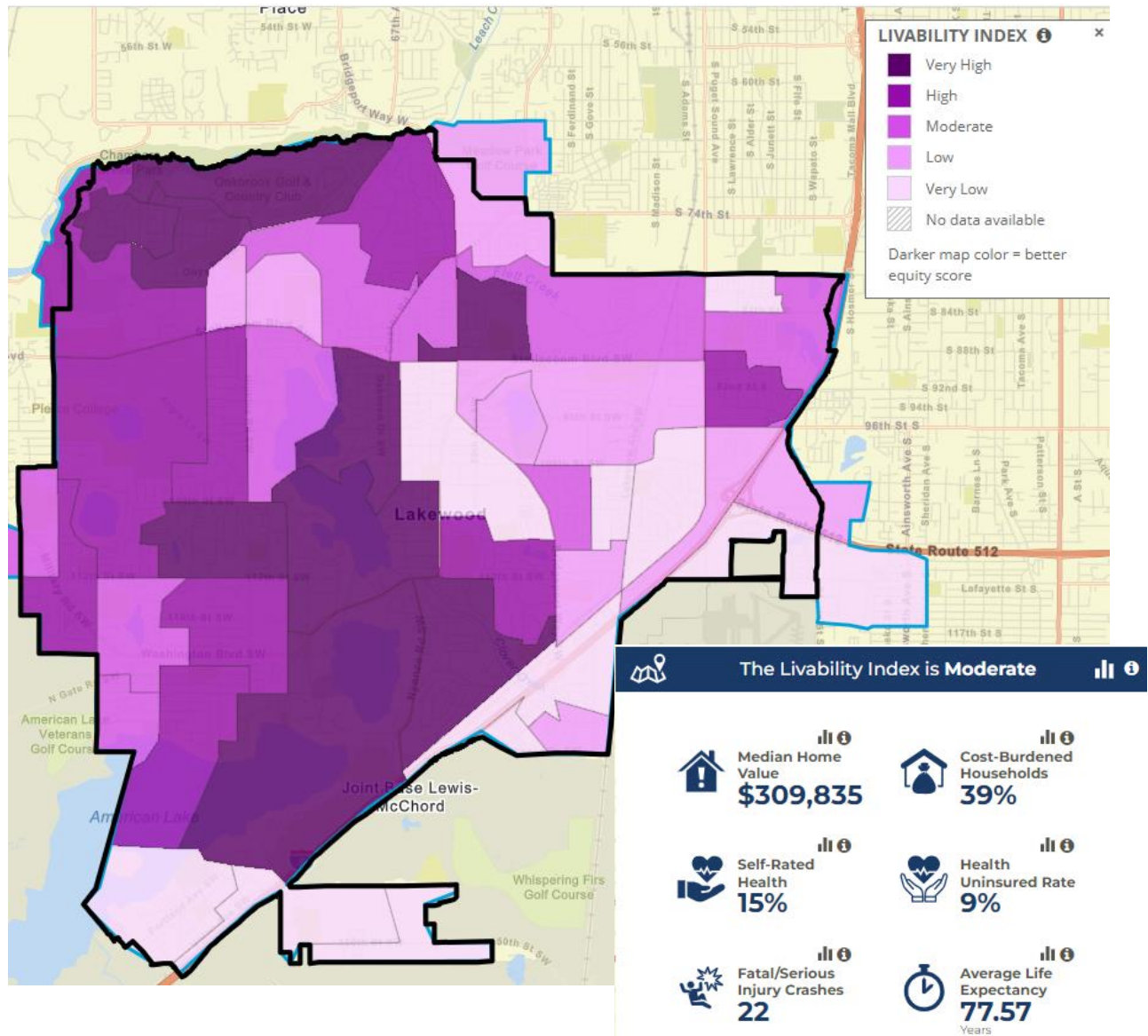
In 2023, Lakewood published its interactive Equity Index Map. The map options demonstrate certain trends that reflect the demographics of the City.

LAKEWOOD EQUITY INDEX MAP



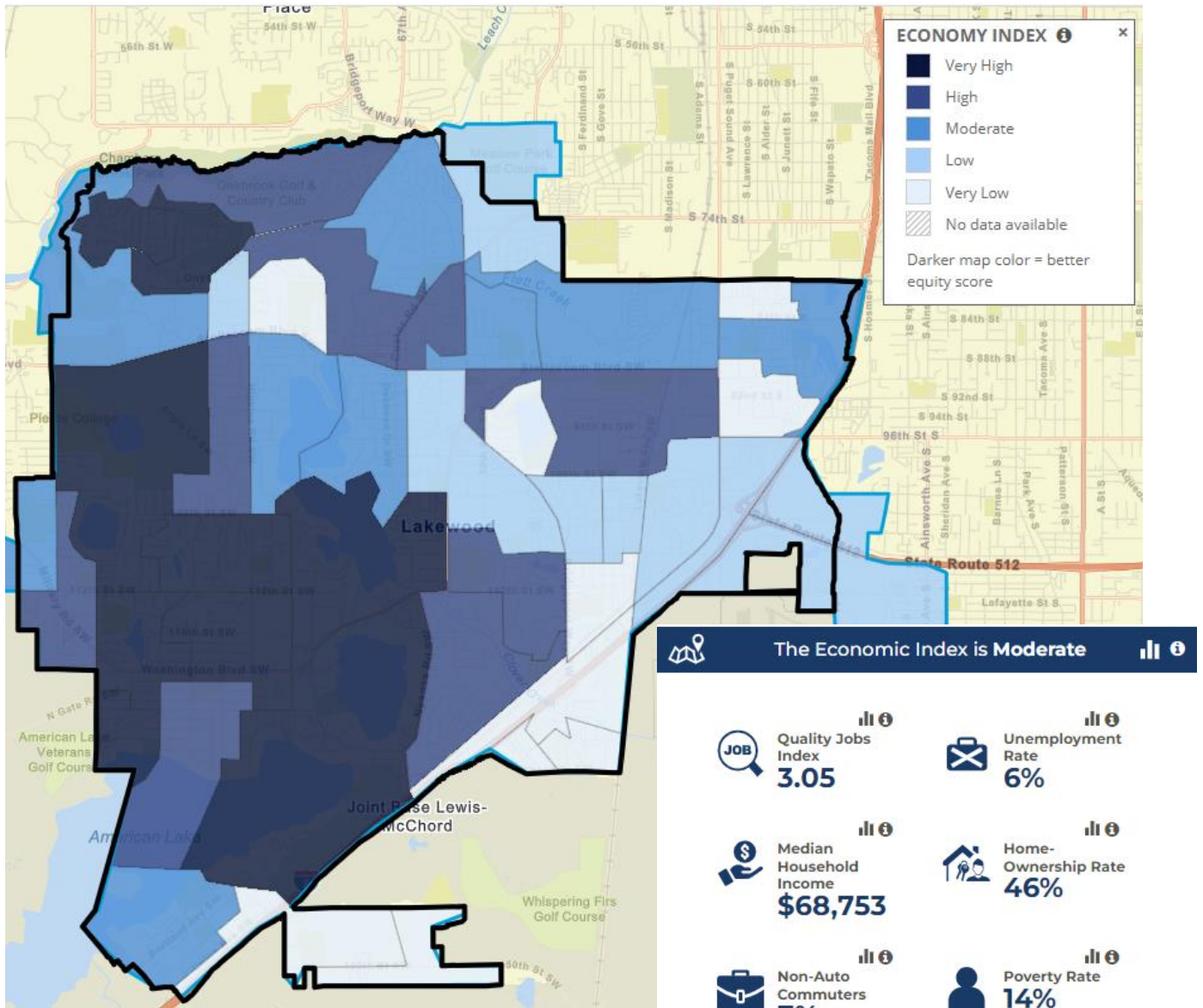
More details are available at <https://lakewood.caimaps.info/>

LAKEWOOD EQUITY INDEX MAP: LIVABILITY/HOUSING



More details are available at <https://lakewood.caimaps.info/>

LAKEWOOD EQUITY INDEX MAP: ECONOMY



More details are available at <https://lakewood.caimaps.info/>

ANTI-DISPLACEMENT PLANNING REQUIREMENTS

The Growth Management Act now requires communities to analyze the following when developing the Housing Element of their Comprehensive Plans:³

- Areas that may be at higher risk of displacement from market forces that occur with changes to zoning, development regulations, and capital investments;
- Local policies and regulations that result in racially disparate impacts, displacement, and exclusion in housing;
- Options for policies and regulations to address and begin to undo racially disparate impacts, displacement, and exclusion in housing caused by local policies, plans, and actions; and
- Options for anti-displacement policies, with consideration given to the preservation of historical and cultural communities.

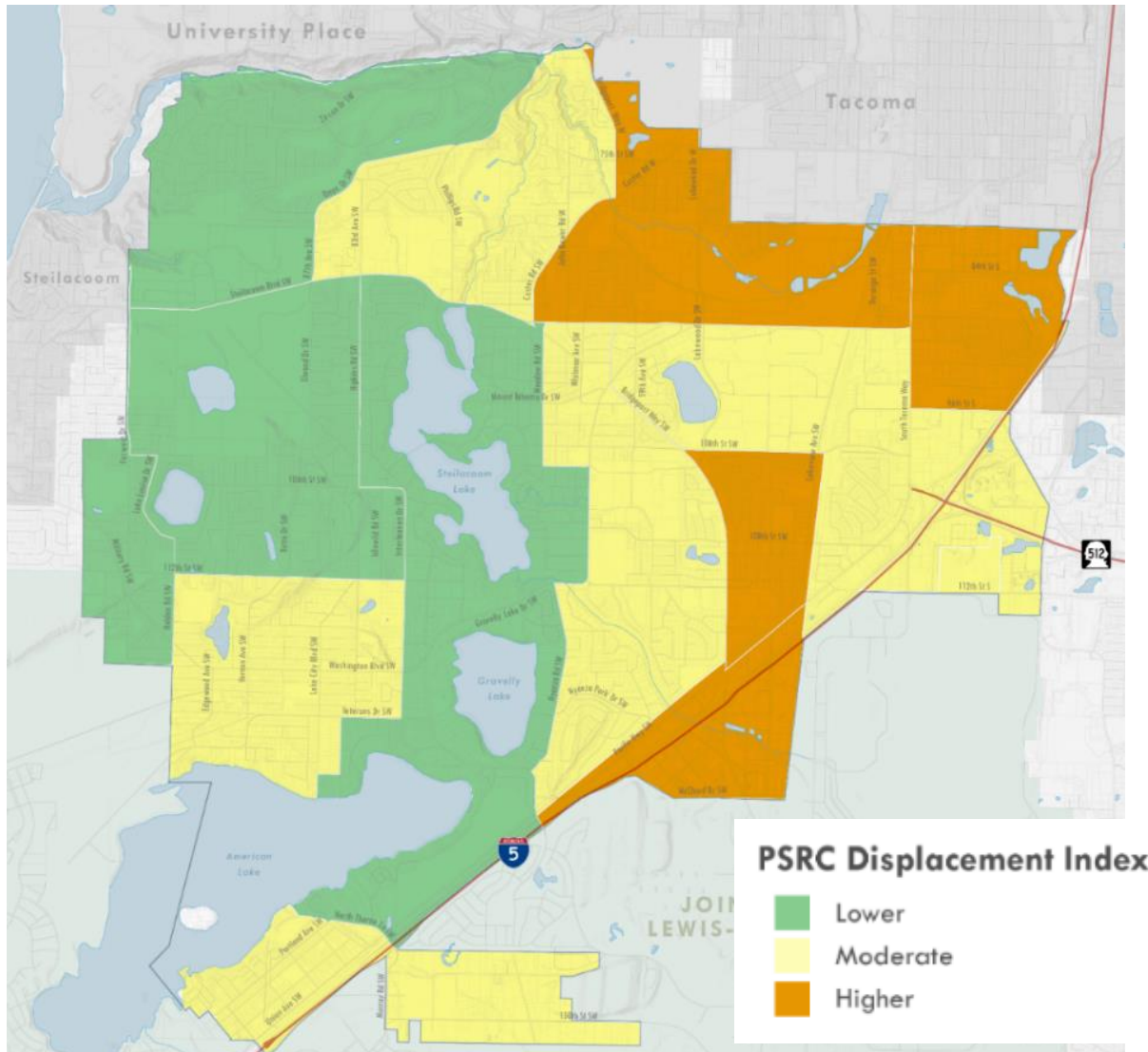
The PSRC **Regional Displacement Index** (Lakewood map below) identifies displacement risks by indicating Census tracts that have the highest combined score for 15 indicators related to major risk factors for displacement.⁴ These include:

- **Socio-demographic characteristics**, such as populations of color, English language skills, proportion of renters, and household incomes.
- **Transportation access** in the local neighborhood, represented by access to employment and proximity to current and future transit.
- **Neighborhood characteristics**, including proximity to community businesses and public services, as well as locations close to high-income neighborhoods.
- **Housing**, including development capacity and median rent.

The PSRC Displacement Risk Map for Lakewood and the CDC's Social Vulnerability Index (SVI) Map on the following pages reflect the clear patterns of economic, environmental, and racial inequities in the Lakewood area's development patterns over the past 100+ years.

³ See [RCW 36.70A.070\(2\)](#).

⁴ For more details see [PSRC Displacement Risk Mapping: Technical Documentation](#).



The version of the PSRC Displacement Risk Map included below also depicts the location of Lakewood's existing Sounder Station, planned Sounder Station in Tillicum, and planned Pierce Transit Bus Rapid Transit (BRT) route. All of these transit assets are located within moderate or high displacement risk areas.

LAKEWOOD DISPLACEMENT RISK AREAS AND TRANSIT ASSETS

Displacement Risk Data



Transit layers

Commuter Rail

Commuter Rail Stations



Commuter Rail Routes



Bus Rapid Transit

BRT Stops Current/Underway



BRT Routes

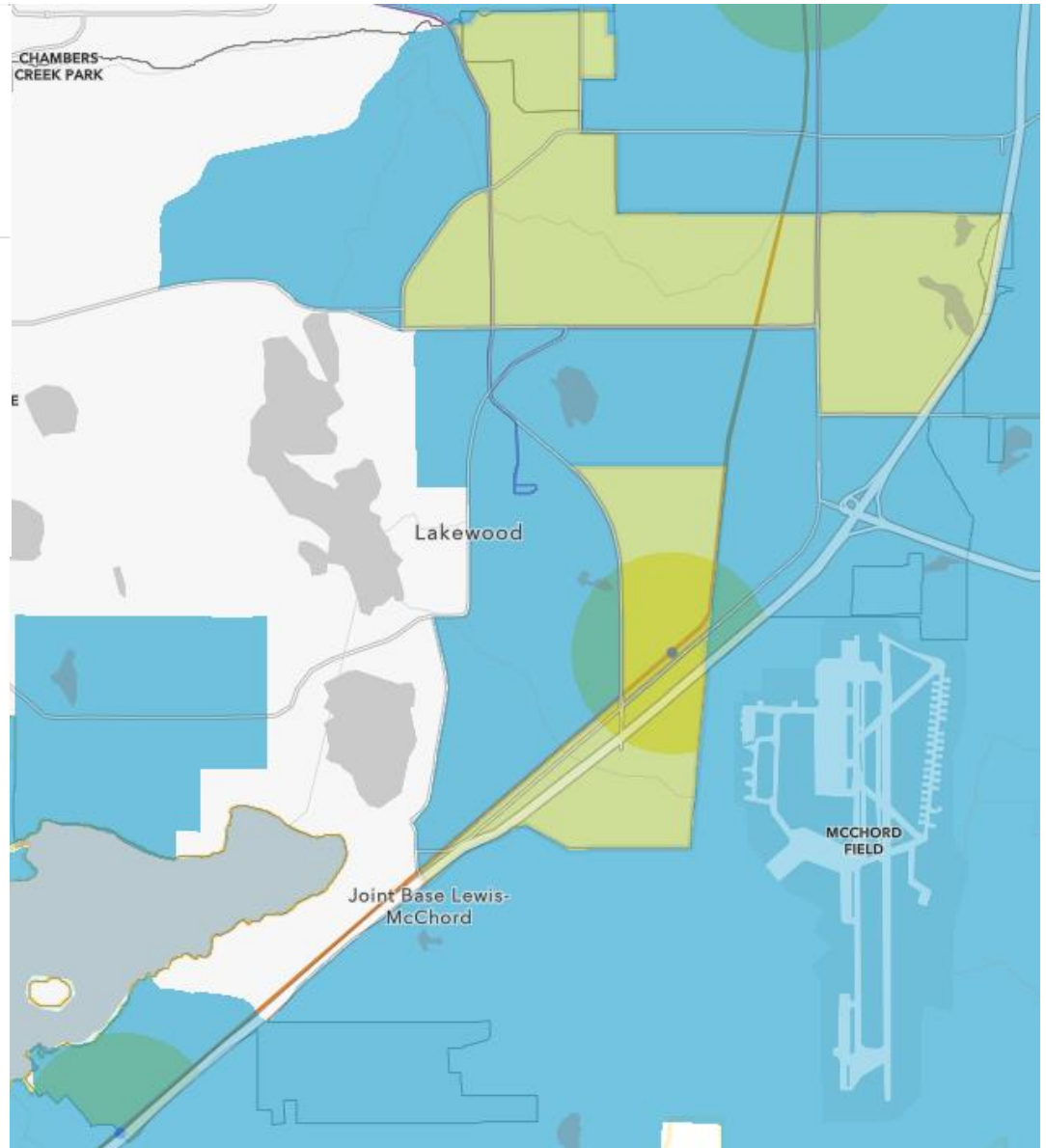


Urban Growth Area



Station Areas

Commuter Rail (1/2 mile)

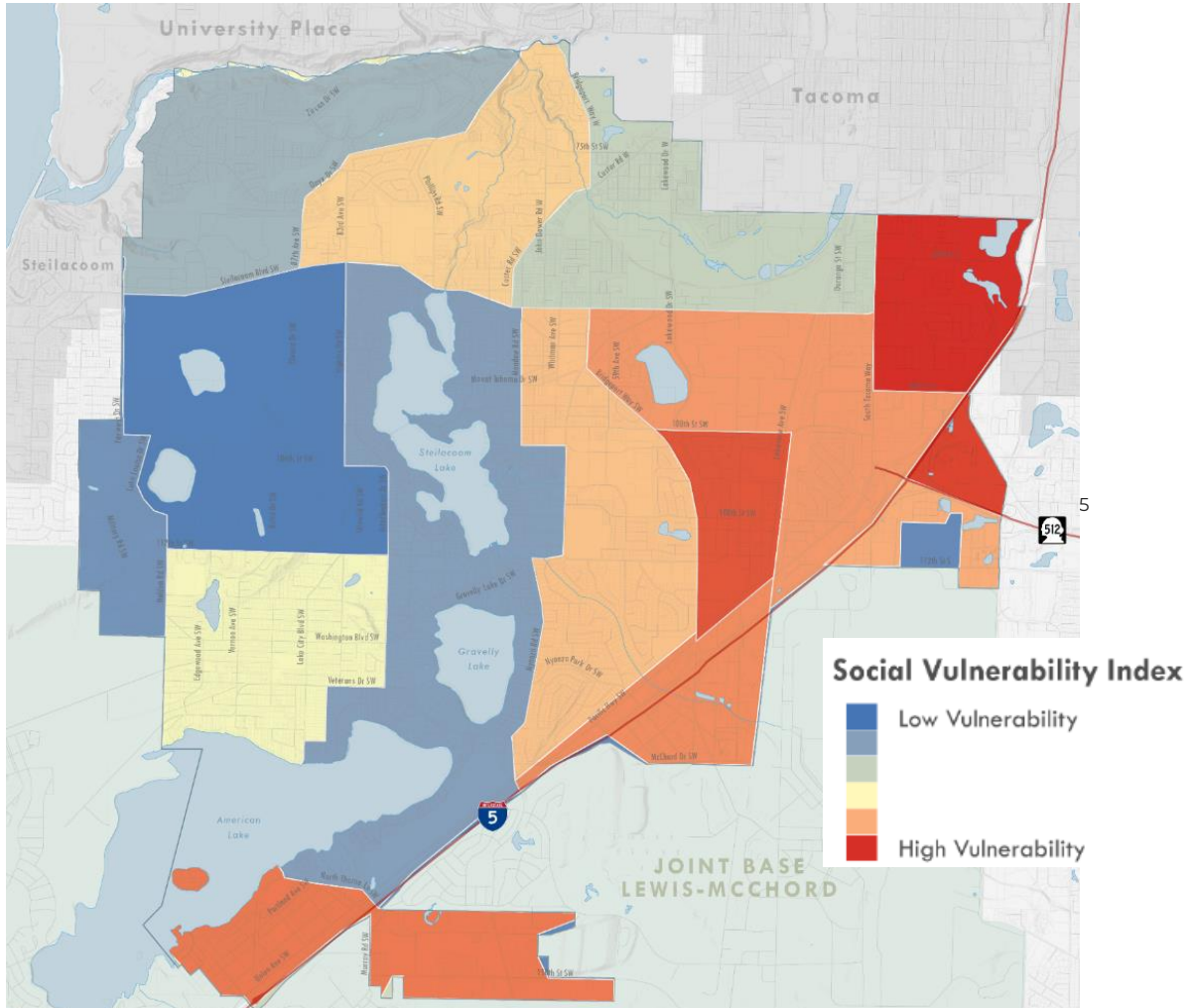


The CDC and Agency for Toxic Substances and Disease Registry (ATSDR) have developed a **Social Vulnerability Index (SVI)** to identify populations vulnerable to significant impacts from hazardous events. This metric identifies four groups of indicators that highlight particular risk factors for local populations:

- **Socioeconomic Status**, including poverty rates, unemployment, income, and adults without high school diplomas.
- **Household Composition and Disability**, including the proportion of children and seniors, single-parent households, and populations with disabilities.
- **Minority Status and Language**, including minority status and residents that speak English “less than well”.

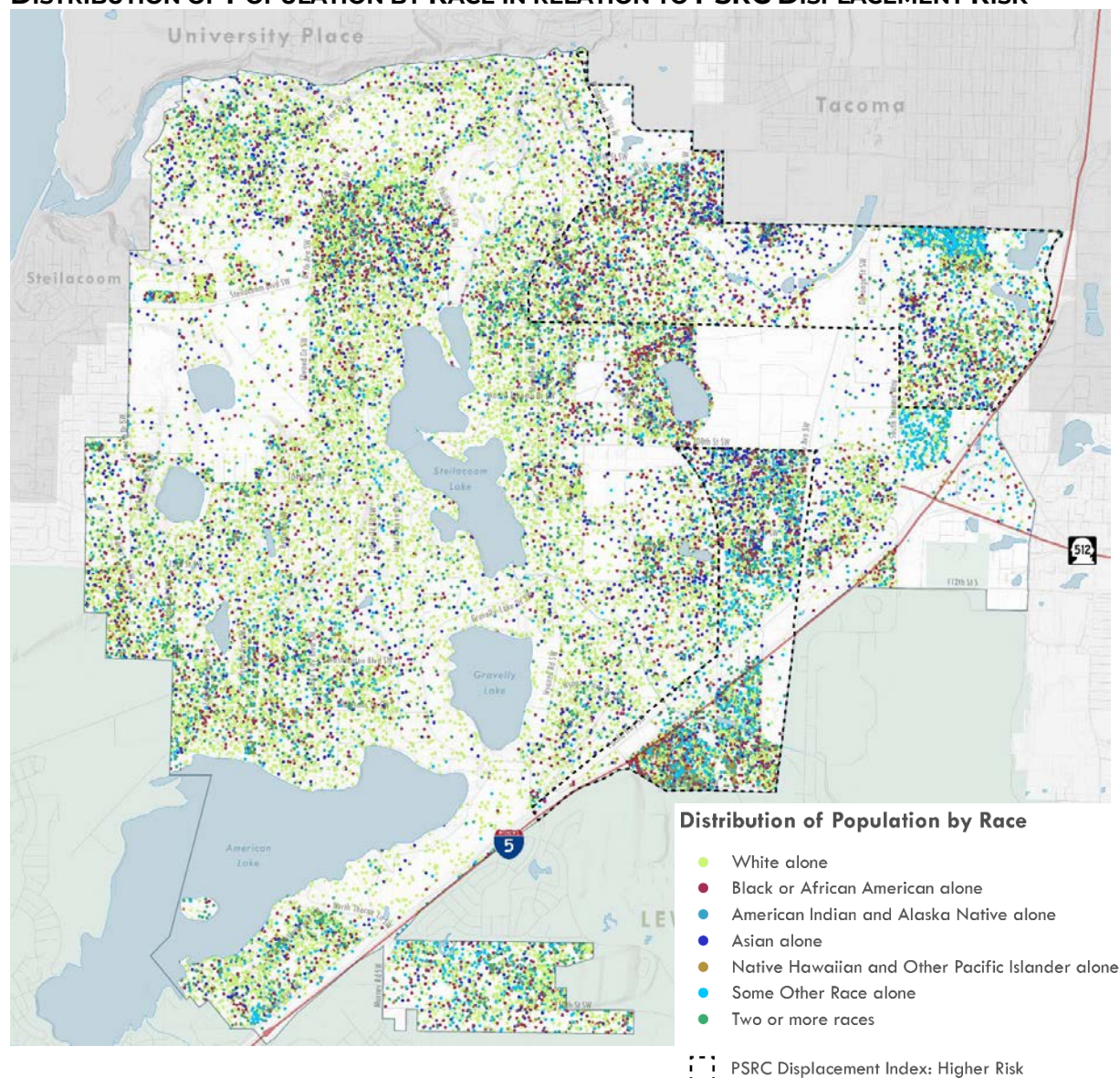
- **Housing Type and Transportation**, including the number of multi-unit structures and mobile homes, crowding of households, households with no vehicles, and percentage of housing as group quarters.

LAKEWOOD SOCIAL VULNERABILITY INDEX

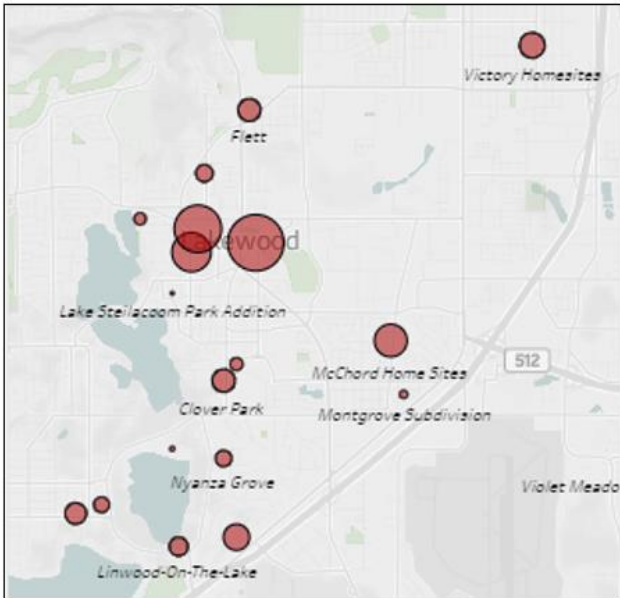


⁵ For more information on this map's metrics, see the [CDC/ATSDR Social Vulnerability Index website](https://www.cdc.gov/at-sdr/social-vulnerability-index/), which includes resources describing the methodology in more detail and applications of the SVI to applications in emergency response.

DISTRIBUTION OF POPULATION BY RACE IN RELATION TO PSRC DISPLACEMENT RISK

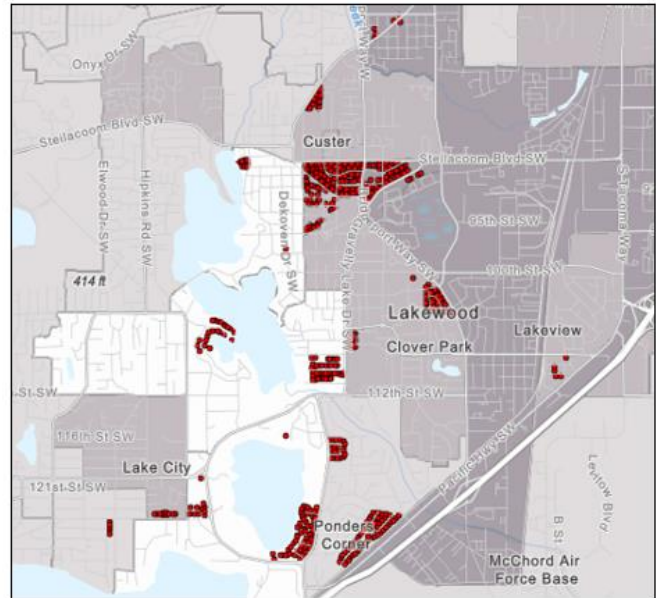


Initial review results show that Lakewood had 18 subdivisions and 928 parcels that originally regulated by racially restricted covenants. As noted by the [The Racial Restrictive Covenants Project](#), one should not assume that areas without circles on the map below were not restricted. Deed restrictions were only one of the mechanisms of segregation. Neighborhoods without covenants often practiced racial exclusion by other means.



Racially restricted subdivisions in Lakewood

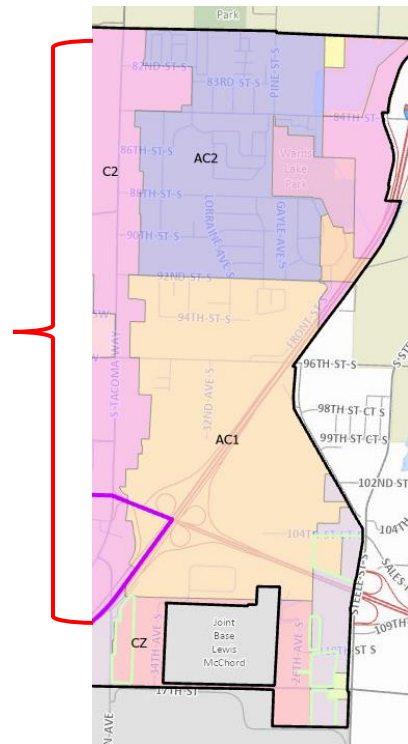
SOURCE: <https://depts.washington.edu/covenants/index.shtml>



928 racially restricted parcels in Lakewood

PLANNED DISPLACEMENT OF RESIDENTS IN JBLM ACCIDENT POTENTIAL ZONES

PSRC Displacement Index



Unique to Lakewood's anti-displacement analysis in 2024 is the existence of the JBLM North McChord Field clear zone and accident potential zones. Per FAA and DoD guidance, Lakewood's Air Corridor 1 and 2 zones (shown above) do not allow residential uses; however, as of 2024, there are hundreds of non-conforming housing units in these zones that pre-date incorporation and house many of the

City's poorest and economically stressed residents. The City must plan for how to equitably and responsibly balance safety concerns for residents who are also those who have suffered the most historical inequities in quality of life.

The City's Comprehensive Plan includes a policy recognizing the need to plan for the eventual removal of residential uses in the AC1 and AC2 zones:

U-2.19 Except for . . . existing mobile home parks located in . . . Air Corridors, encourage preservation, maintenance, and improvements to existing subsidized housing and to market- rate housing that is affordable to low- and moderate-income households.

This is just one example of the competing policies the City must try to reconcile during the 2024 Comprehensive Plan Periodic Review process.

LAKEWOOD WORKFORCE DEMOGRAPHICS:

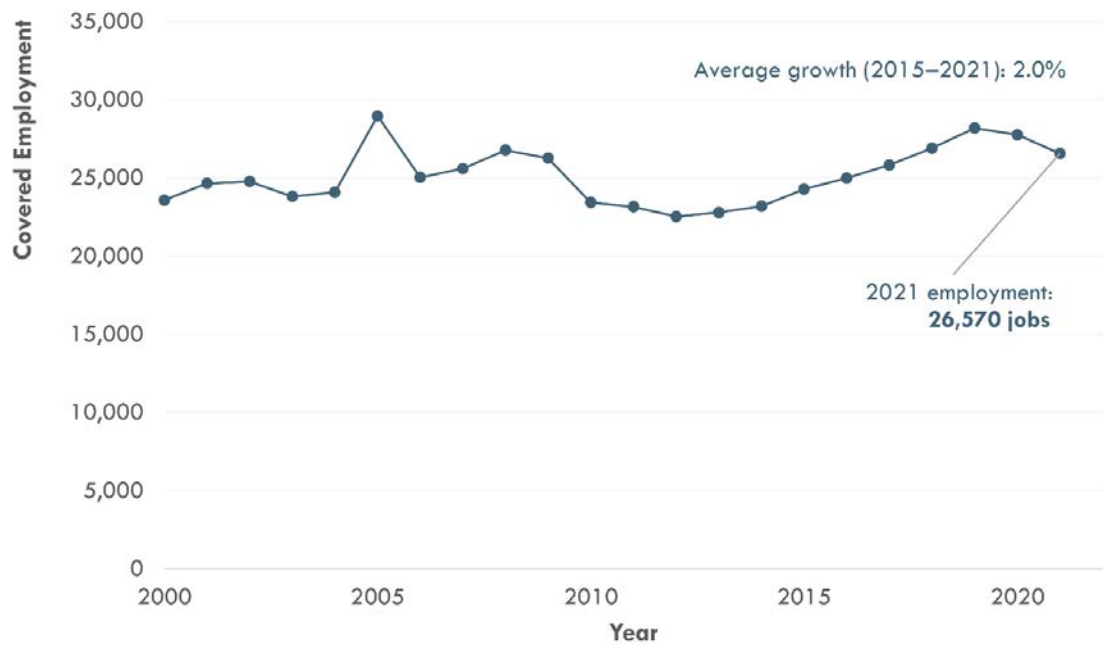
The following workforce demographic information data are sourced from the 2023 Lakewood Housing Needs Assessment.

Lakewood is both a population center and a destination for local and regional employment. According to the PSRC, a total of 28,152 covered jobs were in Lakewood in 2021, which amounted to 1.04 jobs for every resident. This is important, as while Lakewood does serve a role as a residential community for commuters to regional job centers, including Tacoma, Seattle, and JBLM, it also serves as a local and regional employment center.

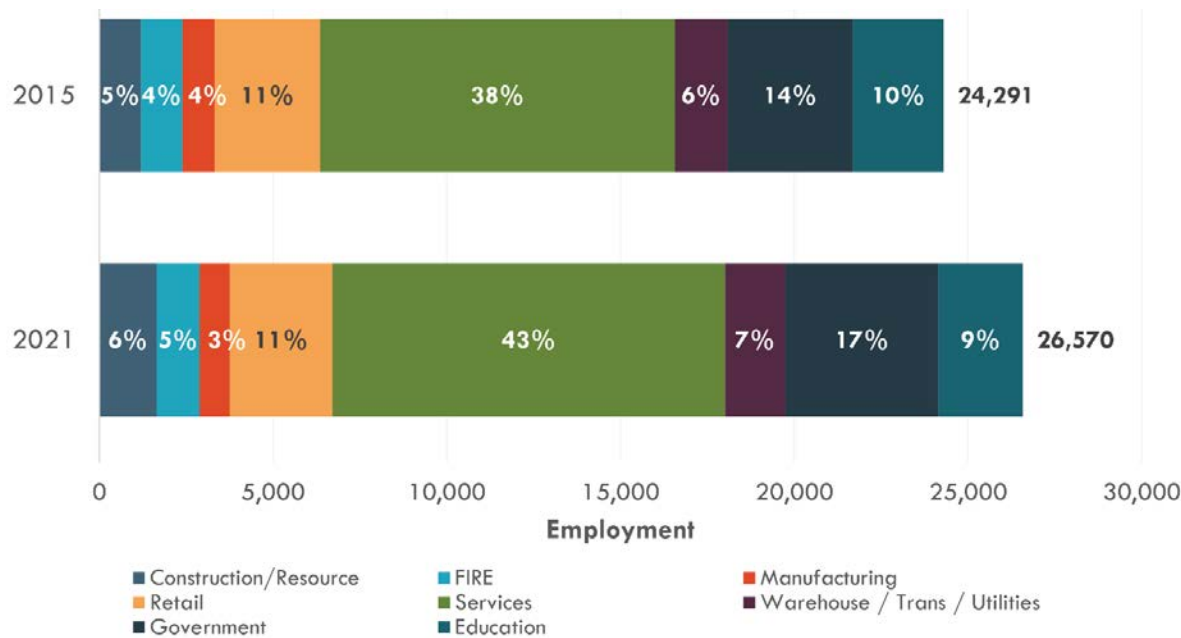
- **There has been significant local employment growth since 2014.** Lakewood experienced a decline in employment related to the recession in the late 2000s, with only 22,540 jobs in 2014. However, from 2014–2021, the City experienced employment growth of about 3.3% per year. The fastest growing major sectors have been Construction/Resource (10% per year), Warehousing/Transportation/Utilities (5.3%), and Government. (5.0%). The greatest addition overall has been to Services, accounting for 2,157 additional jobs and about 38% of the total jobs added.
- **Lakewood represents a location for regional employment.** About 87.2% of local workers commute into Lakewood from across the county and the Puget Sound region. The greatest proportion of Lakewood workers commute from Tacoma (17%), with a significant number coming from Parkland (4.2%), South Hill (3.8%) and University Place (3.5%).
- **14.5% of workers at their primary job reside in Lakewood.** This percentage has declined over time despite an increase in the actual number of jobs within the City.
- **COVID-19 and its effects on employment patterns are still not fully understood.** While by Fall 2022, many jobs had transitioned back from remote to in-office, it is unclear how much commuting patterns and remote work opportunities will permanently change. Local and regional service jobs are also

in flux, with long-term impacts from changes in economic systems still uncertain.

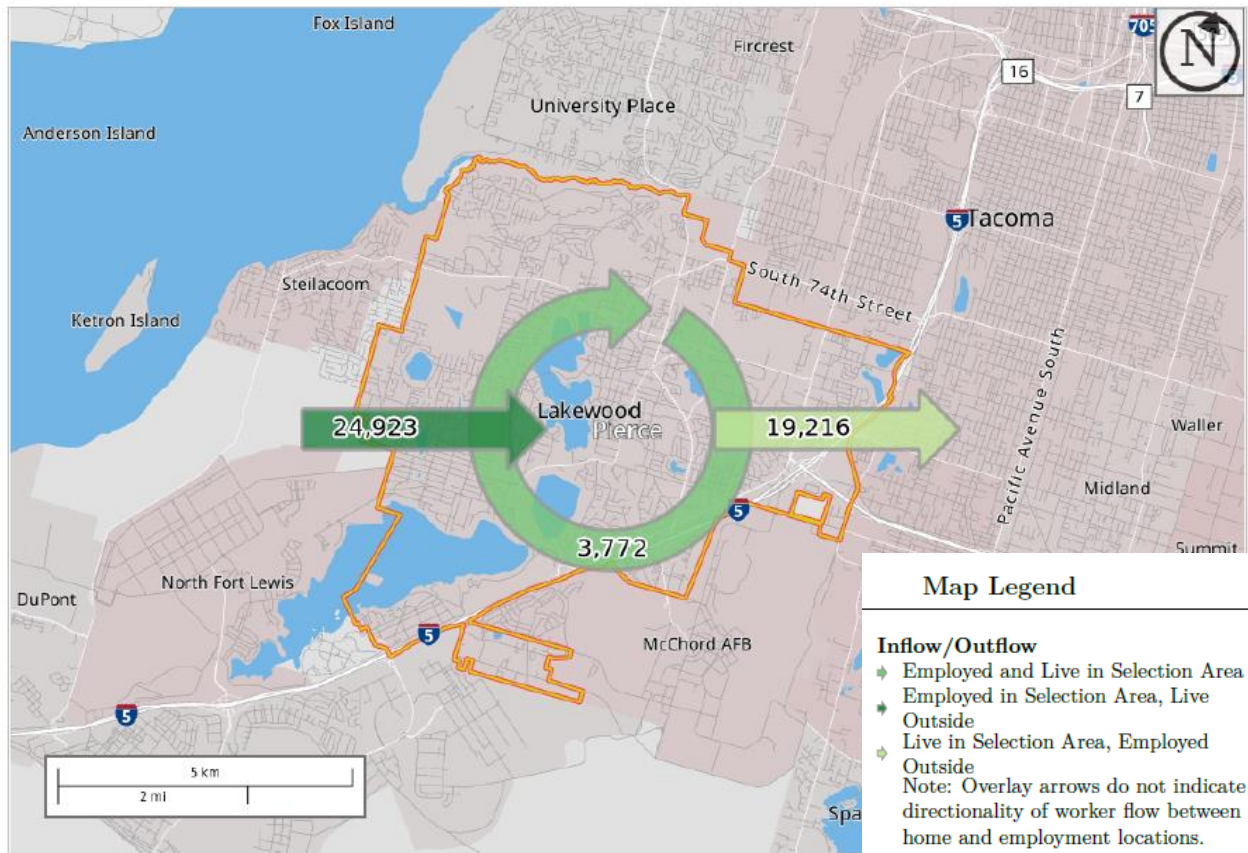
LAKEWOOD COVERED EMPLOYMENT, 2008 - 2021.



LAKEWOOD COVERED EMPLOYMENT BY MAJOR SECTOR, 2015 AND 2021.



Inflow/Outflow Counts of All Jobs for Selection Area in 2021 All Workers



SOURCE: U.S. Census Bureau's OnTheMap <https://onthemap.ces.census.gov>

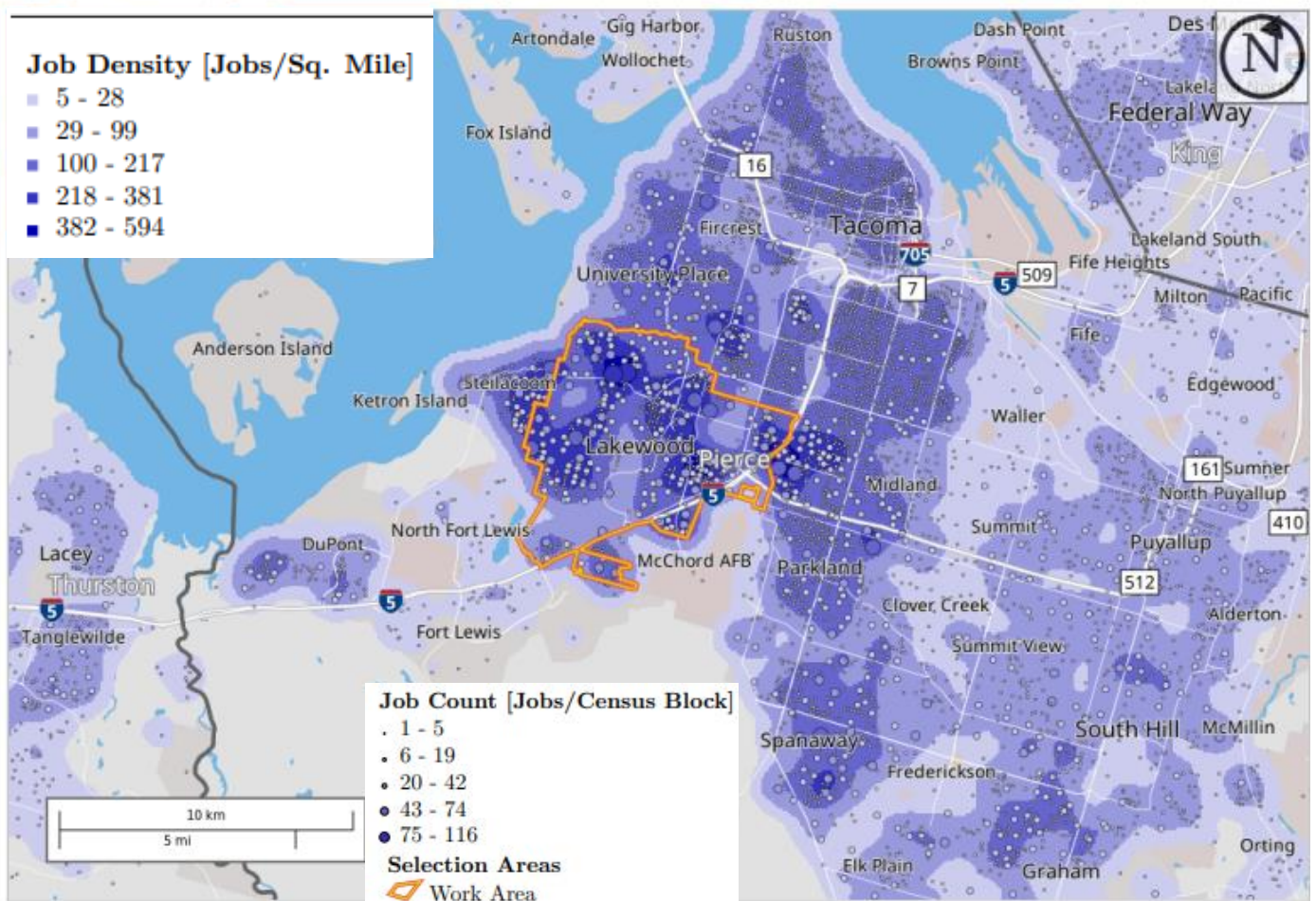
JOB INFLOW/OUTFLOW REPORT: 2021

Selection Area Labor Market Size (All Jobs)		
	2021	
	Count	Share
Employed in the Selection Area	28,695	100.0%
Living in the Selection Area	22,988	80.1%
Net Job Inflow (+) or Outflow (-)	5,707	-
In-Area Labor Force Efficiency (All Jobs)		
	2021	
	Count	Share
Living in the Selection Area	22,988	100.0%
Living and Employed in the Selection Area	3,772	16.4%
Living in the Selection Area but Employed Outside	19,216	83.6%
In-Area Employment Efficiency (All Jobs)		
	2021	
	Count	Share
Employed in the Selection Area	28,695	100.0%
Employed and Living in the Selection Area	3,772	13.1%
Employed in the Selection Area but Living Outside	24,923	86.9%
Outflow Job Characteristics (All Jobs)		
	2021	
	Count	Share
External Jobs Filled by Residents	19,216	100.0%
Workers Aged 29 or younger	4,561	23.7%
Workers Aged 30 to 54	10,215	53.2%
Workers Aged 55 or older	4,440	23.1%
Workers Earning \$1,250 per month or less	3,142	16.4%
Workers Earning \$1,251 to \$3,333 per month	5,513	28.7%
Workers Earning More than \$3,333 per month	10,561	55.0%
Workers in the "Goods Producing" Industry Class	2,588	13.5%
Workers in the "Trade, Transportation, and Utilities" Industry Class	4,670	24.3%
Workers in the "All Other Services" Industry Class	11,958	62.2%
Inflow Job Characteristics (All Jobs)		
	2021	
	Count	Share
Internal Jobs Filled by Outside Workers	24,923	100.0%
Workers Aged 29 or younger	5,066	20.3%
Workers Aged 30 to 54	13,277	53.3%
Workers Aged 55 or older	6,580	26.4%
Workers Earning \$1,250 per month or less	3,944	15.8%

Inflow Job Characteristics (All Jobs)		
	2021	
	Count	Share
Workers Earning \$1,251 to \$3,333 per month	7,187	28.8%
Workers Earning More than \$3,333 per month	13,792	55.3%
Workers in the "Goods Producing" Industry Class	2,409	9.7%
Workers in the "Trade, Transportation, and Utilities" Industry Class	5,665	22.7%
Workers in the "All Other Services" Industry Class	16,849	67.6%
Interior Flow Job Characteristics (All Jobs)		
	2021	
	Count	Share
Internal Jobs Filled by Residents	3,772	100.0%
Workers Aged 29 or younger	751	19.9%
Workers Aged 30 to 54	1,869	49.5%
Workers Aged 55 or older	1,152	30.5%
Workers Earning \$1,250 per month or less	624	16.5%
Workers Earning \$1,251 to \$3,333 per month	1,305	34.6%
Workers Earning More than \$3,333 per month	1,843	48.9%
Workers in the "Goods Producing" Industry Class	214	5.7%
Workers in the "Trade, Transportation, and Utilities" Industry Class	685	18.2%
Workers in the "All Other Services" Industry Class	2,873	76.2%

Counts and Density of Home Locations for All Jobs in Work Selection Area in 2021

All Workers



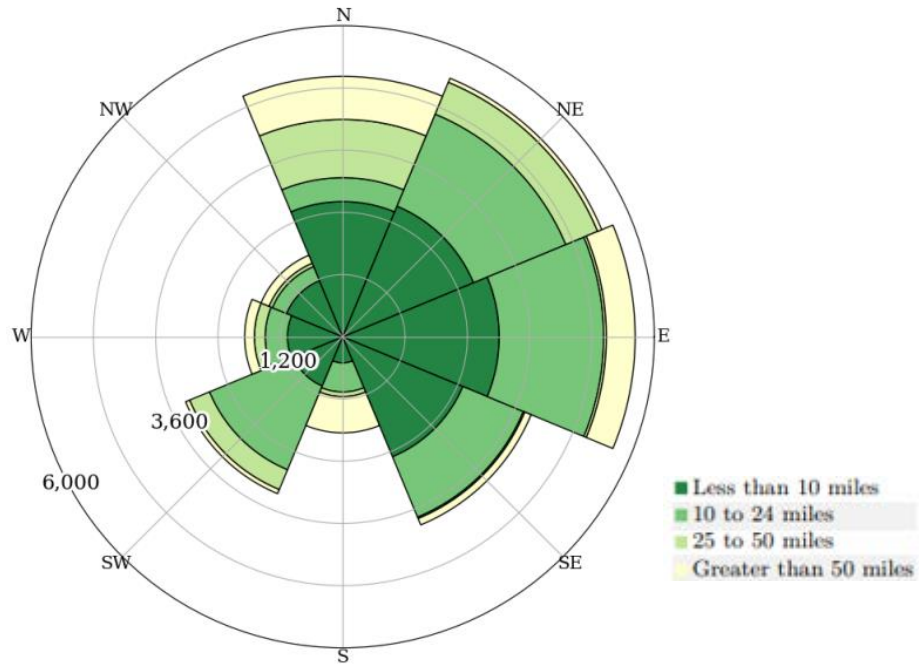
Distance to Job Counts for Lakewood Census Tracts

	2021	
	Count	Share
Total All Jobs	28,695	100.0%
Less than 10 miles	14,622	51.0%
10 to 24 miles	8,685	30.3%
25 to 50 miles	2,653	9.2%
Greater than 50 miles	2,735	9.5%

SOURCE: U.S. Census Bureau's OnTheMap <https://onthemap.ces.census.gov>

All Jobs for All Workers in 2021

Distance and Direction from Work Census Block to Home Census Block, Unk: __v



All Jobs for All Workers in 2021

Distance from Work Census Block to Home Census Block, Unk: __verb in Selection Area

Distance	2021	
	Count	Share
Total All Jobs	28,695	100.0\%
Less than 10 miles	14,622	51.0\%
10 to 24 miles	8,685	30.3\%
25 to 50 miles	2,653	9.2\%
Greater than 50 miles	2,735	9.5\%

SOURCE: U.S. Census Bureau's OnTheMap <https://onthemap.ces.census.gov>

HOUSING MARKET CONDITIONS⁶:



Lakewood, Washington SELECTED HOUSING CHARACTERISTICS: 2022		
	Estimate	Percent
HOUSING TENURE		
Occupied housing units	26,366	26,366
Owner-occupied	11,488	43.6%
Renter-occupied	14,878	56.4%
Average household size of owner-occupied unit	2.48	(X)
Average household size of renter-occupied unit	2.24	(X)
HOUSING OCCUPANCY		
Total housing units	28,257	28,257
Occupied housing units	26,366	93.3%
Vacant housing units	1,891	6.7%
Homeowner vacancy rate	1.1	(X)
Rental vacancy rate	4.1	(X)
UNITS IN STRUCTURE		
Total housing units	28,257	28,257
1-unit, detached	12,608	44.6%
1-unit, attached	1,549	5.5%
2 units	1,074	3.8%
3 or 4 units	2,589	9.2%
5 to 9 units	2,821	10.0%
10 to 19 units	3,349	11.9%
20 or more units	3,005	10.6%
Mobile home	1,247	4.4%
Boat, RV, van, etc.	15	0.1%
YEAR STRUCTURE BUILT		
Total housing units	28,257	28,257
Built 2020 or later	110	0.4%
Built 2010 to 2019	1,280	4.5%
Built 2000 to 2009	2,191	7.8%
Built 1990 to 1999	3,421	12.1%
Built 1980 to 1989	3,897	13.8%
Built 1970 to 1979	5,434	19.2%
Built 1969 or earlier	11,924	42.2%
ROOMS		
Total housing units	28,257	28,257
1 room	1,231	4.4%
2 rooms	1,675	5.9%
3 rooms	4,713	16.7%
4 rooms	5,766	20.4%
5 rooms	4,787	16.9%
6 rooms	3,586	12.7%
7 rooms	2,485	8.8%

⁶ The median is the value that's sequentially in the middle. (2, 3, 3, 4, 6, 8, 9) = 4

The mean (average) = adding all numbers in a data set and then dividing by the number of values in the set. (2+3+3+4+6+8+9 = 35) ÷ 7 = 5

8 rooms	1,698	6.0%
9 rooms or more	2,316	8.2%
Median rooms	4.7	(X)
BEDROOMS		
Total housing units	28,257	28,257
No bedroom	1,265	4.5%
1 bedroom	5,657	20.0%
2 bedrooms	8,550	30.3%
3 bedrooms	8,981	31.8%
4 bedrooms	2,922	10.3%
5 or more bedrooms	882	3.1%
YEAR HOUSEHOLDER MOVED INTO UNIT		
Occupied housing units	26,366	26,366
Moved in 2021 or later	1,671	6.3%
Moved in 2018 to 2020	7,043	26.7%
Moved in 2010 to 2017	9,975	37.8%
Moved in 2000 to 2009	3,687	14.0%
Moved in 1990 to 1999	1,880	7.1%
Moved in 1989 and earlier	2,110	8.0%
VEHICLES AVAILABLE		
Occupied housing units	26,366	26,366
No vehicles available	2,013	7.6%
1 vehicle available	10,524	39.9%
2 vehicles available	8,673	32.9%
3 or more vehicles available	5,156	19.6%
HOUSE HEATING FUEL		
Occupied housing units	26,366	26,366
Utility gas	7,972	30.2%
Bottled, tank, or LP gas	512	1.9%
Electricity	17,067	64.7%
Fuel oil, kerosene, etc.	236	0.9%
Coal or coke	18	0.1%
Wood	74	0.3%
Solar energy	17	0.1%
Other fuel	97	0.4%
No fuel used	373	1.4%
OCCUPANTS PER ROOM		
Occupied housing units	26,366	26,366
1.00 or less	25,225	95.7%
1.01 to 1.50	619	2.3%
1.51 or more	522	2.0%
VALUE		
Owner-occupied units	11,488	11,488
Less than \$50,000	816	7.1%
\$50,000 to \$99,999	84	0.7%
\$100,000 to \$149,999	103	0.9%
\$150,000 to \$199,999	452	3.9%
\$200,000 to \$299,999	1,527	13.3%
\$300,000 to \$499,999	5,834	50.8%
\$500,000 to \$999,999	2,156	18.8%
\$1,000,000 or more	516	4.5%
Median (dollars)	406,500	(X)
MORTGAGE STATUS		
Owner-occupied units	11,488	11,488
Housing units with a mortgage	6,725	58.5%
Housing units without a mortgage	4,763	41.5%

SELECTED MONTHLY OWNER COSTS		
Housing units with a mortgage	6,725	6,725
Less than \$500	23	0.3%
\$500 to \$999	228	3.4%
\$1,000 to \$1,499	1,076	16.0%
\$1,500 to \$1,999	1,862	27.7%
\$2,000 to \$2,499	1,901	28.3%
\$2,500 to \$2,999	764	11.4%
\$3,000 or more	871	13.0%
Median (dollars)	2,046	(X)
Housing units without a mortgage	4,763	4,763
Less than \$250	167	3.5%
\$250 to \$399	445	9.3%
\$400 to \$599	689	14.5%
\$600 to \$799	1,351	28.4%
\$800 to \$999	1,162	24.4%
\$1,000 or more	949	19.9%
Median (dollars)	762	(X)
SELECTED MONTHLY OWNER COSTS AS A % OF HOUSEHOLD INCOME		
Housing units with a mortgage	6,725	6,725
Less than 20.0 percent	2,489	37.0%
20.0 to 24.9 percent	1,205	17.9%
25.0 to 29.9 percent	989	14.7%
30.0 to 34.9 percent	676	10.1%
35.0 percent or more	1,366	20.3%
Not computed	0	(X)
Housing unit without a mortgage	4,746	4,746
Less than 10.0 percent	1,990	41.9%
10.0 to 14.9 percent	861	18.1%
15.0 to 19.9 percent	545	11.5%
20.0 to 24.9 percent	358	7.5%
25.0 to 29.9 percent	269	5.7%
30.0 to 34.9 percent	68	1.4%
35.0 percent or more	655	13.8%
Not computed	17	(X)
GROSS RENT		
Occupied units paying rent	14,403	14,403
Less than \$500	189	1.3%
\$500 to \$999	2,515	17.5%
\$1,000 to \$1,499	6,806	47.3%
\$1,500 to \$1,999	3,336	23.2%
\$2,000 to \$2,499	993	6.9%
\$2,500 to \$2,999	412	2.9%
\$3,000 or more	152	1.1%
Median (dollars)	1,318	(X)
No rent paid	475	(X)
GROSS RENT AS A PERCENTAGE OF HOUSEHOLD INCOME (GRAPI)		
Occupied units paying rent (excluding units where GRAPI cannot be computed)	14,157	14,157
Less than 15.0 percent	1,249	8.8%
15.0 to 19.9 percent	1,602	11.3%
20.0 to 24.9 percent	1,621	11.5%

25.0 to 29.9 percent	2,044	14.4%
30.0 to 34.9 percent	1,717	12.1%
35.0 percent or more	5,924	41.8%
Not computed	721	(X)

SOURCE: American Community Survey 2022 5-Year Estimates Data Profiles as compiled by WCRER

2023 OUT OF REACH REPORT (NLIHC)	WA STATE	PIERCE COUNTY
2 Bedroom Fair Market Rent (FMR)	\$1,889	\$1,643
Housing Wage	\$36.33	\$31.60
Annual Wage	\$75,556	\$65,720
Full-time jobs at Minimum wage to afford 2BR FMR	2.3	2.0
FY23 Area median Income (AMI)	\$118,880	\$112,600
Affordable Rent/Month	\$2,972	\$2,815
30% of AMI	\$35,664	\$33,780
Affordable Rent/Month @ 30% AMI	\$892	\$845
# of Renter Households 2017-2021	1,066,944	119,698
% of Total Households 2017-2021	36%	36%
Estimated hourly mean renter wage (2023)	30.32	20.95
Monthly rent affordable @ mean renter wage (2023)	\$1,577	\$1,089
# of Full-time jobs @ mean renter wage to afford 2 BR FMR	1.2	1.5
Rent affordable to SSI Recipient	\$286	

SOURCE: WWW.NLIHC.ORG/OOR | © 2023 NATIONAL LOW INCOME HOUSING COALITION

WASHINGTON'S RENTAL VACANCY RATE

The statewide rental vacancy rate in Washington is 4.8% as of the end of 2023Q3; that's 27.3% below the national average.

- Washington rental vacancy is down 12.7% YoY.
- Between 2023Q2 and 2023Q3, Washington's rental vacancies increased 29.7% from a rate of 3.7%.
- Rental vacancy in Washington increased 19.4% in 2022 following a 5.26% decline in 2021.
- From 2015 to 2020, Washington's rental vacancy rate decreased 15.8%.
- Between 2005 and 2015, rental vacancy in Washington declined 24.0%.
- 34.5% of Washington households do not own their homes as of 2023Q3.
- The Seattle-Tacoma-Bellevue metropolitan area has a 3.9% rental vacancy rate, down 15.2% YoY.

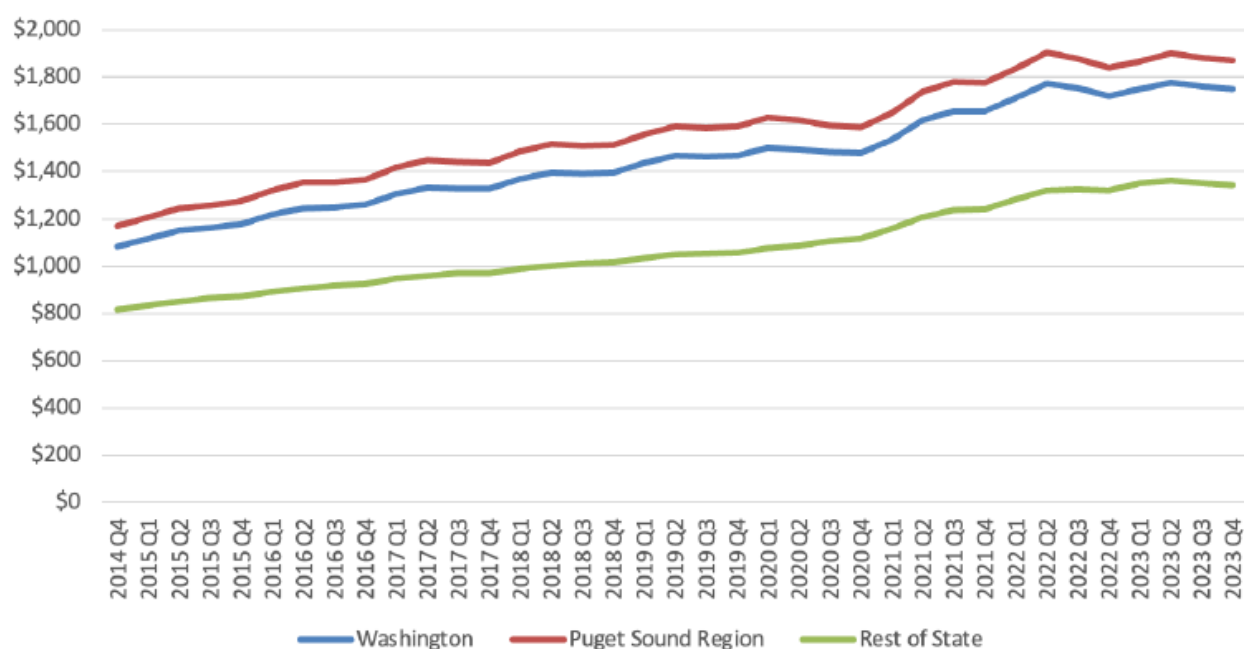
SOURCE: <https://ipropertymanagement.com/research/rental-vacancy-rate#washington>

Washington State and Puget Sound Rent Trends

Apartment rents declined in the 4th quarter 2023 (see Figure 1 below.) Rents fell by -0.7% on average across the state, -0.7% in the Puget Sound region and by -0.6% in the rest of the state.

The current statewide annual rate of rent growth is 1.6%; this means that average rent levels for the 4th quarter 2023 were 1.6% higher than those for the 4th quarter 2022. The annual growth rate for the Puget Sound region was 1.7%, while that for the rest of the state was 1.6%.

Figure 1. Historical Apartment Rents



SOURCE: *Washington State Apartment Market Report, 4th Quarter 2023* (Washington Center for Real Estate Research Runstad Department of Real Estate College of Built Environments)

LAKWOOD RENTAL APARTMENT: Q4 2023

# of Units	Average SF	Average Rent	Rent/SF	Rent Growth/Yr	Vacancy Units	Vacancy Percent	Vacancy Growth/Yr
8,762	789	\$1,363	\$1.74	2.0%	501	5.7%	0.6%

The data above are based on apartments classified as market-rate or affordable in developments with at least five units. Affordable units are included to give a better picture of the overall affordability of the rental apartment sector. New units developed within the previous two years are excluded to reduce distortion that might occur in the vacancy rate statistics due to the time required to lease out new units.

SOURCE: Washington Center for Real Estate Research (WCRER) / University of Washington

LAKWOOD SUBSIDIZED HOUSING INVENTORY BY DATA SOURCE: Q4 2023

Number of Units by Data Source (see Notes for explanations)									Deduplicated Total Number of Units
WSHFC	WSHFCM	HTF	RHS515	RHS538	HUD	PHA	PHAHUD	MFTE	
389	5	39	-	-	-	-	-	-	433

DATA SOURCES:

WSHFC: Dwelling units funded by programs managed by the Washington State Housing Finance Commission (WSHFC), including those funded with Low Income Housing Tax Credits (source: WSHFC).

WSHFCM: Units monitored by the WSHFC, including housing funded by the cities of Bellingham, Seattle, Spokane, and Tacoma, and King and Snohomish counties; units that were separately listed in the WSHFC and HTF datasets were deleted from this dataset.

HTF: Units funded by the Washington Department of Commerce, including units funded by the Housing Trust Fund (source: Washington Department of Commerce).

RHS515: Units funded by the US Department of Agriculture's Rural Housing Service (RHS) Section 514 and 515 programs (source: RHS).

RHS538: Units funded by the USDA's RHS Section 538 program (source: RHS).

HUD: Units funded by the US Department of Housing and Urban Development's (HUD's) project-based Section 8 and other multi-family programs (source: HUD).

PHA: Public Housing Authority units reported in response to a survey conducted on behalf of the Washington Department of Commerce (source: BERK Consulting).

PHAHUD: Public Housing Authority units reported by HUD (source: HUD).

MFTE: Multifamily Tax Exemption Program affordable units put into service from 2020 through 2022 (source: Washington Department of Commerce).

LAKESIDE SUBSIDIZED HOUSING INVENTORY BY NUMBER OF BEDROOMS: Q4 2023

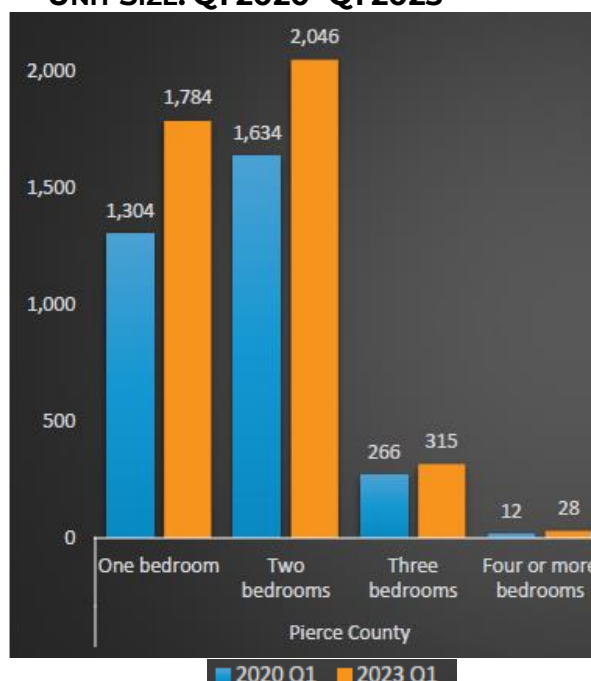
Number of Bedrooms					
Studio	One Bedroom	Two Bedrooms	Three Bedrooms	Four or More Bedrooms	Unknown
-	71	49	-	-	313

SOURCE: Washington Center for Real Estate Research (WCRER) / University of Washington

AVERAGE ASKING APARTMENT RENT BY UNIT SIZE: Q1 2023

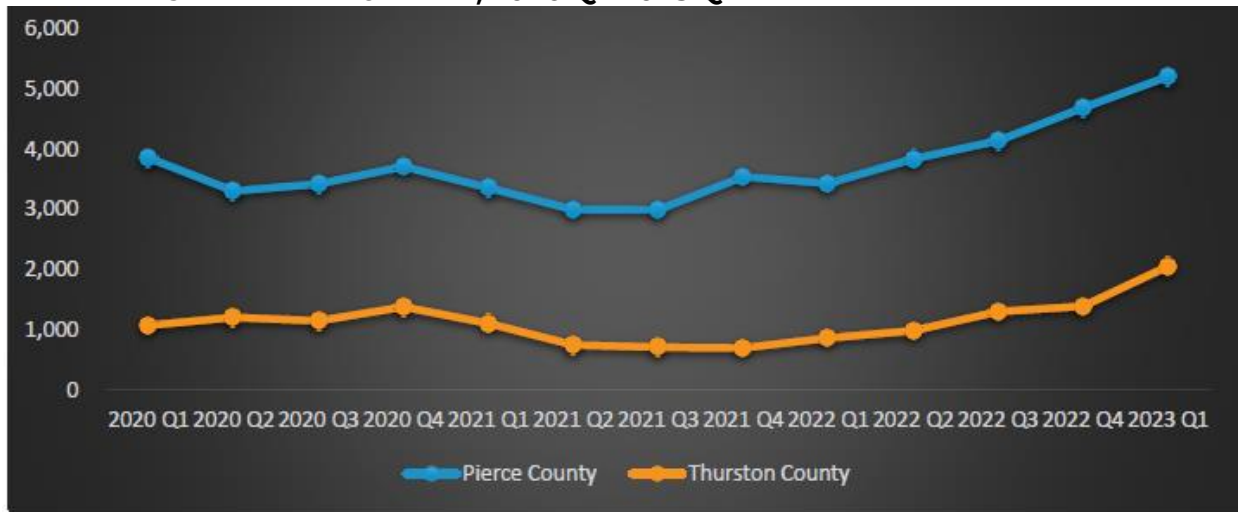


APARTMENT RENTAL UNIT AVAILABILITY BY UNIT SIZE: Q1 2020- Q1 2023



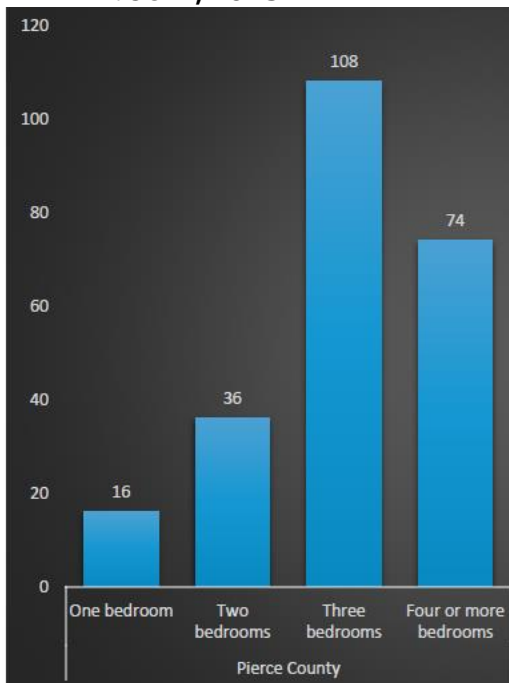
SOURCE: 2023 South Sound Communities/JBLM Housing Study 2.0 (SSMCP, January 2024)

APARTMENTS AVAILABLE FOR RENT, 2020 Q1-2023 Q1

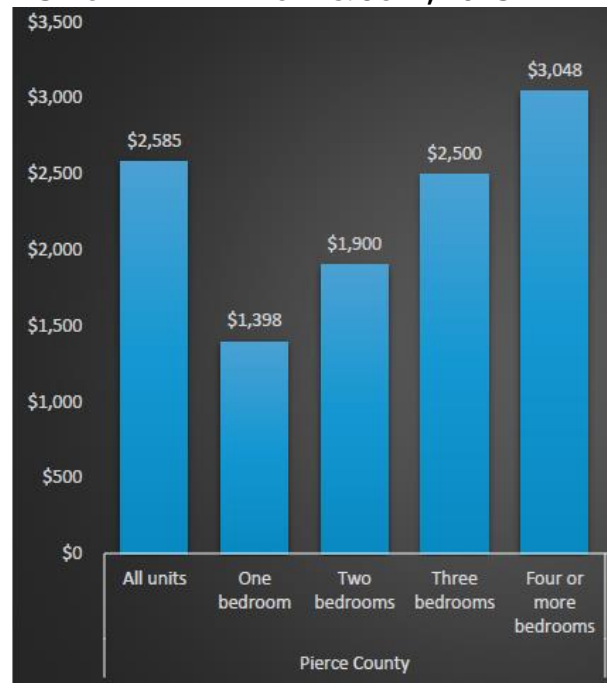


SOURCE: 2023 South Sound Communities/JBLM Housing Study 2.0 (SSMCP, January 2024)

DETACHED SINGLE-FAMILY RENTAL MARKET: JULY, 2023



MEDIAN ASKING RENT FOR AVAILABLE SINGLE-FAMILY HOMES: JULY, 2023



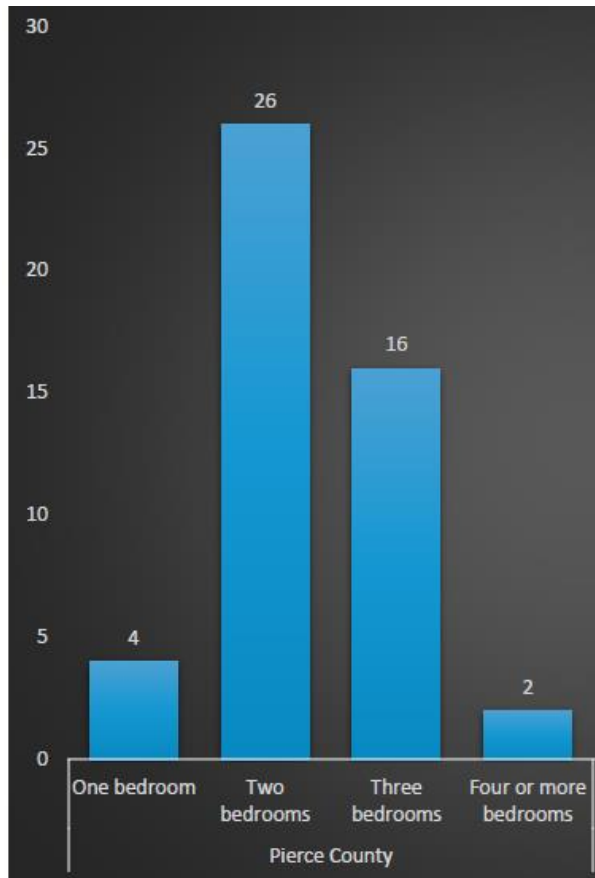
SOURCE: 2023 South Sound Communities/JBLM Housing Study 2.0 (SSMCP, January 2024)

TOWNHOME RENTAL MARKET: JULY 2023



SOURCE: 2023 South Sound Communities/JBLM Housing Study 2.0 (SSMCP, January 2024)

TOWNHOMES AVAILABLE FOR RENT,
JULY 2023



MEDIAN ASKING RENT FOR AVAILABLE
TOWNHOMES, JULY 2023



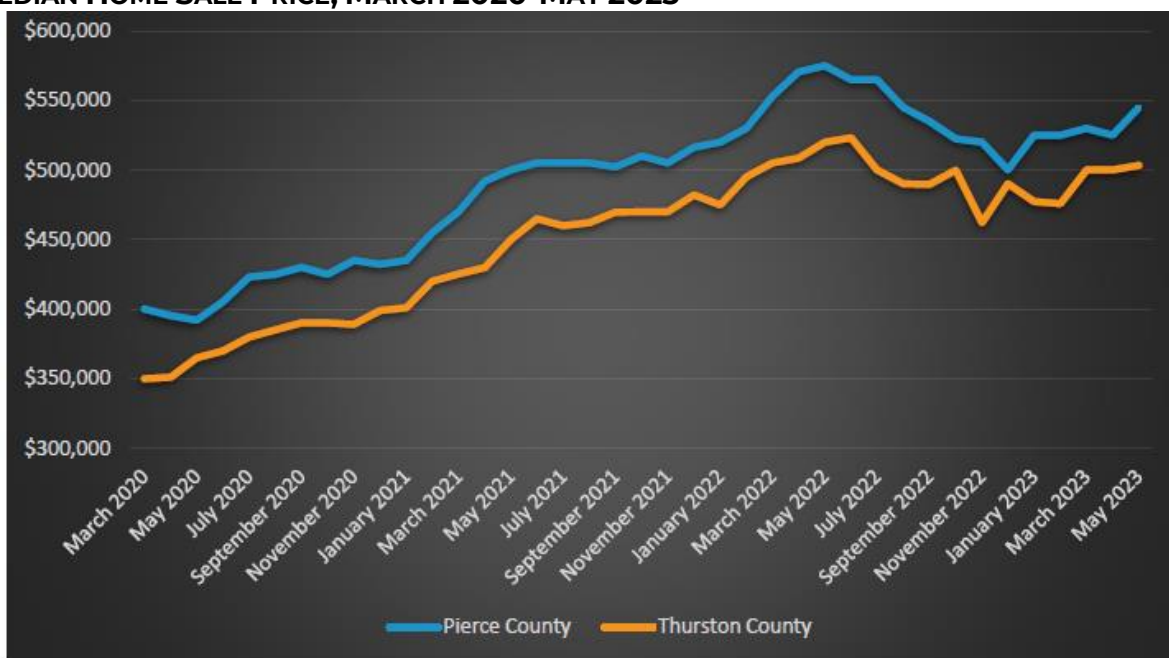
SOURCE: 2023 South Sound Communities/JBLM Housing Study 2.0 (SSMCP, January 2024)

STATE OF WASHINGTON AND PIERCE COUNTY ANNUAL MEDIAN HOME PRICES, 2015-2022

	2015	2016	2017	2018	2019	2020	2021	2022
WA STATE	\$438,000	\$316,400	\$289,100	\$315,900	\$397,900	\$452,400	\$560,400	\$647,900
PIERCE COUNTY	\$251,900	\$279,000	\$315,700	\$347,400	\$372,200	\$424,300	\$509,300	\$554,400

SOURCE: Washington Center for Real Estate Research (WCRER) / University of Washington

MEDIAN HOME SALE PRICE, MARCH 2020-MAY 2023



SOURCE: 2023 South Sound Communities/JBLM Housing Study 2.0 (SSMCP, January 2024)

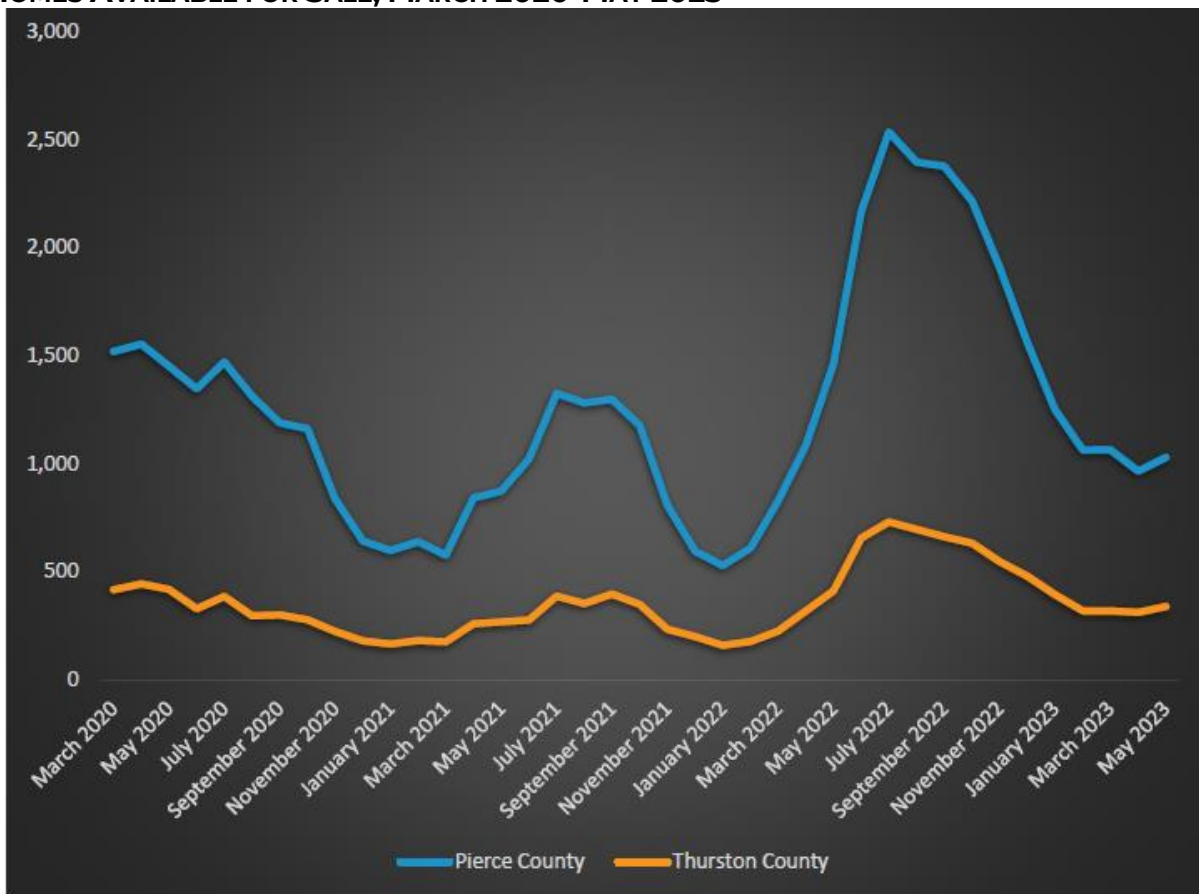
During the pandemic's first year or so, the supply of homes dropped substantially, particularly in Pierce County: from March 2020 to March 2021, the number of available homes fell from 1,519 to 577.

Through July 2021, supply grew, before declining over the next several months. In January 2022, a combined 689 homes were available in both counties - the lowest number for the period under examination. This dramatic reduction in supply foreshadowed the unprecedented price hikes that would occur in subsequent months.

In July 2022, supply reached its highest point since the beginning of the pandemic, at 2,535 homes in Pierce County and 731 homes in Thurston County. Supply has been on a downward trend since then. In May 2023, Pierce and Thurston had a combined available inventory of 1,369 homes.

SOURCE: 2023 South Sound Communities/JBLM Housing Study 2.0 (SSMCP, January 2024)

HOMES AVAILABLE FOR SALE, MARCH 2020-MAY 2023



SOURCE: 2023 South Sound Communities/JBLM Housing Study 2.0 (SSMCP, January 2024)

The number of days a home spends on the market is a proxy for the level of demand at a given point in time. In 2020 and 2021, homes consistently sold in 10 or fewer days in both counties, indicating high buyer demand.

The same was true in the first seven months of 2022. Starting in August 2022, however, list-to-sale times grew drastically. By September 2022, the median home in both counties spent over 20 days on the market. In the following winter, homes typically took around 50 days to sell. The latest figures suggest that demand has returned to the levels seen during most of 2020 and 2021. In May 2023, the median home sold 8 days after being listed in Pierce and Thurston Counties.

SOURCE: 2023 South Sound Communities/JBLM Housing Study 2.0 (SSMCP, January 2024)

LAKEWOOD HOME SALES BY NUMBER OF BEDROOMS, Q1 2021 – Q3 2023

Quarter	Total sales	Median price	Sales by number of bedrooms				Median price by number of bedrooms			
			0/1	2	3	4+	0/1	2	3	4+
2021Q1	161	\$400,000	3	24	81	53	\$300,000	\$324,500	\$390,000	\$495,000
2021Q2	240	\$465,000	9	31	102	98	\$343,000	\$330,000	\$433,765	\$569,990
2021Q3	221	\$453,000	4	30	109	78	\$367,500	\$350,000	\$438,000	\$541,475
2021Q4	214	\$487,500	6	24	104	80	\$255,000	\$332,500	\$450,000	\$607,475
2022Q1	163	\$510,000	4	18	77	64	\$247,500	\$351,250	\$465,000	\$642,500
2022Q2	207	\$520,000	7	31	105	64	\$355,000	\$350,000	\$500,000	\$677,500
2022Q3	169	\$490,000	7	26	82	54	\$335,000	\$365,000	\$474,500	\$569,500
2022Q4	131	\$460,000	7	24	62	38	\$260,000	\$355,000	\$450,000	\$587,500
2023Q1	139	\$464,950	3	22	68	46	\$245,000	\$331,250	\$455,000	\$622,800
2023Q2	166	\$516,050	3	18	85	60	\$205,000	\$334,500	\$490,000	\$586,000
2023Q3	136	\$482,500	5	23	62	46	\$220,000	\$365,000	\$460,000	\$625,000

SOURCE: Washington Center for Real Estate Research (WCRER) / University of Washington

LAKEWOOD HOME SALES AND MEDIAN PRICE BY TYPE OF DWELLING, Q1 2021 – Q3 2023

Quarter	Total sales	Median price	Sales by dwelling type			Median price by dwelling type		
			Condo	Manu-factured	Single-family	Condo	Manu-factured	Single-family
2021Q1	161	\$400,000	18		143	\$280,845		\$411,000
2021Q2	240	\$465,000	17		223	\$257,000		\$470,000
2021Q3	221	\$453,000	11		210	\$351,000		\$456,750
2021Q4	214	\$487,500	18		196	\$261,500		\$497,000
2022Q1	163	\$510,000	14		149	\$297,500		\$520,000
2022Q2	207	\$520,000	25		182	\$275,000		\$530,000
2022Q3	169	\$490,000	20		149	\$397,500		\$512,000
2022Q4	131	\$460,000	20		111	\$291,500		\$479,000
2023Q1	139	\$464,950	14		125	\$402,400		\$474,900
2023Q2	166	\$516,050	20		146	\$347,500		\$535,000
2023Q3	136	\$482,500	13		123	\$355,000		\$495,000

SOURCE: Washington Center for Real Estate Research (WCRER) / University of Washington

LAKEWOOD HOUSING PRODUCTION:

The following data are sourced from the 2021 Pierce County Buildable Lands Report, containing housing permit and production information through 2020 and finalized in November 2022.

Lakewood 2044 Housing Capacity: 10,242 Units

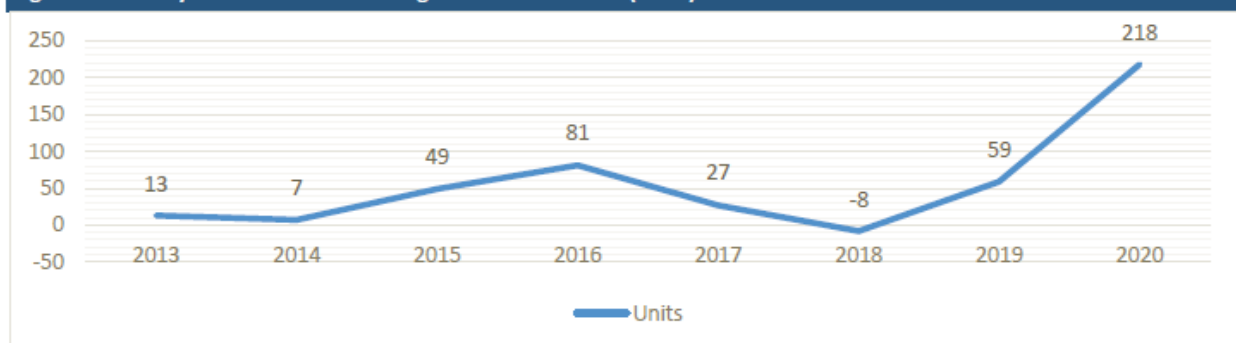
Lakewood total 2044 Housing Unit Target: 9,378 Units (not identified for required units by AMI levels)

HOUSING DENSITY BY ZONE

Table 12-2: City of Lakewood 2013-2020 Residential Trends by Zone ¹			
Zone	Net Acres ²	Lots/Units	Density
ARC	0.78	15	19.23
CBD	1.45	15	10.34
MF1	3.13	30	9.60
MR1	0.33	2	6.02
MR2	10.06	34	3.38
NC2	3.19	34	10.65
OSR2	41.29	6	0.15
R1	5.83	8	1.37
R2	3.66	6	1.64
R3	24.17	92	3.81
R4	6.13	32	5.22
Total/Avg.	100.01	274	2.74

HOUSING UNIT PRODUCTION, 2013-2020

Figure 12-B: City of Lakewood Housing Production Rates (OFM)



Source: Washington State Office of Financial Management Housing Unit Data (2020).

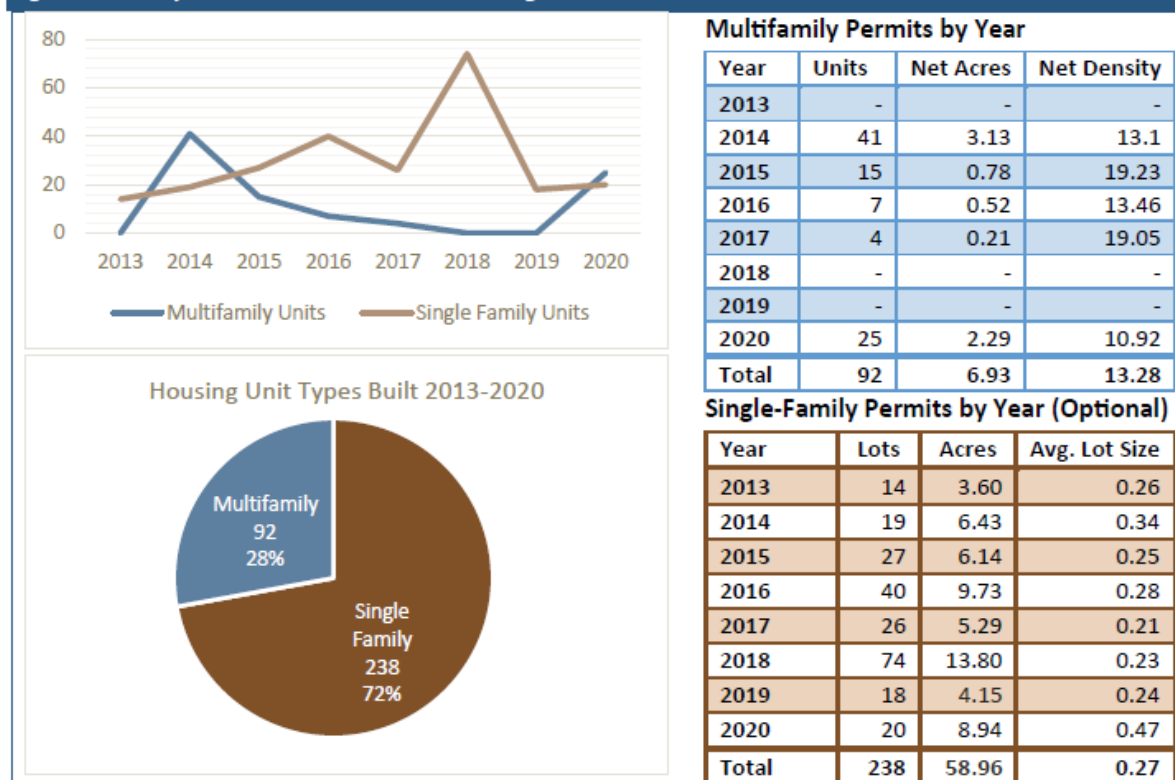
RESIDENTIAL PLAT ACTIVITY, 2013-2020

Figure 12-C: City of Lakewood Platting Trends



SINGLE AND MULTI-FAMILY PERMITS, 2013-2020

Figure 12-D: City of Lakewood Residential Building Permit Trends



Sources: City Permit Data, Pierce County Assessor-Treasurer Tax Parcels, Puget Sound Regional Council Housing Unit Permit Database.

2021-2023 NEW RESIDENTIAL UNIT PERMIT ACTIVITY

ACCESSORY DWELLING UNITS	27
APARTMENT BUILDING	20 BUILDINGS/230 UNITS
DUPLEX BUILDING	21 BUILDINGS/42 UNITS
SINGLE FAMILY DETACHED	151
SINGLE FAMILY ATTACHED	18
TOWNHOME	17

2021-2023 RESIDENTIAL UNIT ADDITION/REMODEL PERMIT ACTIVITY

ADDITIONS	45
REMODELS	74

2021-2023 RESIDENTIAL PLAT ACTIVITY

FINAL PLATS	4 PLATS / 72 LOTS
SHORT PLATS	29 SHORT PLATS / 64 LOTS

2024 10-YEAR COMPREHENSIVE PLAN PERIODIC REVIEW, PSRC CENTERS REVIEW, AND CITY SUBAREA REVIEWS RELATED TO HOUSING:

In conjunction with the state-required 2024 review of the City's Comprehensive Plan and development regulations, Lakewood is conducting reviews of the City's three subarea plans, codes, and planned actions, including:

- a biennial review of the Downtown Subarea Plan, Planned Action Ordinance, and development regulations (DSAP package);
- a biennial review of the Station District Subarea Plan, Planned Action Ordinance, and development regulations (LSDS package); and
- replacing the 2011 Tillicum Neighborhood Plan with the 2024 Tillicum-Woodbrook Subarea Plan (TWSP.)

The following table* summarizes where portions of the 2044 Lakewood housing and job growth targets are currently planned:

	2044 Citywide Growth Targets	2035 Targets ID'd for Downtown Subarea	2035 Targets ID'd for Station District Subarea	2044 Targets ID'd for outside subareas	2044 Citywide Emergency Housing Unit Target
Housing Units	9,378 net new units	2,257 net new units (~24% of citywide '44 target)	1,722 net new units (~18% of citywide '44 target)	5,399 (~58% of citywide '44 target)	574
Jobs	9,863 net new jobs	7,317 net new jobs (~74% of citywide '44 target)	1,276 net new jobs (~13% of citywide '44 target)	1,270 (~13% of citywide '44 target)	-

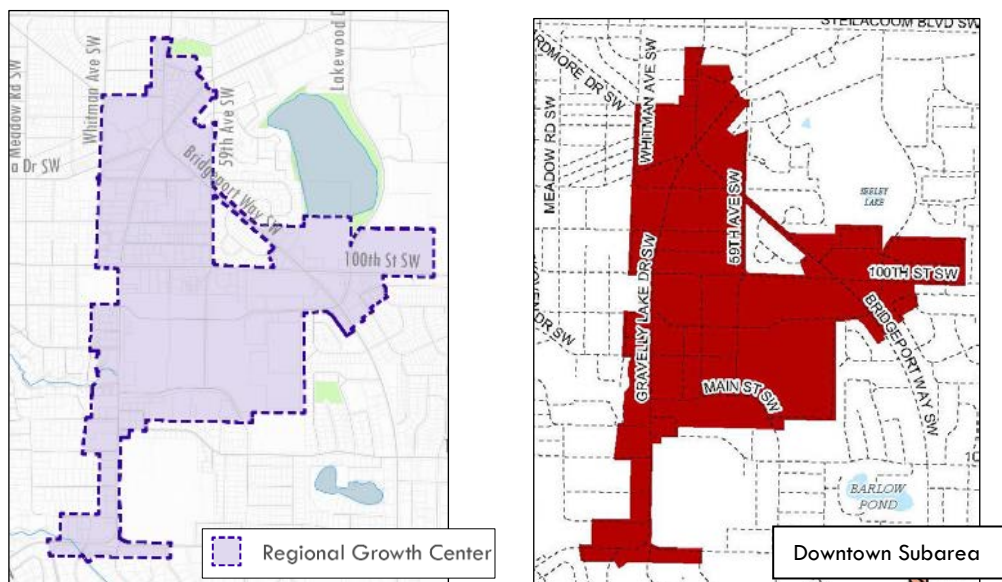
**This table updates the calculation of housing unit and job targets in the Downtown Subarea to reflect activity since the subarea plan effective date.*

The Downtown and Station District Subarea Plans and their growth targets both predate the passage of the 2021 "housing for all area median incomes (AMIs)" planning requirements as well as Lakewood's final 2044 citywide growth targets. As a result, the subareas' housing growth targets are being analyzed this year, and proposed updates will be included as part of the biennial reviews if needed (see further details on this housing planning change later in this report.)

PSRC Regional Centers Review

The Lakewood Urban Center was first designated as a Regional Growth Center by the Puget Sound Regional Council (PSRC) in 1995. In 2018, the City Council and PSRC

updated the Lakewood Regional Urban Growth Area boundaries to match the Downtown Subarea boundaries (see maps on next page.)



“Activity Units” - Population + Employment in Lakewood Regional Urban Growth Center

PSRC centers rules establish that center growth targets “must represent a significant portion of the jurisdictions’ overall housing and employment growth targets for the 20-year planning period” (PSRC 2014). The housing and/or employment targets for each center should exceed the center’s shares of existing housing and/or jobs and exceed the center’s shares of recent growth in housing and/or jobs.

In 2011, PSRC guidance held that regional growth centers needed a minimum existing activity level (population + employment) of **at least 18 “activity units” per gross acre**.

The 2022 PSRC activity level minimum target level is **45 activity units per gross acre** in regional growth centers. PSRC will conduct a review of Lakewood’s urban growth center per its 2022 Centers policies in 2025.

The Downtown Subarea Plan supports and is based on increased jobs and housing opportunities. When adopted, the 2018 level of Downtown Subarea activity units met the PSRC minimum center level, totaling less than 20 per acre. The DSAP package was adopted with a **planned 58-69 activity units per acre at buildout**, depending on the calculation of gross acres (parcels and road centerlines or parcels only) as shown in the housing and job totals listed in the table above.

In 2025, the Puget Sound Regional Council (PSRC) will conduct a review of the Regional Urban Growth Center based on the agency’s updated Centers criteria. The

City is reviewing the Centers criteria as it conducts the Downtown 2024 biennial review to verify the consistency with regional criteria as well as the status and progress of the growth center.

CHANGING STATE LAWS AFFECTING PLANNING FOR AND PERMITTING HOUSING:

Planning for specific number of units affordable to all AMI levels:

Until 2021, under the GMA, local governments were required to plan for a single total number of new housing units over a 20-year time horizon. This changed when the State Legislature took action to require cities and urban counties to identify specific shares of their total housing target to be affordable to populations at various area median incomes (AMIs.) Lakewood's 2044 housing units targets are included here:

Permanent Housing Needs by Income Level (% of Area Median income (AMI))									
	Total	0-30%		30-50%	50-80%	80-100%	100-120%	120%+	Emergency Units
		PSH*	Non-PSH						
'20 Unit Estimate	26,999	588	101	4,565	11,699	4,347	2,250	3,449	8
'44 Net New Unit Allocation	9,378	1,212	1,367	1,739	1,375	592	536	2,287	574

Densifying Single Family Areas

In recent years, the state legislature has taken a much more activist role regarding local land use. It has required local governments to allow significantly more density for "middle housing" and accessory dwelling units in historically single-family areas:



Middle housing has been defined in state law as including "Duplexes, Triplexes, Fourplexes, Fiveplexes, Sixplexes, Townhouses, Stacked Flats, Courtyard Apartments, and Cottage Housing."

Lakewood must allow:

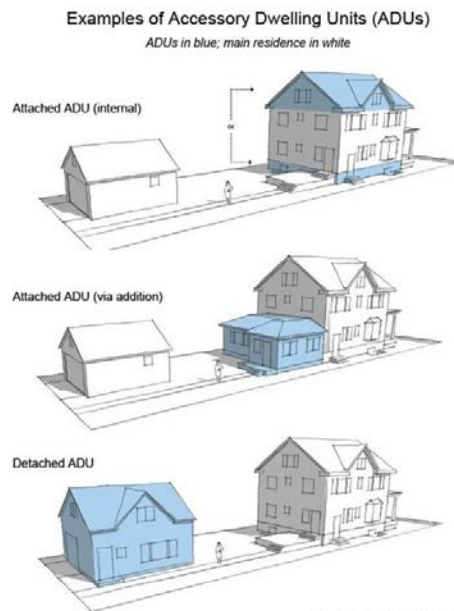
- **at least 2 middle housing units per Lot in Single Family Areas**
- **4 middle housing units per lot in Single Family Areas less than ¼ mile from "Major Transit Stops"**

Lakewood must allow at least 2 ADUs per lot in its Single Family Areas

2+ ADUs on a legal lot, which must be allowed to be any combination of:

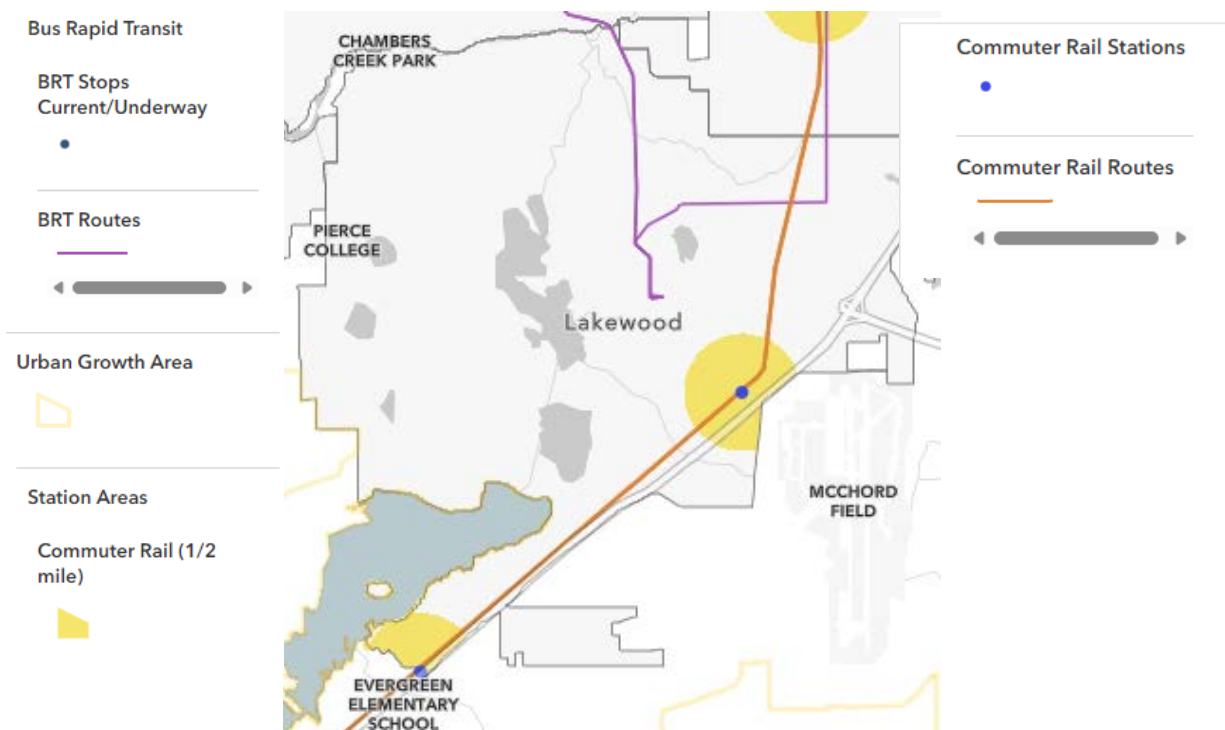
- One attached and one detached;
- Two attached ADUs; or
- Two detached ADUs

Duplexes, triplexes, townhouses, and multifamily structures may have ADUs.



As discussed above regarding the 2024 biennial reviews of both the Downtown and Station District subareas, the City will be reviewing whether either subarea's housing targets will need to be updated in relation to the new state housing laws.

The statutory definition of “major transit stops” is still in flux as of the drafting of this report; however, included below is a reference map showing where such stops are located in and near the City.



Source: PSRC January 2024 [Interactive Map](#) re SB 6024 / HB 2160 Transit Oriented Development (TOD)

Note: The City’s commuter rail transit stations include the existing Lakewood Station and the planned Tillicum Station (the exact parcel location for the Tillicum Sounder Station is undetermined and as of June 2023, is planned for completion by 2045.)

Other future Lakewood “major transit stops” include the Pierce Transit Bus Rapid Transit (BRT) “Corridor B” option 2 (Lakewood to Tacoma Mall to downtown Tacoma), which is the top priority for the Stream BRT System Expansion Study (SSES) implementation. The completion is scheduled within 7 years of project launch, but no project launch date has been finalized to date.

Figure 92: Corridor B2

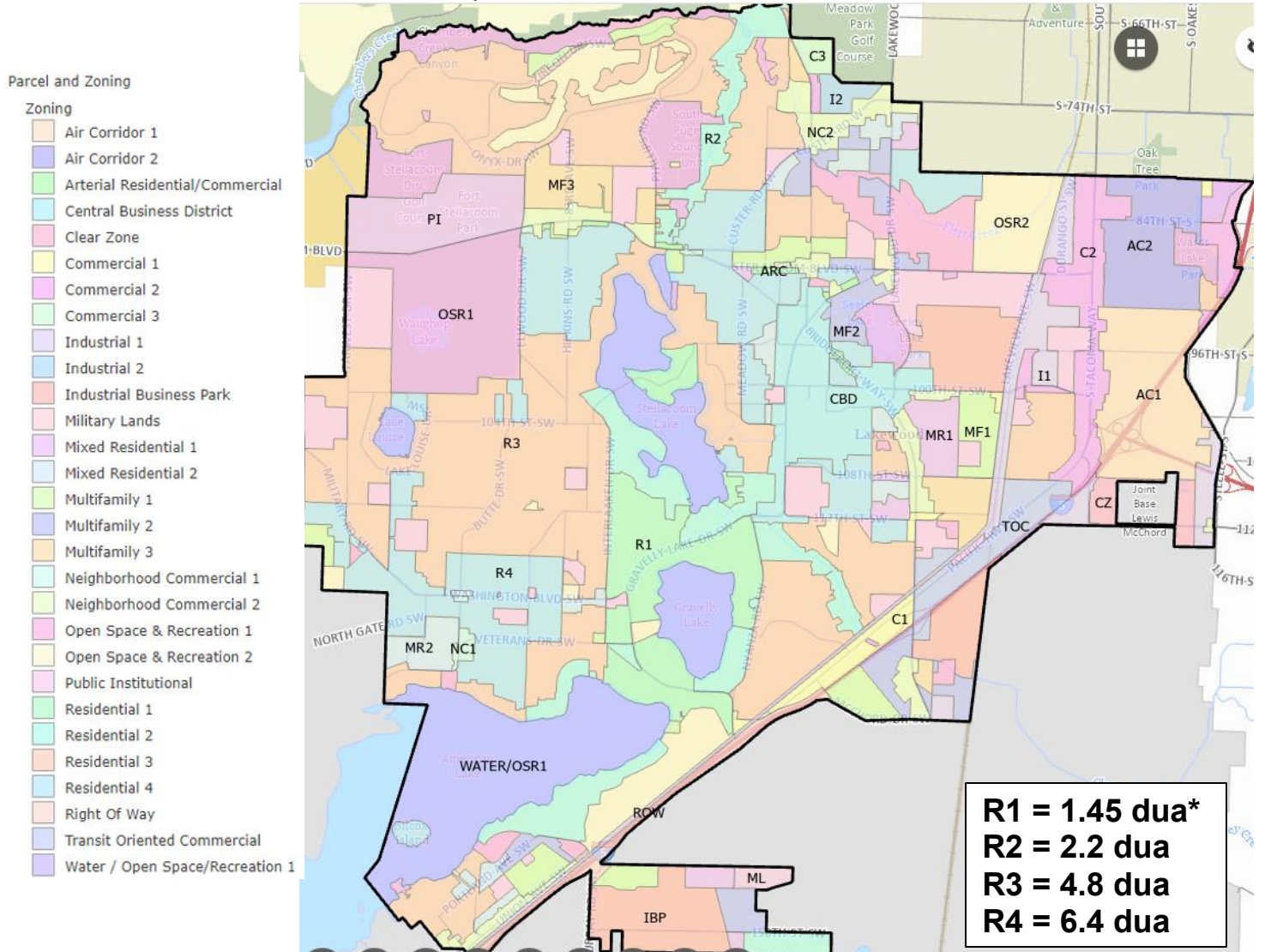


SOURCE: PIERCE TRANSIT

Lakewood already allows all “middle housing” types in some places – it will have to expand where they are allowed to comply with these new laws.

Zone	Detached SF	2-Fam Res. att./ det.	3-Fam Res. att./ det.	Town-house	4+ Res. units (City's definition of MF)	Cottage Housing	Mixed Use	ADU	Mobile home parks	Man. homes in parks
R1	P					P (no ADU)		P		
R2	P					P (no ADU)		P		
R3	P					P (no ADU)		P	C	C
R4	P	P				P (no ADU)		P	C	C
MR1	P	P	C					P	C	C
MR2	P	P	C					P		
MF1			P	P	P			P		P
MF2				P	P			P		P
MF3				P	P					P
ARC	P	P	P	P	P					
NC1		P	P	P	P		P			
NC2		P	P	P	P		P			P
TOC*					P		P	P		
CBD**					P		P			

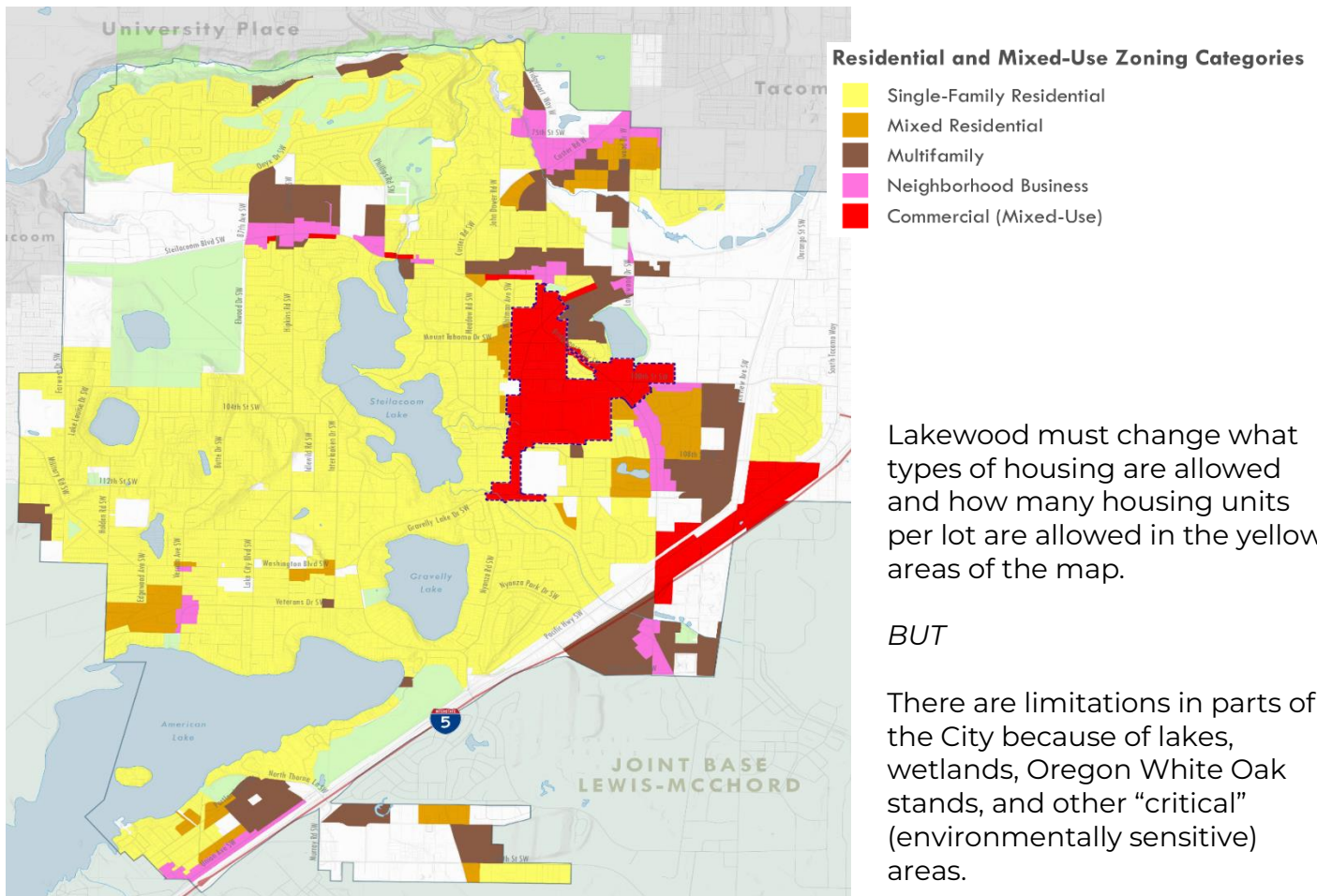
LAKEWOOD ZONING: FEBRUARY, 2024



*du/a = dwelling units per acre

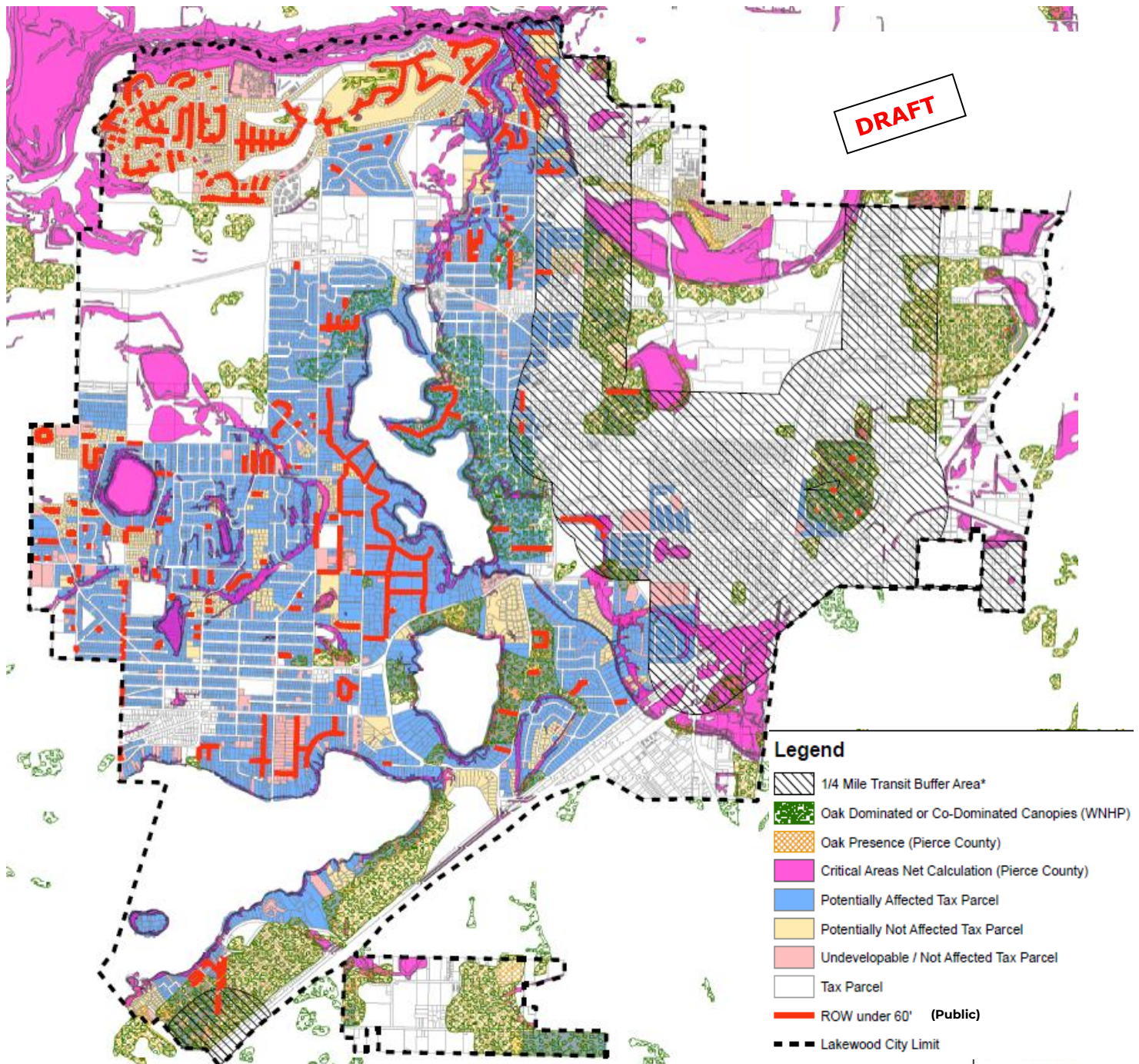
The City is currently analyzing the following as part of the process to identify where middle housing units and ADUs must be allowed:

- Location and capacity of utilities;
- Location of critical areas, including stands of Oregon White Oaks;
- Street widths;
- Parking availability; and
- CC&Rs affecting density in developments.



Citywide, the City's initial and draft review of where middle housing and ADUs must be allowed per state law is included on the following map.

Note: While early 2024 state laws allow pre-existing CC&Rs to limit the applicability of middle housing and ADU densification requirements, the legislature may revisit this topic to remove CC&R authority to do so. This would significantly affect where the rules would apply in Lakewood.



Potentially Affected (vacant properties not encumbered by critical areas, existing SFRs without additional units and no covenants)

Potentially Not Affected (too small, already exceed the unit counts, may have subdivision covenants/protections, condos, commercial/civic properties that would likely not become residential, encumbered by critical areas, etc.)

Undevelopable/Not Affected (the lot is not a developable lot (e.g., tracts), or there is already the maximum # of units on the property, or significant critical areas)

2023 LAW “CONCERNING CONSOLIDATING LOCAL PERMIT REVIEW PROCESSES”

In 2023, the State Legislature adopted a bill that established a new annual reporting requirement to the Department of Commerce about housing permit processing and activity. If it is found that the City does not meet its permit review timelines more than 50% of the time, then the City “must adopt new measures, as part of its Comprehensive Plan periodic update, aimed at reducing permit timelines.” Additional changes to municipal code language was encouraged in the bill (see summary below), some of which Lakewood already had in place before the bill passed.

While Lakewood has long tracked its permit activity and is generally issuing permits in less than the City’s adopted timelines, the new state requirements are forcing the CED Department to update its internal tracking software and staff procedures. The exact cost in funding and staff resources is not yet clear; it is being determined during 2024.

Summary of State Permit Report Bill 2SSB 5290 Annual Performance Report.

Beginning in 2024, Lakewood must collect data to produce an annual performance report (first due in 2025) that includes information outlining time periods for certain housing permit types. The City must post the report on its website and submit the annual report to the Department of Commerce by March 1st of each year.

The report must provide:

- permit time periods for certain permit processes;
- ongoing information to those submitting permits, local governments, and the state regarding permit time frames associated with permit processes for housing;
- the total number of decisions issued during the year for the following permit types:
 - preliminary subdivisions;
 - final subdivisions;
 - binding site plans;
 - permit processes associated with the approval of multifamily housing;
 - construction plan review for each of these permit types when submitted separately;
 - the total number of decisions for each permit type which included consolidated project permit review; and
 - the total number of days from a submittal to a decision being issued, the application was in review with the county or city, and the permit is the responsibility of the applicant.

If Lakewood has taken measures to provide prompt, coordinated review for project permit applications and is not meeting the time periods identified at least 50% of the

time, must adopt new measures, as part of its Comprehensive Plan periodic update, aimed at reducing permit timelines.

Project Review and Code Revisions.

Each local government is encouraged to adopt further project review and code provisions to provide prompt, coordinated review for project permit applications. This includes, but is not limited to:

- collecting reasonable fees from an applicant for a permit approval to cover the cost to the jurisdiction processing applications, inspecting and reviewing plans, or preparing detailed statements required by SEPA;
- entering into an interlocal agreement with another jurisdiction to share permitting staff and resources;
- having on-call permitting assistance in place and budgeted for when permit volumes or staffing levels change rapidly;
- having new positions budgeted that are contingent on increased permit revenue; and
- adopting development regulations which:
 1. only require public hearings for permit applications required to have a public hearing by statute;
 2. make preapplication meetings optional rather than a requirement of permit application submittal; and
 3. make housing types an outright permitted use in all zones where the housing type is permitted (i.e., remove conditional use requirements for housing types.)

STATE POLICY COLLISION: ENVIRONMENT & CLIMATE CHANGE VS. HOUSING

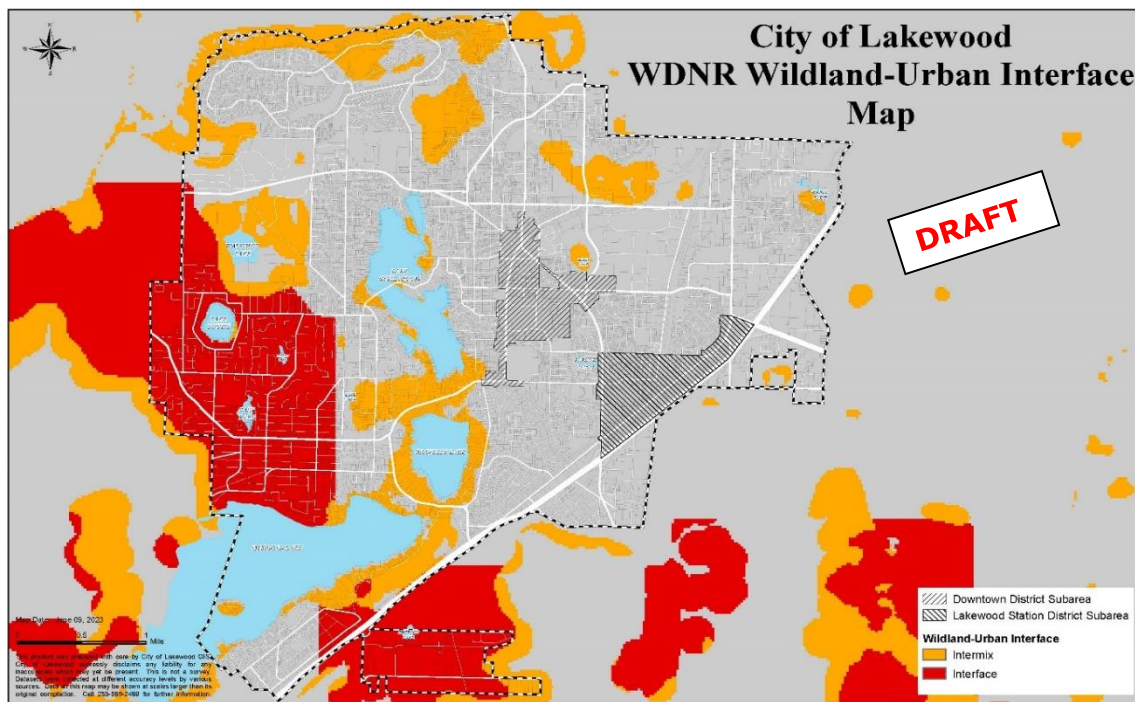
The state Growth Management Act (GMA) includes multiple goals, all intended to be given equal weight in land use planning:

- | | |
|-------------------------------|--|
| - Urban growth | - Open space and recreation |
| - Reduce sprawl | - Environment |
| - Transportation | - Citizen participation and coordination |
| - Housing | - Public facilities and services |
| - Economic development | - Historic preservation. |
| - Property rights | - Climate change and resiliency |
| - Permits | - Shorelines of the state |
| - Natural resource industries | |

The process to balance these goals has become increasingly complicated and difficult in recent years, particularly give new legislative action to mandate housing densification at the same time that climate change and resiliency is also being required.

Per the 2024 Periodic Review requirements, Lakewood's Comprehensive Plan Land Use Element must:

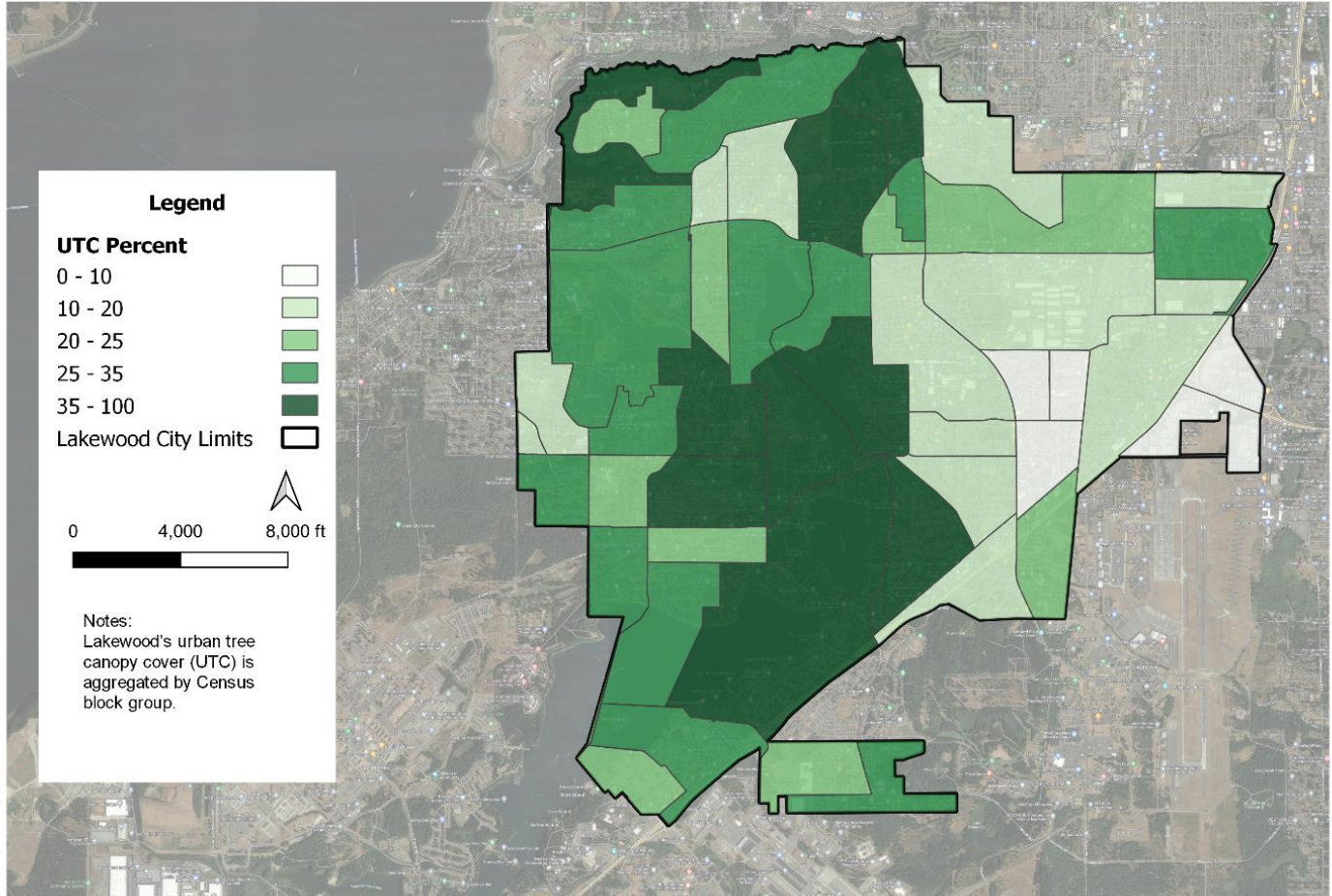
- **include green spaces and urban and community forests** in its designation of the proposed general distribution and extent of the uses of land;
- give special consideration to **achieving environmental justice** in its goals and policies;
- **avoid creating or worsening environmental health disparities** and reduce per capita vehicle miles traveled (VMT) without increasing greenhouse gas (GHG) emissions elsewhere in the state;
- reduce and mitigate the risk to lives and property posed by wildfires by using land use planning tools, which may include reducing residential development pressure in the **wildland urban interface area** (see map below), the adoption of the Wildland Urban Interface Code and developing building and maintenance standards consistent with the Firewise USA Program, separating human development from wildfire prone landscapes, and protecting existing residential development.



Park and Recreation Element must:

- include an **evaluation of tree canopy coverage** within the City. This evaluation will be pulled from the 2022 Tree Code update and be supplemented by the 2024 tree assessment being conducted in preparation for the launch of a City urban forestry program.

Urban Tree Canopy Cover Distribution Lakewood, WA



Lakewood, WA Tree Preservation Code Update 2022

Lakewood is left to grapple with a number of questions in its 2024 Periodic Review including:

- Which Issues are the Most Important?
 - Creating New Housing?
 - Anti-Displacement and Pro-Preservation of Existing Affordable Housing and its Residents?
 - Urban Density?
 - Climate Change/Resiliency?
 - Wildfire Protection?
 - Other GMA Goals?

REGIONAL AFFORDABLE AND SUBSIDIZED HOUSING EFFORTS:

South Sound Housing Affordability Partnership (SSHA³P):

Lakewood currently participates in the South Sound Housing Affordability Partnership ([SSHA³P](#)), an intergovernmental collaboration working together to create and preserve affordable, attainable, and accessible housing throughout Pierce County. Its focus is not on homelessness.

First convened in 2020, in 2024 SSHA³P formed a capital improvement committee to start coordinating providing financial and other support to create new affordable housing projects throughout the County. It is not yet known precisely how the capital funds will actually be used, but given the amount SSHA³P will collect over time, it is likely that the dollars will best be used as local match for other capital grants or state and federal funding.

Some jurisdictions have elected to reserve their “1406” funds (a state sales and use tax credit for affordable and supportive housing) to be used for the combined SSHA³P capital improvement fund. To date, Lakewood has used its 1406 funds (estimated at \$98,000 per year for 20 years, totaling an estimated \$1,960,000) in combination with the City’s CDBG Major Home Repair Program, CDBG Major Home Repair and Sewer Loan Program, and HOME Housing Rehabilitation Loan Program.

Tacoma-Lakewood-Pierce County Continuum of Care (TLP CoC) and 2022 Pierce County Comprehensive Plan to End Homelessness (CPEH):

Lakewood has participated in a consortium HUD Continuum of Care since 1996 with Tacoma and Pierce County. Its mission is to carry out the provisions of 24 CFR Part 578, which include:

1. Promote community-wide commitment to the goal of ending homelessness within Pierce County;
2. Provide funding for efforts to quickly rehouse homeless individuals (including unaccompanied youth) and families, while minimizing the trauma and dislocation caused to homeless individuals, families, and communities by homelessness;
3. Promote access to and effective utilization of mainstream programs by homeless individuals and families; and
4. Optimize self-sufficiency among individuals and families experiencing homelessness.

As a CoC, the organization is authorized to apply for HUD funding and disburse that funding to qualified applicants. HUD requires each CoC to adopt [a five-year plan to address homelessness](#) and funding applications consistent with that plan. The plan is intended to be very broad even though HUD only funds certain elements of it.

In March 2022, Pierce County officially adopted a “[2022 Comprehensive Plan to End Homelessness](#)” (CPEH) separate from the long-standing TLP CoC’s plan and work. The CPEH aims to document the scale of the need and design a system to end homelessness in Pierce County and its cities. Lakewood has had representatives involved in the drafting and implementation of the 2022 CPEH since 2021.

In the fall of 2023, the Pierce County Council and Tacoma City Council met to confirm their interest in forming a regional body (perhaps similar to SSHA³P) focused on ending homelessness and implementing the recommendation for a “Unified Regional Office” or Approach. Lakewood will be invited to participate in the

formation and operation of this entity/approach, the establishment of which the Pierce County Council has identified funding for in 2024.

SHORT TERM RENTALS:

Short term rentals (STRs) – rentals available for less than 30 days – are currently allowed by Lakewood’s code at Section 18A.40.090. They are permitted in all residential zones, the neighborhood commercial zones, and in the Downtown and Station District subareas. The owner must get a City business license and have the unit inspected to verify it meets building and fire safety requirements before renting.

	Zoning Classifications																						
Lodging	R1	R2	R3	R4	MR1	MR2	MF1	MF2	MF3	ARC	NC1	NC2	TOC	CBD	C1	C2	C3	IBP	I1	I2	PI	OSR1	OSR2
Bed and breakfast guest houses (B)(1)*	C	C	C	C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hostels	-	-	-	-	-	-	-	-	-	-	-	-	P	P	-	-	-	-	-	-	-	-	-
Hotels and motels	-	-	-	-	-	-	-	-	-	-	-	-	P	P	C	P	P	-	-	-	-	-	-
Short term vacation rentals (B)(2)	P	P	P	P	P	P	P	P	P	P	P	P	P	P	-	-	-	-	-	-	-	-	-

B. Development and Operating Conditions.

2.

- a. The property owner is required to obtain a City business license.
- b. As a condition of the business license, the property owner shall provide a notification letter describing the short term rental operations, in addition to the means by which to contact the property owner.
- c. The short term rental shall be inspected by the City and Fire District to ensure the facility meets all applicable building and fire code requirements. Any deficiencies shall be corrected prior to the structure being made available for rental.

The City Council considered recommended regulations to further govern STR operations in 2023 consistent with best practices, but it elected to postpone action on the regulations until the ramifications of state requirements to allow 2 to 4 middle housing and/or ADUs per single family lot were analyzed as part of the 2024 Comprehensive Plan Periodic Review.

The demand for STRs continues to grow nationally. Lakewood will continue to see property owners construct them as time goes by – the question is at what rate.

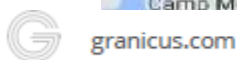
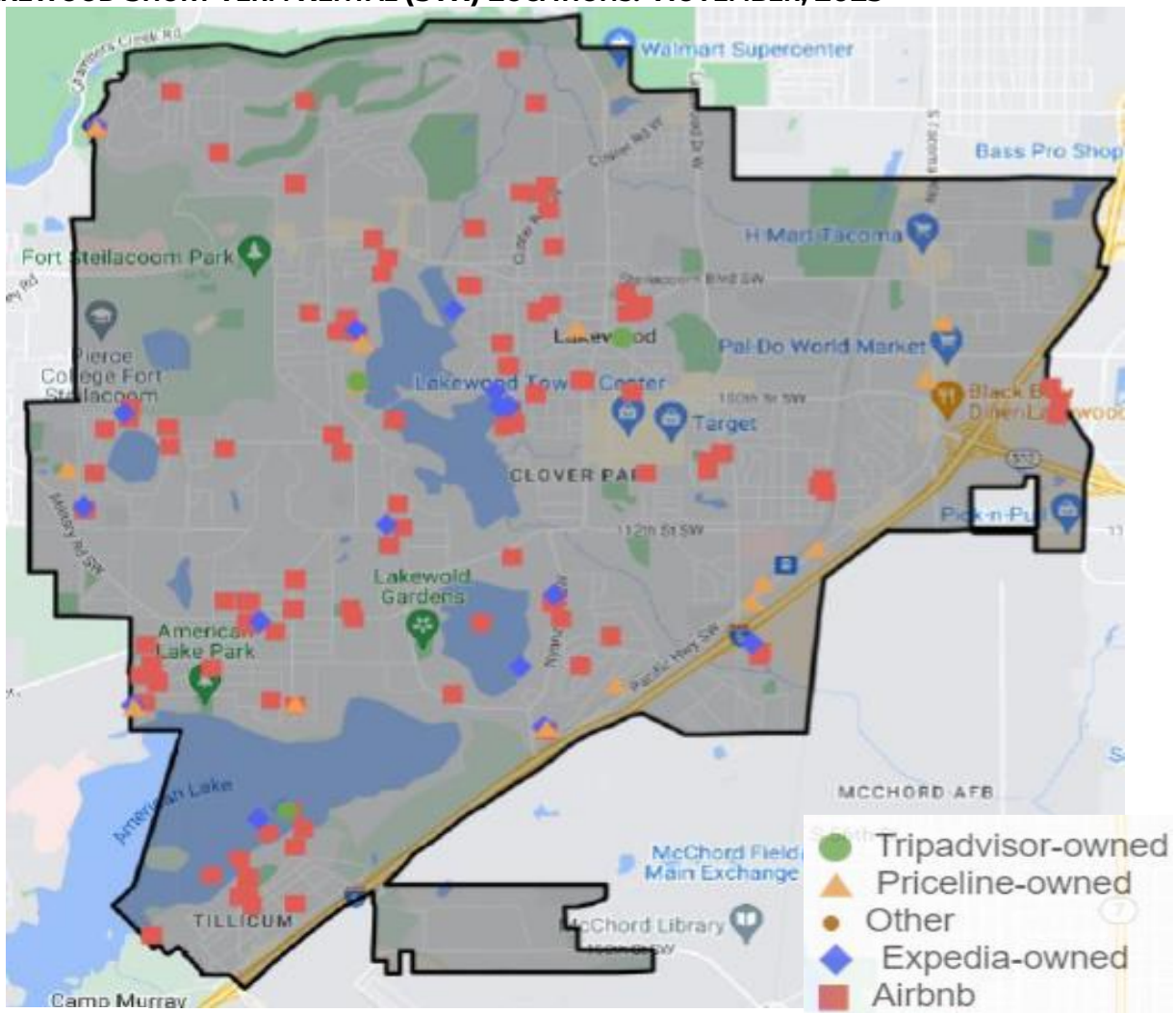
Airbnb Statistics

Last Updated: November 21, 2023

Highlights. Airbnb statistics indicate the travel booking site has recovered from the previous year's losses with a **638%** increase in net income throughout 2022.

- Corporate revenue for the second quarter of 2023 totaled **\$2.484 billion**.
- Airbnb is valued at **\$74.6 billion** as of October 2023, up 45.9% since the start of the year.
- The average host earned **\$14,000** in 2022.
- Over 60% of U.S. hosts say they rent out their primary home while they're on vacation.

LAKEWOOD SHORT TERM RENTAL (STR) LOCATIONS: NOVEMBER, 2023



- **79 STR UNITS IN APRIL 2021**
- **136 STR UNITS IN NOVEMBER 2023** (42% increase in 30 months)
- **MEDIAN NIGHTLY RATE IN NOVEMBER 2023: \$96**

TYPES OF STRS IN LAKEWOOD: NOVEMBER 2023



LAKEWOOD'S RESIDENTIAL PARKING POLICIES AND REGULATIONS

Lakewood's current Comprehensive Plan includes parking policies that range from limiting parking due to transportation demand strategy priorities to directing that the City work to expand parking opportunities at Sound Transit Facilities:

LU-2.25: Support accessory dwelling units (ADUs) as strategies for providing a variety of housing types and as a strategy for providing affordable housing, with the following criteria:

- Allow both attached and detached accessory dwelling units and detached carriage units, at a maximum of one per single-family house, exempt from the maximum density requirement of the applicable zone;
- Require an additional parking space for each accessory dwelling unit, with the ability to waive this requirement for extenuating circumstances; and
- Allow a variety of entry locations and treatments while ensuring compatibility with existing neighborhoods.

LU-20.3: Maintain an appropriate supply of parking in the Downtown as development intensifies.

LU-20.4: Encourage shared parking agreements within the Towne Center.

UD-7.3: Encourage the development of appropriately scaled commercial development that creates consistent street walls and limits parking on the primary street frontage.

PS-10.9: Establish limited parking zones around schools where parking capacity problems exist.

EC 2.4: Expand Regional Passenger Rail Work with Amtrak and Sound Transit to expand commuter rail service and existing parking facilities.

EC 4.3 Encourage Green Buildings and Landscaping (H): Enforce the 2018 International Building Code, Section 429, Electric Vehicle and Charging Infrastructure. This section includes charging infrastructure for accessible parking spaces.

4.2.1 Residential Lands

Mixed Residential and Multi-Family: Encourage infill development along key pedestrian streets and in proximity to public transit routes or centers. Use design to create a pedestrian scale along key pedestrian streets. Locate parking behind residential buildings with access off alleys, where possible, and limit driveways and curb cuts along key pedestrian streets.

High-Density Multi-Family: Below grade parking or garages behind buildings, with access from alleys where possible, should be encouraged. Driveways and curb cuts along key pedestrian streets should be limited.

4.2.2 Commercial Lands

Neighborhood Business District: On-street parking should be provided to assist in slowing traffic through the business district and providing a sense of pedestrian safety.

4.3 Relationship Between Urban Design and Transportation

Table 4.1: Urban Design Street Classifications

Civic Boulevards: May include planted medians, decorative pavements, on-street parking, and special signal mounting.

4.5.2 Lakewood Station District

Parking for a large number of vehicles, as well as improved transit and pedestrian access, will assist in the transformation and redevelopment potential for the commercial corridor along Pacific Highway Southwest.

6.3 Transportation Demand and Systems Management

These programs include measures such as parking management (making parking more difficult or expensive to obtain) ridesharing, telecommuting, and alternative work schedules.

6.4 Parking

Parking in Lakewood primarily exists in surface parking lots to support commercial, office, light industrial, and multi-family residential areas. There is an abundant supply of parking in most of these areas. While adequate parking is critical to any type of development, an oversupply of parking wastes resources and encourages a continuation of auto-oriented travel. Therefore, the parking goals and policies balance these two conflicting outcomes.

GOAL T-15: Provide adequate parking that serves Lakewood's needs but does not encourage a continuation of auto-oriented development and travel patterns.

Policies:

T-15.1: Develop and implement reasonable and flexible parking standards for various types of land uses that balance the need for providing sufficient parking with the desirability of reducing commute traffic.

T-15.2: Consider parking standards that support TDM efforts.

T-15.3: Allow adjacent or nearby uses that have different peak parking demands such as employment and housing to facilitate shared parking spaces.

T-15.4: Recognize the capacity of transit service in establishing parking standards.

T-15.5: Develop and enforce parking lot design standards, identifying requirements for landscaping, walkways, runoff treatment, parking area ratios, lighting, and other elements as needed.

GOAL T-16: Foster the evolution of a Downtown that is compact and walkable and not defined by large expanses of parking lots.

Policies:

T-16.1: Implement the Downtown Subarea Plan through the Downtown Subarea Code and Planned Action. Conduct periodic reviews of Downtown development to verify the Plan's success.

T-16.2: Consider maximum parking requirements for higher density areas to encourage alternative transportation modes.

T-16.3: Confine the location of parking areas to the rear of properties to increase pedestrian safety and minimize visual impact.

T-16.4: Identify places where on-street parking can be added adjacent to street-facing retail to encourage shopping and buffer sidewalks with landscaping to create a pleasant walking environment.

T-16.5: Encourage the use of structured or underground parking to use land more efficiently.

T-16.6: Focus investments in downtown central business areas by promoting joint- and mixed use development and integrating shared-use parking practices.

T-16.7: Incorporate regional transportation guidelines into planning for centers and high-capacity transportation station areas.

GOAL T-17: Expand park-and-ride capacity to serve rail as well as other transit uses and accommodate growth.

Policies:

T-17.1: Work with transit providers to establish additional park-and-ride facilities to serve Sound Transit operations and to facilitate ridesharing and express bus connections.

T-17.2: Encourage commercial development on major transit routes to dedicate unused parking area to park-and-ride facilities where feasible.

6.7 Reassessment Strategy

- Aggressively pursue the following TDM strategies, including parking management actions in dense commercial centers:
 - o Install parking meters on streets within and adjacent to commercial centers;
 - o Develop public parking facilities and use cost pricing to discourage SOV commuting;
 - o Institute a municipal parking tax;
 - o Set maximum parking space development standards and reduce over time to further constrain parking supply;
 - o Support charging for employee parking and providing monetary incentives for car and vanpooling;
 - o Partner with Pierce Transit to identify public and/or private funding for expanded transit service during peak and off-peak times along LOS-deficient corridors.
- Aggressively pursue federal and state grants for specific transportation improvements on LOS deficient roadway segments.
- Make development density bonuses available to developers who provide additional transit, bicycle, and pedestrian-friendly amenities beyond the minimum requirements.
- Reassess commercial and residential development targets by planning area and make adjustments to channel development away from LOS-deficient locations.
- If the actions above are not sufficient, consider changes in the LOS standards and/or limit the rate of growth, revise the City's current land use element to reduce density or intensity of development, and/or phase or restrict development to allow more time for the necessary transportation improvements to be completed.

Regulatory Authority Changes for Residential Parking

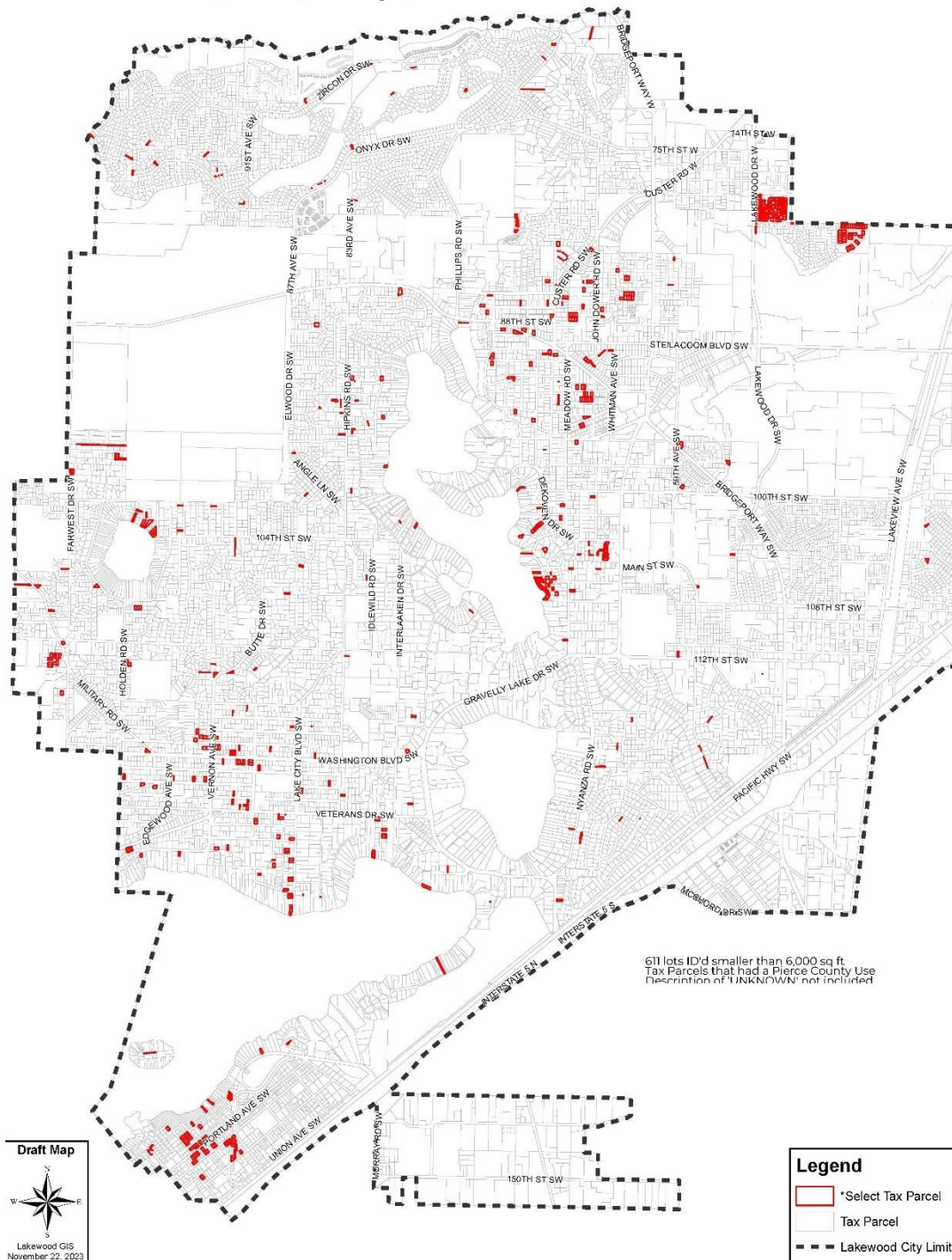
State law is now requiring middle housing and accessory dwelling units (ADUs) in historically single-family residential areas (R-1 – R-4 zones); at the same time, it is prohibiting certain regulation of parking for middle housing and ADU development.

Lakewood may not:

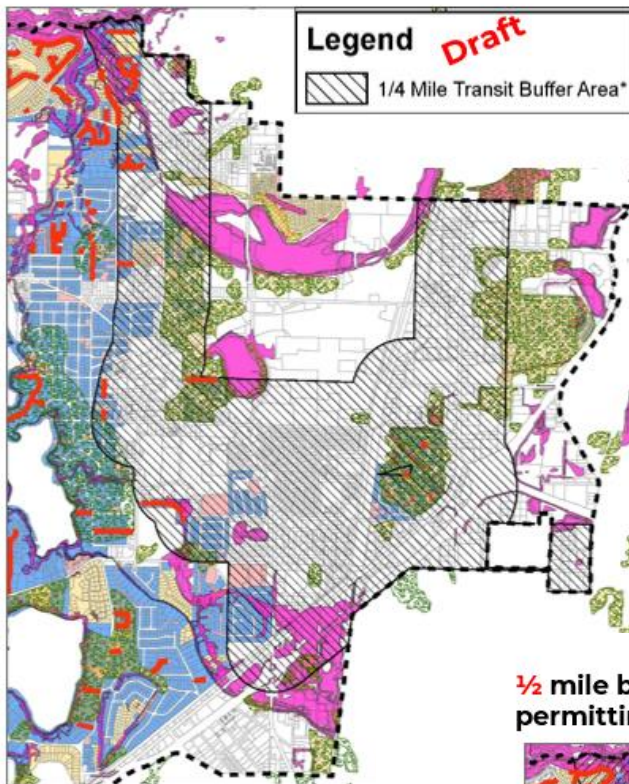
- require more than 1 off-street/on-site parking space per unit for middle housing or ADUs on lots smaller than 6,000 sq.ft. (see map below);
- require more than 2 off-street/on-site parking spaces per unit for middle housing or ADUs on lots greater than 6,000 sq.ft.;

- require public street improvements are as a permitting condition of ADUs; or
- require off-street/on-site parking as a permitting condition for middle housing or ADUs ½ mile or less from a Major Transit Stop.

**R1, R2, R3, R4 & ARC Zoned
Tax Parcels under 6,000 sq.ft.***

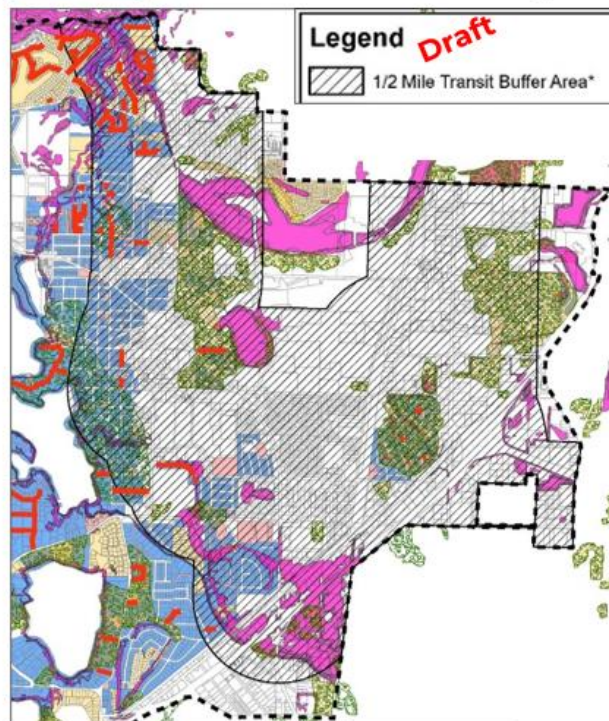


¼ mile buffer = 4 units/lot middle housing.

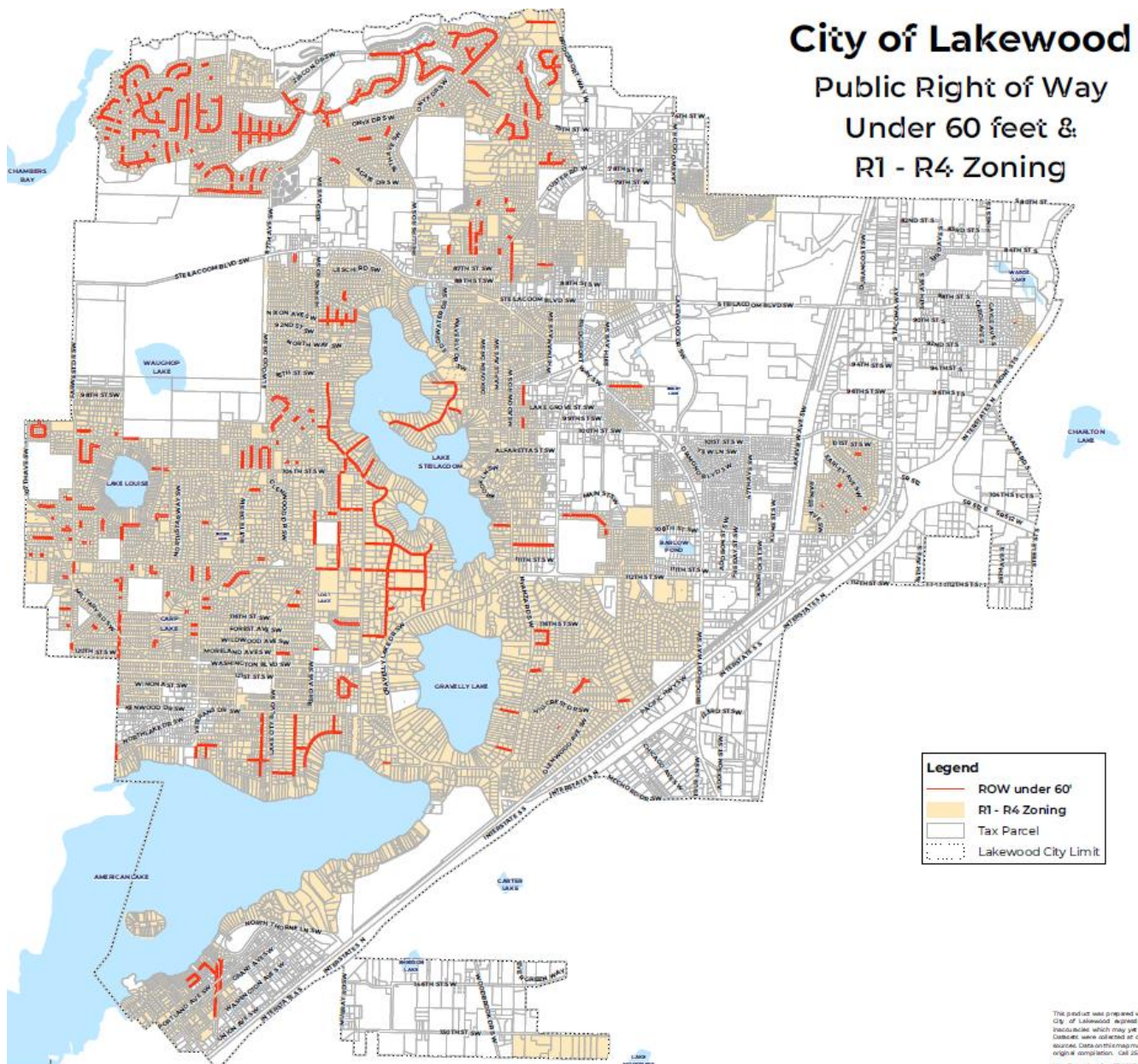


Estimated ¼ mile and ½ mile distances from major transit stops = City must allow more units per lot with less ability to require parking or street improvements as permit requirements.

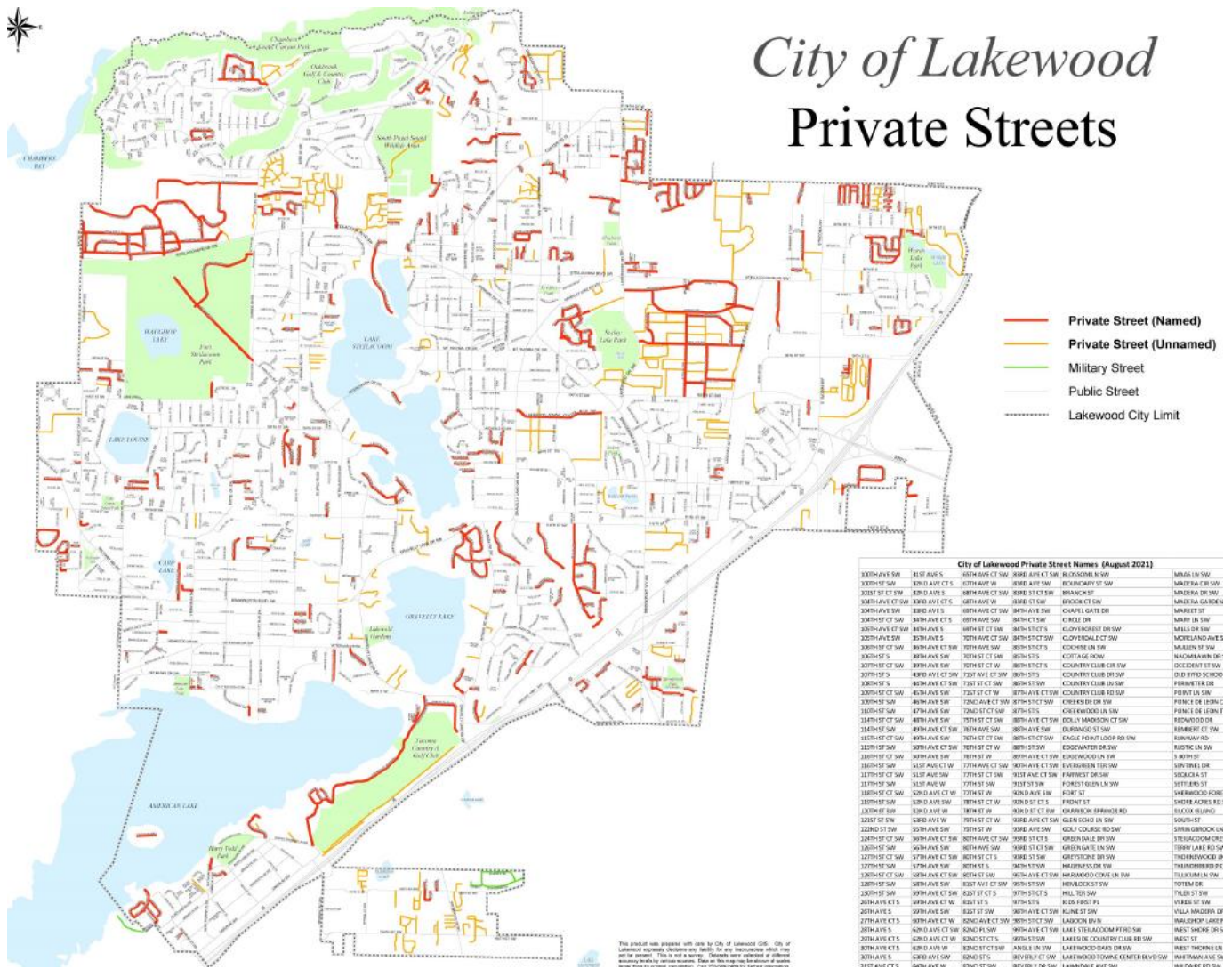
½ mile buffer = no off-street/on-site parking as a permitting condition for middle housing or ADUs.



Because Lakewood was mostly “built out” pre-incorporation and pre-GMA, many of its residential streets are less than 60’ wide, which is the narrowest street design the City currently allows and which does not allow for on-street parking. In addition, Lakewood currently does not actively seek transportation funding nor design transportation projects to allow for residential on-street parking.



There are also numerous private streets in the City under 60 feet in width (see next map, which shows all Lakewood private streets regardless of width.)



As background information for consideration regarding parking policy, Census data is included below regarding the number of vehicles per housing unit (a “housing unit” meaning everything from single family detached to apartments) in Lakewood:

- 39.9%: 1 vehicle
- 32.9%: 2 vehicles
- 19.6%: 3+ vehicles
- 7.6%: 0 vehicles

Should Lakewood allow on-street residential parking?

- If not, how should the City plan to address increased parking pressures in areas of residential infill over time?
- If so, where?
 - Residential areas?
 - Mixed Use areas?
 - Commercial areas?
 - Elsewhere?
- If so, should on-street parking be publicly or privately owned and maintained?
- If so, how should on-street parking construction be funded?
 - Public funds?
 - Private funds?
 - Some combination?
- If so, how should on-street parking maintenance be funded?
 - Public funds?
 - Private funds?
 - Some combination?
- If so, how should on-street parking code enforcement be funded?
 - Public funds
 - Private funds
 - Some combination?



To: Mayor and City Councilmembers
From: Tho Kraus, Deputy City Manager
Through: John J. Caulfield, City Manager *John J. Caulfield*
Date: March 11, 2024
Subject: Review of 6-Year Financial Forecast & Financing Options

BACKGROUND

The City's financial forecast is an estimate of future financial outcomes and is an integral part of the budget process. The forecast evaluates current and future fiscal conditions to guide policy and programmatic decisions.

This current forecast is focused on the General Fund as it is the City's primary operating fund. The forecast is preliminary and is subject to change with the final closing of fiscal year 2023, final budgetary impacts of the 2024 carry forward budget requests, review of at least one quarter of 2024 (ideally two quarters) of financial activity, and refinement of 2025/2026 as we dive deeper into the biennial budget process.

The goal of this financial forecast is to provide the City Council with preliminary revenue and expenditure trends to aid in evaluating policies, strategic goals and services in advance of City Council's March 30, 2024 goal setting retreat.

UPCOMING ITEMS/NEXT STEPS

Dates are tentative and subject to change.

- Proposed 2024 Carry Forward Budget Adjustment
 - April 22, 2024 - Study Session
 - May 6, 2024 - Public Hearing
 - May 20, 2024 - Adoption
- Review of Quarterly Financial Report
 - April 22, 2024 – 2023 Year-End Financial Report
 - June 24, 2024 – Q1 2024 Financial Report
 - September 9, 2024 – Q2 2024 Financial Report
- 2024 Year-End Budget Adjustment
 - October 28, 2024 - Study Session
 - November 4, 2024 - Public Hearing
 - November 18, 2024 – Adoption

- 2025/2026 Biennial Budget
 - October 7, 2024 – City Manager Presents Proposed Budget to City Council
 - October 9, 2024 - Special Meeting– Department Budget Presentations to City Council
City Council, City Manager, Parks, Recreation & Community Services, Police & Legal
 - October 16, 2024 - Special Meeting – Department Budget Presentations to City Council
Municipal Court, Community & Economic Development, Public Works Engineering & Administrative Services
 - October 28, 2024 - Review 6-Year (2024-2030) Financial Forecast
 - November 4, 2024 - Public Hearing
 - November 18, 2024 – Adoption
- 2025 Property Tax Levy
 - October 28, 2024 - Study Session
 - November 4, 2024 - Public Hearing
 - November 18 - Adoption
- 2025 Fee Schedule
 - November 12, 2024 – Study Session
 - November 18, 2024 – Adoption

ATTACHMENTS

- AWC Revenue Guide for each option (Attachments 1-10)
- Election Results (Attachments 11-13)

FORECAST ASSUMPTIONS

Assumptions in preparing this forecast beginning in 2024 include:

1. Includes funding for 4 Police Officers previously authorized but not funded in 2023/2024 Budget.
2. Includes limited-term Maintenance Worker 1.0 FTE through 12/31/2026.
3. Includes limited-term Capital Projects Coordinator 1.0 FTE through 12/31/2026.
(in Parks CIP Budget).
4. Does not include limited-term positions beyond 12/31/2024 as shown in the table below. The reason these positions are limited-term in the current biennium and not included in the 2025/2026 biennium is because we knew two years ago there was not ongoing financial capacity to fund these positions as part of baseline operations.

Limited-Term Position	FTE	Cost to Restore	
		2025	2026
Domestic Violence (0.50 FTE Funded by DV Grant included in 2025/2026 Forecast)	0.50	\$ 39,000	\$ 41,000
Permit Technician	1.00	84,000	87,000
Associate Planner/Tree Preservation	1.00	111,000	115,000
Neighborhood Community Coordinator	1.00	111,000	115,000
Program Coordinator - Economic Development	0.50	59,000	61,000
Total - General Fund	4.00	404,000	419,000
Code Compliance/Safety Inspector (Formerly RHSP Program Assistant 1.0 FTE)	0.50	56,000	58,000
Program Coordinator-RHSP/Abatement	1.00	118,000	123,000
Administrative Assistant-RHSP/Abatement	1.00	108,000	112,000
Total - RHSP/Abatement Fund (*)	2.50	282,000	293,000
Program Coordinator/CDBG	0.25	28,000	29,000
Total - CDBG Fund	0.25	28,000	29,000
Associate City Attorney (ARPA Body Cameras)	1.00	156,000	162,000
Public Records & Legal Specialist (ARPA Body Cameras)	1.00	100,000	104,000
Program Coordinator (ARPA)	0.50	59,000	61,000
Total - ARPA Fund	2.50	315,000	327,000
Total	9.25	\$ 1,029,000	\$ 1,068,000

(*) Current annual inspection fees of \$12 would need to increase to \$22 per rental unit to fund limited-term positions totaling 2.50 FTEs. However, it should be noted that a portion of the 2.5 FTEs performs work related to property abatement.

5. Includes settled collective bargaining agreements:
 - a. AFSCME (American Federation of State, County, and Municipal Employees)
Contract Period January 1, 2024 – December 31, 2027
4% Increase in 2025 / 3% Increase in 2026
 - b. LPIG (Lakewood Police Independent Guild)
Contract Period January 1, 2023 – December 31, 2025
4% Increase in 2025 / To be negotiated for 2026
 - c. LMPG (Lakewood Management Police Guild)
Contract Period January 1, 2023 – December 31, 2027
4% Increase in 2025 / 4% Increase in 2026
 - d. Teamsters Local 117
Contract Period January 1, 2022 – December 31, 2025
3% Increase in 2025 / To be negotiated for 2026

6. Non-Represented Positions: 4% Range Adjustment/Year based on performance evaluation.
7. Payroll Benefits
 - a. Employee Assistance Program: 3% Increase/Year
 - b. Medical: 4.5% Increase/Year
 - c. Dental: No Change
 - d. Orthodontia: No Change
 - e. Vision: No Change
 - f. Unemployment: No Change
 - g. Worker Compensation: 1% Increase/Year
 - h. Pension:
 - i. PERS: No Change
 - ii. LEOFF: No Change
8. Replacement Reserves Collection
 - Fleet & Equipment of \$816K/Year.
 - Property Management of \$100K/Year.
 - Information Technology of \$66K/Year.
9. Maintain General Fund Reserves - Target
 - 12% Reserves (2% Contingency, 5% Ending Fund Balance & 5% Strategic) \$6M
 - Economic Development Economic Opportunity Fund of \$2M
10. 1% for Human Services of \$490,000 in 2025 and \$500,000 in 2026

GENERAL FUND

The table below provides a summary of General Fund projections for 2023 through 2030.

Overall, 2023 and 2024 projections are expected to meet targets. However, City General Fund operating revenues and operating expenditures are being negatively impacted by recent and current economic conditions beginning in 2025.

The result is that operating expenditures are outpacing operating revenue growth beginning in 2025. As the financial forecast illustrates, this trend dates to 2022 as outlined in the following table.

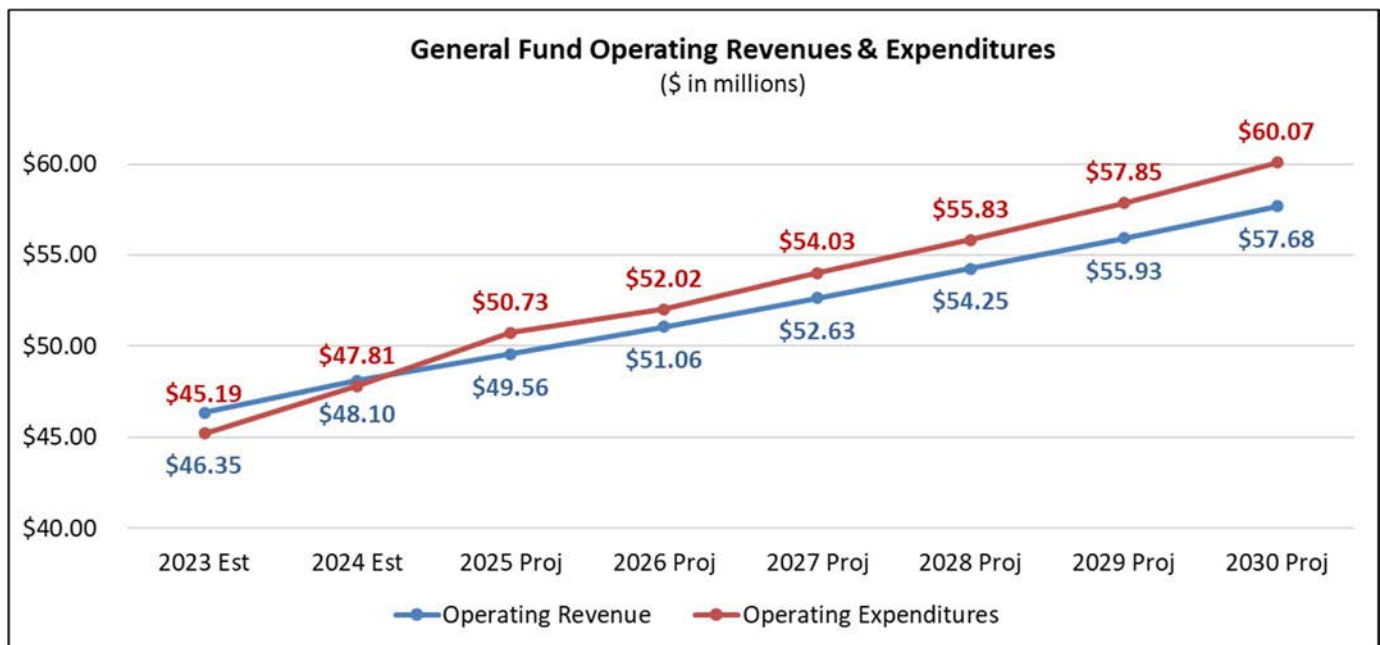
	2022	2023	2024	2025	2026	2027-2030
Operating Revenue	1.9%	0.3%	3.8%	3.0%	3.0%	3.1%
Operating Expenditures	10.5%	9.4%	5.8%	6.1%	2.5%	3.7%

Operating revenue growth is projected to be 3.1% per year between 2025 and 2030, while operating expenditures are projected to grow 6.1% in 2025, 2.5% in 2026 and an average of 3.7% between 2027 and 2030. This results in an operating deficit of almost \$1.2 million in 2025 and \$952 thousand in 2026 with a cumulative shortfall of \$4.5 million over the 2026/2026 biennium. The reason for the projected slower growth in 2026 is that LPIG and Teamsters current collective bargaining agreements expire in 2025; financial impact of future agreements to be negotiated at a future date.

There are several reasons for this trend.

- The first is that the City's property tax levy, which represents the General Fund's second largest source of funding at 16% of total revenue is limited to grow by 1% plus new construction annually, which is well below historical rates of inflation.
- The second is due to inflation, which in recent years is at its highest rate in over 40 years coupled with rising mortgage rates, a cooling housing market, and the possibility of a recession. This in turn has driven up costs, particularly personnel costs, which represents approximately 70% of General Fund expenditures.
- The third is specific to the City's ongoing investment in critical information technology tools, particularly in public safety to include body-worn cameras, in-car camera video systems, FLOCK camera system to identify stolen vehicles, and critical cybersecurity systems.

General Fund	2023 YND Est	2024 YND Est	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Operating Revenue	\$46,345,000	\$48,095,100	\$49,560,000	\$51,064,200	\$52,627,100	\$54,249,900	\$55,933,800	\$57,681,700
Change over Prior Year - %	0.3%	3.8%	3.0%	3.0%	3.1%	3.1%	3.1%	3.1%
Operating Expenditures	\$45,193,800	\$47,806,600	\$50,728,700	\$52,016,400	\$54,031,600	\$55,828,000	\$57,845,400	\$60,074,900
Change over Prior Year - %	9.4%	5.8%	6.1%	2.5%	3.9%	3.3%	3.6%	3.9%
Operating Income / (Loss)	\$1,151,200	\$288,500	(\$1,168,700)	(\$952,200)	(\$1,404,500)	(\$1,578,100)	(\$1,911,600)	(\$2,393,200)
As a % of Operating Expenditures	2.5%	0.6%	-2.3%	-1.8%	-2.6%	-2.8%	-3.3%	-4.0%
Total Other Financing Sources	\$795,800	\$282,600	\$54,600	\$54,600	\$54,600	\$54,600	\$54,600	\$54,600
Total Other Financing Uses	\$8,922,900	\$4,801,000	\$1,260,000	\$1,192,600	\$1,096,300	\$1,101,200	\$1,106,400	\$1,111,400
Total Revenues & Other Sources	\$47,140,800	\$48,377,700	\$49,614,600	\$51,118,800	\$52,681,700	\$54,304,500	\$55,988,400	\$57,736,300
Total Expenditures & Other Uses	\$54,116,700	\$52,607,600	\$51,988,700	\$53,209,000	\$55,127,900	\$56,929,200	\$58,951,800	\$61,186,300
Beginning Balance	\$19,472,000	\$12,496,100	\$8,266,200	\$5,892,100	\$3,801,900	\$1,355,700	(\$1,269,000)	(\$4,232,400)
Ending Balance	\$12,496,100	\$8,266,200	\$5,892,100	\$3,801,900	\$1,355,700	(\$1,269,000)	(\$4,232,400)	(\$7,682,400)
EFB as a % of Gen/Street Oper Rev	26.3%	16.8%	11.6%	7.3%	2.5%	-2.3%	-7.4%	-13.1%
Total Reserve Target 12%:	5,689,000	5,903,300	\$6,080,100	\$6,261,600	\$6,447,900	\$6,643,000	\$6,845,300	\$7,055,500
2% Contingency Reserves	948,200	983,900	\$1,013,300	\$1,043,600	\$1,074,700	\$1,107,200	\$1,140,900	\$1,175,900
5% General Fund Reserves	2,370,400	2,459,700	\$2,533,400	\$2,609,000	\$2,686,600	\$2,767,900	\$2,852,200	\$2,939,800
5% Strategic Reserves	2,370,400	2,459,700	\$2,533,400	\$2,609,000	\$2,686,600	\$2,767,900	\$2,852,200	\$2,939,800
Set Aside for Econ Dev Opportunities	2,000,000	2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Unreserved / (Reserves Shortfall)	4,807,200	\$362,800	(\$2,187,900)	(\$4,459,300)	(\$7,091,600)	(\$9,911,200)	(\$13,077,100)	(\$16,737,400)



	2022 Annual Actual	2023 Original	2023 Revised	2023 YND Est	2024 Original	2024 Current Revised	2024 YND Est	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
(001) GENERAL FUND													
REVENUES:													
Taxes	\$34,476,953	\$31,601,400	\$32,969,400	\$33,680,700	\$32,094,600	\$33,827,600	\$35,155,500	\$36,296,200	\$37,475,200	\$38,694,000	\$39,954,000	\$41,256,300	\$42,602,900
Property Tax	7,636,449	7,703,900	7,703,900	7,762,900	7,804,100	7,804,100	7,804,100	7,952,100	8,101,600	8,252,600	8,405,100	8,559,200	8,714,800
Local Sales & Use Tax	14,471,103	12,000,000	13,518,000	14,221,000	12,240,000	13,973,000	14,647,700	15,233,600	15,842,900	16,476,600	17,135,700	17,821,100	18,533,900
Sales/Parks	858,957	750,000	750,000	840,600	765,000	765,000	865,800	900,400	936,400	973,900	1,012,900	1,053,400	1,095,500
Brokered Natural Gas Use Tax	76,041	45,000	45,000	74,900	45,000	45,000	77,100	79,400	81,800	84,300	86,800	89,400	92,100
Criminal Justice Sales Tax	1,530,752	1,410,000	1,410,000	1,495,600	1,438,200	1,438,200	1,540,500	1,602,100	1,666,200	1,732,800	1,802,100	1,874,200	1,949,200
Admissions Tax	337,384	334,800	334,800	485,000	344,800	344,800	419,500	436,300	453,800	472,000	490,900	510,500	530,900
Utility Tax	5,628,300	5,442,300	5,442,300	5,732,000	5,542,100	5,542,100	5,847,800	6,023,100	6,203,700	6,389,800	6,581,600	6,779,000	6,982,400
Leasehold Tax	6,569	5,200	5,200	20,100	5,200	5,200	6,500	6,700	6,900	7,100	7,300	7,500	7,700
Gambling Tax	3,931,398	3,910,200	3,760,200	3,048,600	3,910,200	3,910,200	3,946,500	4,062,500	4,181,900	4,304,900	4,431,600	4,562,000	4,696,400
Franchise Fees	4,494,718	4,630,200	4,630,200	4,606,300	4,769,000	4,769,000	4,744,500	4,886,700	5,033,400	5,184,400	5,339,900	5,500,100	5,665,100
Cable, Water, Sewer, Solid Waste	3,278,231	3,385,900	3,385,900	3,362,300	3,487,400	3,487,400	3,463,200	3,567,000	3,674,100	3,784,300	3,897,800	4,014,700	4,135,100
Tacoma Power	1,216,487	1,244,300	1,244,300	1,244,000	1,281,600	1,281,600	1,281,300	1,319,700	1,359,300	1,400,100	1,442,100	1,485,400	1,530,000
Development Service Fees	1,816,106	1,952,000	2,202,000	2,348,100	1,952,000	2,002,000	2,418,500	2,532,500	2,652,200	2,777,700	2,909,200	3,046,900	3,191,200
Building Permits	768,106	900,000	900,000	945,700	900,000	900,000	974,100	1,022,800	1,073,900	1,127,600	1,184,000	1,243,200	1,305,400
Other Building Permit Fees	255,493	300,600	300,600	331,300	300,600	300,600	341,300	351,500	362,000	372,900	384,100	395,600	407,500
Plan Review/Plan Check Fees	637,074	609,600	859,600	958,200	609,600	659,600	987,000	1,036,400	1,088,300	1,142,800	1,200,000	1,260,000	1,323,000
Other Zoning/Development Fees	155,433	141,800	141,800	112,900	141,800	141,800	116,100	121,800	128,000	134,400	141,100	148,100	155,300
Licenses & Permits	413,472	388,000	388,000	410,000	393,600	393,600	422,300	435,000	448,100	461,400	475,200	489,400	504,100
Business License	285,000	282,000	282,000	288,600	287,600	287,600	297,300	306,200	315,400	324,800	334,500	344,500	354,900
Alarm Permits & Fees	96,803	70,000	70,000	89,600	70,000	70,000	92,200	95,000	97,900	100,800	103,800	106,900	110,100
Animal Licenses	31,669	36,000	36,000	31,800	36,000	36,000	32,800	33,800	34,800	35,800	36,900	38,000	39,100
State Shared Revenues	1,568,519	1,359,270	1,359,270	1,436,300	1,329,160	1,329,160	1,415,400	1,486,100	1,560,400	1,638,600	1,720,500	1,806,600	1,896,900
Criminal Justice	191,367	184,030	184,030	216,700	187,480	187,480	188,100	197,500	207,300	217,700	228,600	240,100	252,100
Criminal Justice High Crime	435,580	249,500	249,500	282,200	249,500	249,500	282,200	296,300	311,100	326,700	343,000	360,200	378,200
Liquor Excise Tax	448,309	437,670	437,670	449,600	410,890	410,890	463,800	487,000	511,400	537,000	563,900	592,100	621,700
Liquor Board Profits	493,262	488,070	488,070	487,800	481,290	481,290	481,300	505,300	530,600	557,200	585,000	614,200	644,900
Intergovernmental	321,805	287,590	476,363	491,600	295,010	295,010	504,900	518,500	532,700	547,300	562,100	576,700	591,800
Police FBI & Other Misc	15,000	12,000	12,000	11,800	12,000	12,000	11,800	11,800	11,800	11,800	11,800	11,800	11,800
Police-Animal Svcs-Steilacoom	21,303	16,800	16,800	21,700	16,800	16,800	21,700	21,700	21,700	21,700	21,700	21,700	21,700
Police-Animal Svcs-Dupont	37,288	37,990	37,990	38,000	38,710	38,710	38,700	39,400	40,200	41,000	41,700	41,700	41,700
Police-South Sound 911 Background Investigations	22,653	15,500	26,182	36,700	16,000	16,000	37,800	38,900	40,100	41,300	42,500	43,800	45,100
Muni Court-University Place Contract	(13,520)	-	-	-	-	-	-	-	-	-	-	-	-
Muni Court-Town of Steilacoom Contract	110,167	112,400	213,840	213,800	115,800	115,800	220,300	226,900	233,700	240,700	247,900	255,300	263,000
Muni Court-City of Dupont	128,914	92,900	169,551	169,600	95,700	95,700	174,600	179,800	185,200	190,800	196,500	202,400	208,500

	2022 Annual	2023 Original	2023 Current Revised	2023 YND Est	2024 Original	2024 Current Revised	2024 YND Est	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
(001) GENERAL FUND-continued													
Charges for Services & Fees	1,032,647	1,426,300	1,426,300	1,098,500	1,426,300	1,426,300	1,346,900	1,339,000	1,339,000	1,339,000	1,339,000	1,339,000	1,339,000
Parks & Recreation Fees	207,524	294,000	294,000	224,600	294,000	294,000	215,800	207,900	207,900	207,900	207,900	207,900	207,900
Police - Various Contracts	122,947	-	-	5,800	-	-	-	-	-	-	-	-	-
Police - Extra Duty	-	775,000	775,000	670,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000
Police - Western State Hospital Community Policing	698,446	355,500	355,500	197,100	355,500	355,500	355,000	355,000	355,000	355,000	355,000	355,000	355,000
Other	3,729	1,800	1,800	1,000	1,800	1,800	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Fines & Forfeitures	1,422,479	1,196,500	1,296,500	1,212,700	1,196,500	1,296,500	1,212,600	1,239,000	1,239,000	1,239,000	1,239,000	1,239,000	1,239,000
Municipal Court	288,151	346,500	346,500	239,100	346,500	346,500	239,000	239,000	239,000	239,000	239,000	239,000	239,000
Photo Infraction	1,134,328	850,000	950,000	973,600	850,000	950,000	973,600	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Miscellaneous/Interest/Other	370,397	127,400	956,813	776,100	122,500	422,500	589,800	542,300	499,500	461,000	426,300	395,100	367,000
Interest Earnings	251,912	62,400	577,400	685,600	57,500	357,500	525,700	478,200	435,400	396,900	362,200	331,000	302,900
Penalties & Interest - Taxes	2,023	3,500	3,500	2,600	3,500	3,500	2,600	2,600	2,600	2,600	2,600	2,600	2,600
Miscellaneous/Other	116,461	61,500	375,913	87,900	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500
Interfund Transfers	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700
Transfers In - Fund 401 SWM	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700
Subtotal Operating Revenues	\$46,201,795	\$43,253,360	\$45,989,546	\$46,345,000	\$43,863,370	\$46,046,370	\$48,095,100	\$49,560,000	\$51,064,200	\$52,627,100	\$54,249,900	\$55,933,800	\$57,681,700
% Revenue Change over Prior Year	1.9%			0.3%			3.8%	3.0%	3.0%	3.1%	3.1%	3.1%	3.1%
EXPENDITURES:													
City Council	148,500	159,609	171,214	169,100	159,609	171,214	186,700	186,700	186,700	187,600	188,400	189,300	190,200
Legislative	148,017	156,159	167,764	167,900	156,159	167,764	183,200	183,200	183,200	184,000	184,700	185,500	186,300
Sister City	483	3,450	3,450	1,200	3,450	3,450	3,500	3,500	3,500	3,600	3,700	3,800	3,900
City Manager	809,073	943,314	944,813	1,017,500	966,844	986,785	1,074,300	1,110,300	1,138,000	1,197,300	1,239,600	1,284,100	1,331,300
Executive	613,149	594,434	595,933	667,300	607,730	624,721	703,900	727,500	743,000	790,500	820,500	852,500	886,700
Communications	195,924	348,880	348,880	350,200	359,114	362,064	370,400	382,800	395,000	406,800	419,100	431,600	444,600
Municipal Court	1,834,684	1,493,471	1,495,219	1,472,600	1,524,353	1,552,505	1,660,600	1,664,800	1,738,700	1,810,800	1,888,200	1,972,000	2,063,000
Judicial Services	1,011,751	1,089,961	1,091,709	1,157,500	1,113,277	1,141,429	1,158,500	1,250,000	1,310,100	1,369,300	1,433,600	1,503,700	1,580,600
Professional Services	582,340	55,000	55,000	85,400	55,000	55,000	55,000	55,000	55,000	56,700	58,300	60,100	61,900
Probation & Detention	240,593	348,510	348,510	229,700	356,076	356,076	447,100	359,800	373,600	384,800	396,300	408,200	420,500
Administrative Services	1,500,410	2,286,890	2,290,221	2,224,900	2,337,034	2,476,594	2,400,300	2,493,200	2,566,300	2,658,400	2,756,000	2,859,300	2,969,200
Finance	1,377,366	1,554,825	1,556,156	1,538,700	1,592,969	1,730,529	1,654,200	1,747,100	1,820,200	1,890,000	1,964,500	2,044,100	2,129,500
Non-Departmental (City-Wide & Public Defender)	123,043	732,065	734,065	686,200	744,065	746,065	746,100	746,100	746,100	768,400	791,500	815,200	839,700
Legal	2,410,990	2,554,837	2,557,084	2,672,700	2,562,219	2,627,063	2,675,100	2,936,800	2,983,000	3,165,800	3,210,200	3,408,700	3,470,800
Civil Legal Services	1,145,619	1,016,935	1,018,350	1,139,800	1,043,611	1,077,064	1,296,800	1,389,400	1,453,400	1,513,000	1,577,200	1,646,400	1,721,400
Criminal Prosecution Services	244,960	262,412	262,412	279,000	270,470	270,470	278,900	291,000	302,900	312,000	321,400	331,000	340,900
City Clerk	203,213	385,295	385,461	239,100	400,680	415,492	246,500	259,500	268,100	276,900	286,200	295,900	306,300
Election	125,155	180,000	180,000	209,000	110,000	110,000	110,000	210,000	137,000	210,000	137,000	210,000	137,000
Human Resources	692,043	710,195	710,861	805,800	737,458	754,037	742,900	786,900	821,600	853,900	888,400	925,400	965,200

	2022 Annual	2023 Original	2023 Current Revised	2023 YND Est	2024 Original	2024 Current Revised	2024 YND Est	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
(001) GENERAL FUND-continued													
Community & Economic Development	3,089,038	3,186,228	3,233,773	3,317,300	3,272,911	3,423,157	3,305,400	3,511,700	3,667,500	3,823,300	3,989,600	4,167,700	4,359,100
Current Planning	1,054,208	1,116,207	1,130,433	1,138,000	1,159,192	1,205,375	1,068,600	1,316,000	1,382,700	1,443,200	1,508,500	1,579,300	1,656,400
Long Range Planning	303,817	285,498	289,829	301,800	294,279	308,306	345,200	341,600	358,700	385,500	414,200	444,800	477,700
Building	1,431,140	1,547,288	1,569,745	1,561,700	1,573,793	1,649,656	1,572,400	1,577,500	1,639,000	1,697,300	1,758,800	1,824,000	1,893,300
Economic Development	299,873	237,235	243,766	315,800	245,647	259,820	319,200	276,600	287,100	297,300	308,100	319,600	331,700
Parks, Recreation & Community Services	3,067,319	3,417,376	3,422,832	3,454,300	3,459,217	3,347,327	3,687,700	4,013,600	4,165,100	4,324,400	4,494,400	4,676,500	4,872,400
Human Services	430,860	517,738	520,738	495,000	523,754	526,754	555,300	579,500	591,200	608,900	627,200	646,000	665,400
Administration	471,306	389,323	390,322	421,300	397,772	349,229	396,200	511,900	539,800	569,400	602,300	639,000	680,100
Recreation	506,531	540,102	540,102	619,500	545,295	545,295	602,000	561,500	574,800	592,100	609,800	628,100	647,000
Senior Services	173,804	267,464	267,464	206,500	268,694	268,694	229,700	237,300	243,900	251,200	258,800	266,500	274,500
Parks Facilities	599,361	597,171	597,629	738,800	603,708	582,348	826,400	904,600	941,900	976,700	1,013,600	1,053,000	1,095,100
Fort Steilacoom Park	621,533	574,232	680,754	710,700	579,559	657,607	655,300	743,600	775,400	808,200	843,600	882,000	923,800
Street Landscape Maintenance	263,925	531,346	425,823	262,500	540,435	417,400	422,800	475,200	498,100	517,900	539,100	561,900	586,500
Police	26,557,987	26,850,296	28,058,728	29,032,700	27,101,474	28,333,643	30,317,300	32,396,400	33,059,200	34,243,800	35,501,000	36,838,000	38,265,900
Command	4,895,906	5,139,338	5,237,505	5,888,000	5,148,820	5,129,979	6,058,300	7,321,500	7,688,900	8,135,700	8,632,800	9,187,400	9,808,900
Jail Service	380,230	600,000	600,000	799,500	600,000	600,000	900,000	927,000	954,800	983,500	1,013,000	1,043,300	1,074,600
Dispatch Services/SS911	2,016,847	2,064,390	2,069,390	2,070,300	2,064,390	2,118,770	2,118,800	2,118,800	2,118,800	2,182,300	2,247,800	2,315,200	2,384,700
Investigations	3,725,373	4,100,049	4,100,049	4,329,100	4,148,764	4,148,764	4,425,000	4,582,400	4,609,700	4,748,000	4,890,400	5,037,100	5,188,200
Patrol	10,166,298	8,547,101	8,547,101	9,721,000	8,656,354	8,656,354	11,164,000	11,683,300	11,865,500	12,221,500	12,588,100	12,965,700	13,354,700
Special Units	61,403	115,340	115,340	89,800	115,340	115,340	115,300	113,300	113,300	116,700	120,200	123,800	127,600
Special Response Team (SRT)	131,728	91,300	91,300	104,300	91,300	91,300	91,300	91,300	91,300	94,000	96,900	99,800	102,800
Neighborhood Policing Unit	912,746	602,356	1,707,621	1,453,100	605,786	1,799,416	1,029,500	1,060,100	1,069,300	1,101,400	1,134,400	1,168,400	1,203,500
Contracted Services (Extra Duty, offset by Revenue)	782,869	775,000	775,000	1,057,800	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000
Community Safety Resource Team (CSRT)	528,654	1,026,158	1,026,158	569,300	1,049,979	1,052,979	590,800	610,700	627,300	646,100	665,500	685,500	706,000
Training	875,519	1,206,895	1,206,895	640,100	1,215,289	1,215,289	740,700	747,800	753,700	776,300	799,600	823,600	848,300
Traffic Policing	820,678	1,109,612	1,109,612	950,800	1,126,380	1,126,380	984,100	1,017,600	1,022,900	1,053,600	1,085,200	1,117,700	1,151,200
Property Room	306,184	323,152	323,152	349,000	339,906	339,906	368,700	383,000	395,300	407,100	419,400	431,900	444,900
Reimbursements	128,083	64,650	64,650	155,600	64,650	64,650	64,700	64,700	64,700	66,600	68,600	70,600	72,800
Support Services/Emergency Management	49,129	283,702	283,702	53,500	284,967	284,967	72,700	72,700	72,700	74,900	77,100	79,400	81,800
Animal Control	389,460	411,253	411,253	414,600	424,549	424,549	428,400	437,200	446,000	459,400	473,200	487,400	502,000
Road & Street/Camera Enforcement	386,880	390,000	390,000	386,900	390,000	390,000	390,000	390,000	390,000	401,700	413,800	426,200	438,900
Interfund Transfers	1,874,874	2,353,639	2,356,518	1,832,700	2,384,328	2,421,464	2,499,200	2,415,200	2,511,900	2,620,200	2,560,600	2,449,800	2,553,000
Transfer to Fund 101 Street O&M	1,394,393	1,871,658	1,874,537	1,350,700	1,906,572	1,943,708	2,021,400	2,009,300	2,110,600	2,217,500	2,314,700	2,414,800	2,518,000
Transfer to Fund 105/190 Abatement Program	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Transfer to Fund 201 GO Bond Debt Service	445,481	446,981	446,981	447,000	442,756	442,756	442,800	370,900	366,300	367,700	210,900	-	-
Subtotal Operating Expenditures	\$41,292,873	\$43,245,660	\$44,530,402	\$45,193,800	\$43,767,989	\$45,339,752	\$47,806,600	\$50,728,700	\$52,016,400	\$54,031,600	\$55,828,000	\$57,845,400	\$60,074,900
% Expenditure Change over Prior Year	10.5%			9.4%			5.8%	6.1%	2.5%	3.9%	3.3%	3.6%	3.9%
OPERATING INCOME (LOSS)	4,908,922	7,700	1,459,144	\$1,151,200	95,381	706,618	\$288,500	(\$1,168,700)	(\$952,200)	(\$1,404,500)	(\$1,578,100)	(\$1,911,600)	(\$2,393,200)
As a % of Operating Expenditures	11.9%	0.0%	3.3%	2.5%			0.6%	-2.3%	-1.8%	-2.6%	-2.8%	-3.3%	-4.0%

	2022 Annual	2023 Original	2023 Current Revised	2023 YND Est	2024 Original	2024 Current Revised	2024 YND Est	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
(001) GENERAL FUND-continued													
OTHER FINANCING SOURCES:													
Grants, Donations/Contrib, 1-Time	529,239	282,550	1,749,836	795,800	282,550	282,550	282,600	54,600	54,600	54,600	54,600	54,600	54,600
Contributions/Donations/Other	227,714	252,250	788,996	78,000	252,250	252,250	252,300	24,300	24,300	24,300	24,300	24,300	24,300
Grants	301,525	30,300	960,840	717,800	30,300	30,300	30,300	30,300	30,300	30,300	30,300	30,300	30,300
Subtotal Other Financing Sources	\$529,239	\$282,550	\$1,749,836	\$795,800	\$282,550	\$282,550	\$282,600	\$54,600	\$54,600	\$54,600	\$54,600	\$54,600	\$54,600
OTHER FINANCING USES:													
Capital & Other 1-Time	1,189,525	2,485,262	6,882,687	4,390,600	2,210,997	3,116,115	3,109,500	338,600	275,900	186,300	190,900	195,800	200,500
Municipal Court	48,825	7,460	434,414	153,800	11,600	25,683	25,700	13,200	10,300	6,100	6,300	6,500	6,700
City Council	-	-	16,700	8,200	-	-	-	-	-	-	-	-	-
City Manager	12,970	127,922	183,538	143,900	106,834	110,857	110,900	4,000	3,100	1,900	1,900	2,000	2,000
Administrative Services	7,139	4,246	91,134	24,700	6,602	467,331	467,300	9,700	7,600	4,500	4,700	4,800	4,900
City-Wide COVID-19 Grants	-	-	-	326,600	-	-	-	-	-	-	-	-	-
Legal	74,880	84,118	405,536	149,600	89,816	107,923	101,300	49,200	45,100	39,100	39,400	39,700	39,900
Community & Economic Development	263,911	488,102	1,940,050	496,700	474,623	600,775	600,800	76,300	64,300	47,700	49,100	50,600	52,100
Parks, Recreation & Community Services	377,685	310,735	949,958	347,600	260,052	279,838	279,800	18,300	14,300	8,600	8,800	9,100	9,300
Police	404,116	1,462,679	2,861,357	2,739,500	1,261,470	1,523,708	1,523,700	167,900	131,200	78,400	80,700	83,100	85,600
Interfund Transfers	2,527,325	2,476,344	4,336,087	4,532,300	1,858,526	1,692,037	1,691,500	921,400	916,700	910,000	910,300	910,600	910,900
Transfer Out - Fund 101 Street	-	939,344	1,053,039	1,249,200	71,526	95,225	94,700	21,400	16,700	10,000	10,300	10,600	10,900
Transfer Out - Fund 105 Property Abatement/RHSP	550,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Transfer Out - Fund 106 Public Art	30,000	22,000	22,000	22,000	22,000	22,000	22,000	-	-	-	-	-	-
Transfer Out - Fund 192 SSMCP	80,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Transfer Out - Fund 301 Parks CIP	647,500	690,000	2,620,877	2,620,900	940,000	1,140,000	1,140,000	75,000	75,000	75,000	75,000	75,000	75,000
Transfer Out - Fund 302 Transportation CIP	1,219,825	700,000	515,171	515,200	700,000	309,812	309,800	700,000	700,000	700,000	700,000	700,000	700,000
Subtotal Other Financing Uses	\$3,716,850	\$4,961,606	\$11,218,774	\$8,922,900	\$4,069,521	\$4,808,152	\$4,801,000	\$1,260,000	\$1,192,600	\$1,096,300	\$1,101,200	\$1,106,400	\$1,111,400
Total Revenues and Other Sources	\$46,731,034	\$43,535,910	\$47,739,382	\$47,140,800	\$44,145,920	\$46,328,920	\$48,377,700	\$49,614,600	\$51,118,800	\$52,681,700	\$54,304,500	\$55,988,400	\$57,736,300
Total Expenditures and other Uses	\$45,009,723	\$48,207,265	\$55,749,176	\$54,116,700	\$47,837,509	\$50,147,904	\$52,607,600	\$51,988,700	\$53,209,000	\$55,127,900	\$56,929,200	\$58,951,800	\$61,186,300
Beginning Fund Balance:	\$17,750,655	\$15,837,013	\$19,471,966	\$19,472,000	\$11,165,657	\$11,462,172	\$12,496,100	\$8,266,200	\$5,892,100	\$3,801,900	\$1,355,700	(\$1,269,000)	(\$4,232,400)
Ending Fund Balance:	\$19,471,966	\$11,165,658	\$11,462,172	\$12,496,100	\$7,474,068	\$7,643,188	\$8,266,200	\$5,892,100	\$3,801,900	\$1,355,700	(\$1,269,000)	(\$4,232,400)	(\$7,682,400)
Ending Fund Balance as a % of Gen/Street Operating Rev	41.3%	25.2%	24.4%	26.3%	16.7%	16.3%	16.8%	11.6%	7.3%	2.5%	-2.3%	-7.4%	-13.1%
Reserve - Total Target 12% Reserves	\$5,664,284	\$5,308,174	\$5,636,516	5,688,900	\$5,381,196	\$5,643,156	5,643,200	6,080,100	6,261,600	6,448,000	6,643,000	6,845,400	7,055,400
2% Contingency Reserves	\$944,047	\$884,696	\$939,419	948,200	\$896,866	\$940,526	983,900	1,013,300	1,043,600	1,074,700	1,107,200	1,140,900	1,175,900
5% General Fund Reserves	\$2,360,118	\$2,211,739	\$2,348,548	2,370,400	\$2,242,165	\$2,351,315	2,459,700	2,533,400	2,609,000	2,686,600	2,767,900	2,852,200	2,939,800
5% Strategic Reserves	\$2,360,118	\$2,211,739	\$2,348,548	2,370,400	\$2,242,165	\$2,351,315	2,459,700	2,533,400	2,609,000	2,686,600	2,767,900	2,852,200	2,939,800
Set Aside for Economic Development Opportunity Fund	\$2,000,000	\$2,000,000	\$2,000,000	2,000,000	\$2,000,000	\$2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Unreserved/Designated	\$11,807,681	\$3,857,484	\$3,825,656	4,807,200	\$92,872	\$32	\$362,800	(\$2,187,900)	(\$4,459,300)	(\$7,091,600)	(\$9,911,200)	(\$13,077,100)	(\$16,737,400)

FINANCING OPTIONS (not in priority order)

The following table provides a summary of financing options and the resulting revenues generated.

Option		Rate / Vote	Provisions
1	Transportation Benefit District Vehicle License Fee	Increase from \$20 to \$40 Councilmanic (no vote public required).	Can increase to \$50 without public vote after the \$40 has been in place for 2 years.
2	Transportation Benefit District Sales Tax	Sales Tax up to 0.3%. Public vote required if above 0.1%.	Max duration 10 years (can be renewed), unless for debt service.
3	Property Tax - Affordable Housing Levy	Levy up to \$0.50 per \$1,000 AV. Public vote, simple majority (50% + 1).	Restricted to finance "low-income" and "very low-income households". Subject to \$10 constitutional limit. County & City combined levy rate may not exceed \$0.50 per \$1,000 AV.
4	Property Tax - Cultural Access Program Levy	Additional levy with max rate base on retail sales (cannot exceed 0.1% of sales tax). Public vote, simple majority (50% + 1). Vote at any election.	Max duration 7 consecutive years. Use for specified cultural purposes. Subject to \$5.90 limit and \$10 constitutional limit. No supplanting. Sales tax and property tax options are mutually exclusive (cannot impose both).
5	Property Tax - Levy Lid Lift	Subject to statutory limit (\$1.60). Public vote, simple majority (50% + 1). Vote at any election.	Can be used for operations & maintenance and capital purposes. Max term is 9 years if used for debt service.
6	Property Tax - Excess Levy	No fixed rate (greater than \$1.60). Public vote, supermajority (60% of votes from 40% of voters who voted at last preceding general state election).	<u>Operation & Maintenance:</u> 1 year levies, best for 1-time expenditures. Use for any lawful purpose, must specify in ballot measure. <u>Capital:</u> Use to repay unlimited GO bonds for duration of bond. For capital purposes (not equipment replacement).
7	Sales Tax - Cultural Access Program	Sales tax up to 0.1%. Public vote is optional.	Max duration 7 years, may be renewed for additional 7-year periods. Use to benefit or expand access to nonprofit cultural organizations. County and City may not impose at the same time. Sales tax and property tax options are mutually exclusive (cannot impose both).
8	Sales Tax - Housing & Related Services	Sales tax up to 0.1%. Public vote is optional.	For affordable housing, behavioral health and related services. Use 60% + of revenues for construction & acquisition, remaining funds for operations. No more than 10% may be used for supplanting. Can be imposed as long as county has not imposed first.
9	Business and Occupation (B&O) Tax	Max rate 0.2% (0.002) of gross receipts. Above that, requires simple majority voter approval.	Requires referendum procedure to apply and ordinance imposing the tax or increasing the tax rate.
10	Cannabis (Marijuana) Excise Tax	State distribution of excise tax depending on jurisdictions cannabis policies (per capita & retail share).	No forecast at this time due to various factors that can impact the allocation. Further research will be needed.

Option Councilmanic (Non-Voted):		
1	TBD Increase VLF to \$40 (from \$20 to \$40)	\$835,000 Annual Revenue \$11.6M Bond Issue / 20-Year / Annual Debt \$835K
2	TBD Sales Tax 0.1%	\$1.76M Annual Revenue \$24M Bond Issue / 20-Year / Annual Debt \$1.76M \$20M Bond Issue / 15-Year / Annual Debt \$1.76M \$15M Bond Issue / 10-Year / Annual Debt \$1.76M
7	Sales Tax - Cultural Access Program	0.1% of sales tax generates \$1.76M annually. Maximum duration of 7 years and may be renewed for additional 7-year periods.
8	Sales Tax - Housing & Related Services	0.1% of sales tax generates \$1.76M annually.
10	Cannabis/Marijuana Excise Tax	No vote. Depends on local cannabis policies and regulations.No forecast at this time due to various factors that can impact the allocation. Further research will be needed.
Simple Majority (50% +1):		
3	Property Tax - Affordable Housing	\$1.12M Annual Revenue / Additional Levy \$0.10 / Total Levy \$0.81 \$1.67M Additional Annual Revenue / Additional Levy \$0.15 / Total Levy \$0.86 \$2.23M Additional Annual Revenue / Additional Levy \$0.20 / Total Levy \$0.91 \$2.79M Additional Annual Revenue / Additional Levy \$0.25 / Total Levy \$0.96 Max duration 10 years, renewable.
4	Property Tax - Cultural Access Program Levy	\$0.56M Additional Annual Revenue / Additional Levy \$0.05 / Total Levy \$0.76 \$1.12M Additional Annual Revenue / Additional Levy \$0.10 / Total Levy \$0.81 \$1.67M Additional Annual Revenue / Additional Levy \$0.15 / Total Levy \$0.86 Max up to 7 consecutive years.
5	Property Tax - Levy Lid Lift Max \$1.60	<u>For Operations & Maintenance:</u> \$9.9M Additional Annual Revenue / Additional Levy \$0.89 / Total Levy \$1.60 \$5.0M Additional Annual Revenue / Additional Levy \$0.45 / Total Levy \$1.16 \$4.0M Additional Annual Revenue / Additional Levy \$0.36 / Total Levy \$1.07 \$2.0M Additional Annual Revenue / Additional Levy \$0.18 / Total Levy \$0.89 <u>For Capital Bond Issue (9-Year Life):</u> \$73M Bonds / Annual Debt Service \$9.8M / Additional Levy \$0.89 / Total Levy \$1.60 \$60M Bonds / Annual Debt Service \$8.0M / Additional Levy \$0.72 / Total Levy \$1.43 \$30M Bonds / Annual Debt Service \$4.0M / Additional Levy \$0.36 / Total Levy \$1.07 \$25M Bonds / Annual Debt Service \$3.36M / Additional Levy \$0.30 / Total Levy \$1.01 \$20M Bonds / Annual Debt Service \$2.69M / Additional Levy \$0.24 / Total Levy \$0.95 \$15M Bonds / Annual Debt Service \$2M / Additional Levy \$0.18 / Total Levy \$0.89
9	B&O Tax	Simple majority vote IF exceeding max rate of 0.20% (.002). If applied to all activity: 0.20% (0.002) = \$3.1M Annual Revenue 0.10% (.001) = \$1.6M Annual Revenue If applied to square footage only: \$0.10/sq ft = \$420K Annual Revenue \$0.05 sq ft = \$210K Annual Revenue Disclaimer: The annual revenue estimates provided are just guesses. There are many variables that go into the determination and calculation of the tax that are not available and/or unknown to the City.
Super Majority (60% + Validation):		
6	Property Tax Excess Levy - O&M or Capital	No forecast provided since the City's current property tax levy is \$.71 per \$1,000 AV and excess levies are used when the levy exceeds \$1.60.

Option 1: Transportation Benefit District Vehicle License Fee

Quick Summary

- Any city that has established a transportation benefit district (TBD) may impose a non-voted vehicle license fee up to \$50 or a voted vehicle license fee up to \$100.
- Revenues must be used for specified transportation projects.
- RCW: 82.80.14

Applicable to City of Lakewood

The City may increase the vehicle license fee to \$40 since the \$20 VLF has been in place for at least 24 month (the \$20 VLF was effective for tabs due beginning April 1, 2015).

After the \$40 fee is in place for 24 months, the City may increase the fee up to \$50. The portion of the fee above \$40 is subject to potential referendum as provided in RCW 36.73.065(6), even if a city has not otherwise adopted powers of initiative and referendum.

Increasing the current VLF to \$40 could generate an additional \$835K annually in support of transportation projects on a pay-as-you go basis or could be used to finance \$11.6M in councilmanic (non-voted) bonds with 20-year bond life and annual debt service of \$835K.

The City Council previously authorized Councilmanic \$11.6M 20-year bond life and annual debt service of \$835K. The bonds will be issued in 2024 to provide funding for transportation capital improvement projects approved in the 2023/2024 original adopted budget.

Option 2: Transportation Benefit District – Sales Tax

Quick Summary

- Sales tax up to 0.3% – revenues are restricted and must be used for transportation.
- May be imposed by any city or town that has established a transportation benefit district.
- Maximum duration of 10 years unless used for repayment of debt; may be renewed.
- Up to 0.1% may generally be approved by legislative body; beyond that requires voter approval.
- RCW: 82.14.0455, 36.73.040(3)(a), 36.73.065(1)

Applicable to the City of Lakewood

The City Council may impose 0.1% of sales tax without voter approval as follows:

Scenario 1: For Operations & Maintenance or Pay-As-You-Go

Based on \$15M annual sales tax revenue, 0.1% of sales tax generates \$1.76M annually.

Maximum duration of 10 years, although may be renewed for subsequent 10-year periods.

Scenario 2: For Capital Bond Issue

Based on \$15M annual sales tax revenue, 0.1% of sales tax generates \$1.76M annually.

May exceed 10 years if used for repayment of debt service.

- \$24M Bonds / 20-Year Life / \$1.76M Annual Debt Service
- \$20M Bonds / 15-Year Life / \$1.76M Annual Debt Service
- \$15M Bonds / 10-Year Life / \$1.76M Annual Debt Service

Option 3: Property Tax – Affordable Housing Levy

Quick Summary

- Property tax – additional levy up to \$0.50 per \$1,000 assessed valuation.
- Revenues restricted to finance affordable housing for “low-income” and “very low-income” households.
- Requires simple majority voter approval.
- Subject to \$10 constitutional limit but not \$5.90 limit.
- RCW: 84.52.105

Applicable to the City of Lakewood

Scenarios:

- \$1.12M Additional Annual Revenue / Additional Levy \$0.10 / Total Levy \$0.81
- \$1.67M Additional Annual Revenue / Additional Levy \$0.15 / Total Levy \$0.86
- \$2.23M Additional Annual Revenue / Additional Levy \$0.20 / Total Levy \$0.91
- \$2.79M Additional Annual Revenue / Additional Levy \$0.25 / Total Levy \$0.96

Option 4: Property Tax – Cultural Access Program Levy

Quick Summary

- Property tax – additional levy with maximum rate based on retail sales.
- Revenues are restricted and may only be used for specified cultural purposes.
- Subject to \$5.90 limitation and \$10 constitutional limit.
- Requires simple majority voter approval.
- RCW: 84.52.821; Chapter 36.160

Applicable to the City of Lakewood

Scenarios (max based on \$14.2M sales tax revenue is \$1.69M):

- \$0.56M Additional Annual Revenue / Additional Levy \$0.05 / Total Levy \$0.76
- \$1.12M Additional Annual Revenue / Additional Levy \$0.10 / Total Levy \$0.81
- \$1.67M Additional Annual Revenue / Additional Levy \$0.15 / Total Levy \$0.86

Option 5: Property Tax - Levy Lid Lift (Max \$1.60) Requires Voter Approval – Simple Majority

Quick Summary

- Allows cities to exceed the 1% annual levy lid for any of their levies.
- Two basic options:
 - “Single-year” lid lifts allow you to exceed the 1% annual lid for one year only.
 - “Multi-year” lid lifts allow you to exceed the 1% annual lid for up to six years.
- Cannot use a levy lid lift if city is levying its statutory maximum rate.
- Revenues are either unrestricted or restricted depending upon the levy lid being increased.
- Requires simple majority voter approval.
- RCW: 84.55.050

Applicable to the City of Lakewood

The levy lid lift allows the City to exceed the 1% limit but restricts the total levy rate to \$1.60 and requires simple majority vote (50% +1). If the purpose is for the payment of debt service, the levy lid lift can only be temporary. However, additional detailed analysis is necessary to determine whether a single-year or multi-year levy lid lift is the best option.

Scenario 1: For Operations & Maintenance.

- \$9.9M Additional Annual Revenue / Additional Levy \$0.89 / Total Levy \$1.60
- \$5.0M Additional Annual Revenue / Additional Levy \$0.45 / Total Levy \$1.16
- \$4.0M Additional Annual Revenue / Additional Levy \$0.36 / Total Levy \$1.07
- \$2.0M Additional Annual Revenue / Additional Levy \$0.18 / Total Levy \$0.89

Scenario 2: For Capital Bond Issue (based on City's current 2024 levy rate of \$0.71).

9-Year Bond Life:

- \$73M Bonds / Annual Debt Service \$9.8M / Additional Levy \$0.89 / Total Levy \$1.60
- \$60M Bonds / Annual Debt Service \$8.0M / Additional Levy \$0.72 / Total Levy \$1.43
- \$30M Bonds / Annual Debt Service \$4.0M / Additional Levy \$0.36 / Total Levy \$1.07
- \$25M Bonds / Annual Debt Service \$3.36M / Additional Levy \$0.30 / Total Levy \$1.01
- \$20M Bonds / Annual Debt Service \$2.69M / Additional Levy \$0.24 / Total Levy \$0.95
- \$15M Bonds / Annual Debt Service \$2M / Additional Levy \$0.18 / Total Levy \$0.89

	Single-Year Lid Lifts	Multi-Year Lid Lifts
Authorization	RCW 84.55.050(1)	RCW 84.55.050(2)
Vote Requirement	Simple Majority (50% + 1)	Simple Majority (50% + 1)
Levy Rate Limit	Statutory maximum levy rate of \$1.60	Statutory maximum levy rate of \$1.60
Levy Increase	Increases the maximum levy by more than 1% for one year only. That amount becomes the base to calculate all subsequent 1% levy limitations for the duration of the levy.	Allows the jurisdiction to exceed the 1% limitation each year for up to 6 consecutive years.
Purpose	For any purpose. Purpose not required to be stated in ballot title.	For any limited purpose. Purpose must be stated in ballot title.
Supplanting Requirements	None.	None for jurisdictions outside of King County.
Temporary Lid Lift	<p>Levy lid bumps up more than 1% in the first year, then that amount is used to calculate all subsequent 1% levy limitations until the measure expires.</p> <p>Can be used for any purpose and last any number of years, except if used for debt service cannot exceed 9 year (except Thurston County 25 years SHB 1344).</p> <p>When lift expires, the levy lid reverts to what it would have been if the levy lid lift never existed and the jurisdiction had increased its levy by the maximum amount allowable each year in the meantime (RCW 84.55.050(5)).</p>	<p>Levy lid bumps up more than 1% each year (subject to limit factor) for up to 6 years, then the lid would increase up to 1% annually for the remaining years.</p> <p>If used for debt service, cannot exceed 9 years (except Thurston County 25 years SBB 1344).</p> <p>When lift expires, the levy lid reverts to what it would have been if the levy lid lift never existed and the jurisdiction had increased its levy by the maximum allowable amount each year in the meantime (RCW 84.55.050(5)).</p>
Permanent Lid Lift	<p>Levy lid bumps up more than 1% in the first year, and then that amount is used to calculate all future 1% levy limitations.</p> <p>Measure never expires and levy lid never reverts.</p> <p>Future annual increases may not exceed 1% without going to the voters for another lid lift.</p> <p>For any purpose except debt service.</p>	<p>Levy lid bumps up more than 1% each year (subject to limit factor) for up to 6 years, then the lid would increase up to 1% annually for the remaining years.</p> <p>Lid lift does not revert and the maximum levy is then used as the base to calculate all future 1% levy limitations.</p> <p>For any purpose except debt service.</p>
Election Dates	May occur at any election.	Must be at the primary or general election.
	<p>Must be submitted no more than 12 months before the levy is made (the date the jurisdiction's budget is certified).</p> <p>Taxes levied in November are first due on April 30 of the following year so in order to receive increased tax revenues next year, the election can be no later than November of the current year.</p> <p>Filing deadlines by which the county auditor must receive ballot measure resolution: Special election (February or April): 60 days before the special election Primary election (August): the Friday before the first day of regular candidate filing General election (November): the date of the primary election</p>	

Option 6: Property Tax Excess Levy (Greater than \$1.60) Requires Voter Approval – Super Majority

Quick Summary:

FOR OPERATIONS & MAINTENANCE:

- Property tax – additional levy with no specific levy rate cap.
- Revenues may be used for any lawful governmental purpose, but must be spent in accordance with the purpose(s) specified in the ballot measure.
- Requires super majority voter approval.
- RCW: 84.52.052, 84.52.054

FOR CAPITAL PURPOSES:

- Property tax – excess levy to repay unlimited tax general obligation (G.O.) bonds.
- Revenues are restricted to capital purposes.
- Requires super majority voter approval.
- RCW: 84.52.056

Applicable to the City of Lakewood

Based on the number of active registered voters and voter turnout in the November 2023 general election, the City must have 12,870 voters participate and 7,722 yes votes to pass, calculated as follows:

32,175 voters participated in the last general election
x 40%
12,870 voters must participate (minimum turnout) to pass
x 60%
7,722 yes votes required to pass

No forecast provided since the City's current property tax levy is \$.71 per \$1,000 AV and excess levies are used when the levy exceeds \$1.60.

Option 7: Retail Sales & Use Tax – Cultural Access Program (CAP) Sales Tax

Quick Summary

- Sales tax up to 0.1% – revenues are restricted and must be used to benefit or expand access to nonprofit cultural organizations.
- Maximum duration of 7 years; may be renewed for additional 7-year periods.
- May be imposed by any city or town.
- May be approved by voters or legislative body.
- RCW: 82.14.525; chapter 36.160

Applicable to the City of Lakewood

- Based on \$15M annual sales tax revenue, 0.1% of sales tax generates \$1.76M annually.
- Maximum duration of 7 years and may be renewed for additional 7-year periods.

Option 8: Retail Sales & Use Tax – Housing and Related Services Sales Tax

Quick Summary

- Sales tax up to 0.1% – revenues are restricted and must be used for affordable housing, behavioral health, and related services.
- May be imposed by any city or town as long as county has not imposed it first.
- May be approved by voters (not required) or legislative body.
- RCW: 82.14.530

Applicable to the City of Lakewood

- Based on \$15M annual sales tax revenue, 0.1% of sales tax generates \$1.76M annually.

Option 9: Business & Occupation (B&O) Tax

Quick Summary

- Cities may impose a B&O tax for revenue purposes upon those conducting business within their jurisdiction, in addition to any state business and occupation tax.
- Revenues are unrestricted and may be used for any lawful governmental purpose.
- Rates must be the same within a single business class (manufacturing, retail, etc.) but may vary between classes.
- Imposition of tax generally does not require voter approval, but may be subject to referendum.
- RCW:35.21.710 and other statutes.

Applicable to the City of Lakewood

- B&O taxes are imposed by the legislative body and do not require voter approval unless the rates exceed 0.2% of gross receipts or gross income. Since it would be the City's first time imposing the tax, the City must provide for a referendum using the procedures in RCW 35.21.706, regardless of whether or not the city has otherwise adopted powers of initiative and referendum.
- Need additional personnel resources and expertise to administer the tax, potentially 1.00 FTE in Finance to perform routine audits to ensure compliance with the regulations and proper collection of B&O tax income.
- Disclaimer: The potential revenues estimates provided below are just guesses. There are many variables that go into the determination and calculation of the tax that are not available and/or unknown to the City.
- **Scenario 1: Applied to All Activity:**
The potential annual revenue generated by the B&O tax based \$15M sales tax revenue applied to gross receipts over \$20,000 per year is \$3.1M at 0.2% and \$1.6M at 0.1%. The exemption is based on the model B&O tax ordinance and is the standard threshold. Cities may establish higher thresholds.
- **Scenario 2: Square Footage Tax**
Levy a per square footage tax based on square foot of taxable floor area for each office, warehouse/distribution and/or light manufacturing and research that is actively used for such purposes with the City. This is based on square footage totals for warehouse/distribution and/or light manufacturing, including office. The estimates assume that the tax due based on square footage calculation is greater than the tax that would have been due if it were calculated based on gross receipts as in scenario 1, and that the taxes due is also within the maximum rate of 0.2% of gross income.

The following estimate are based on 2018 square footage estimate of 4.2 million square footage since current square footage information was not available at the time of this report:

\$0.10 per square = \$420K Annual Revenue

\$0.05 per square footage = \$210K Annual Revenue

Option 10: Cannabis (Marijuana) Excise Tax

Quick Summary

- A portion of the state's cannabis excise tax is distributed to cities and counties depending on their cannabis policies.
- Two separate components:
 - Per capita share distributed to all cities and counties that do not prohibit cannabis businesses.
 - Retail share distributed to cities and counties where cannabis retailers are located, in proportion to statewide cannabis revenues.
- No clear guidance on use of revenues, but stated intent of I-502 is that cannabis legalization will “[allow] law enforcement resources to be focused on violent and property crimes [and generate] new state and local tax revenue for education, health care, research, and substance abuse prevention.”
- RCW: 69.50.540(2)(g)

Applicable to City of Lakewood

- The City currently does not receive cannabis (marijuana) excise tax revenue because the City prohibits cannabis entirely and has no retailers located within the jurisdiction.
- Due to various factors that can impact the allocation of the shares of the cannabis excise tax (changes in cities and counties that prohibit cannabis businesses, number and location of retailers, etc. MRSC (Municipal Research Services Center) cannot forecast what individual jurisdictions can expect to receive and only provides recommendations for factoring percentage increases into the calculations using the jurisdictions historical data and accounting for any changes in cannabis retail sales with the jurisdictions boundaries.

TRANSPORTATION BENEFIT DISTRICT VEHICLE LICENSE FEES

Quick Summary

- Any city that has established a transportation benefit district (TBD) may impose a non-voted vehicle license fee up to \$50 or a voted vehicle license fee up to \$100.
- Revenues must be used for specified transportation projects.

RCW: [82.80.140](#)

Any city or town may form a transportation benefit district (TBD) under [chapter 36.73 RCW](#) to raise revenues for transportation purposes. TBDs may generate revenue through a variety of means, but the two most popular funding mechanisms are a voted sales tax up to 10 years and 0.2% (see [Transportation Benefit District Sales Tax](#)) and a vehicle license fee (“car tab fee”) up to \$100 as described below.

Any TBD (or city, if the city has “assumed” the TBD under [chapter 36.74 RCW](#)) may impose a vehicle license fee up to \$50 without voter approval, or up to \$100 with voter approval ([RCW 82.80.140](#), [RCW 36.73.040\(3\)\(b\)](#)), in addition to any vehicle license fees charged by the state. Initiative 976, approved by voters in 2019, would have eliminated this authority, but the state Supreme Court struck down the initiative as unconstitutional the following year.

Certain vehicles are exempt under [RCW 82.80.140\(6\)](#), including campers, farm vehicles, mopeds, off-road and non-highway vehicles, snowmobiles, and private use single-axle trailers.

The TBD vehicle license fee may be imposed in addition to the TBD sales tax if desired, and several jurisdictions have imposed both concurrently. It is worth noting that these two revenue options are imposed upon different sources – TBD vehicle license fees are paid solely by city residents who own vehicles, while TBD sales taxes are paid by anyone who makes retail purchases within the city. The amount of revenue a city can generate with each option will also vary depending on the rates imposed, the local economy, and the number of registered vehicles.

Non-Voted Vehicle License Fees Up to \$50

The district may only impose a non-voted vehicle license fee up to \$20 initially. After a \$20 fee has been in effect for at least 24 months, the district may increase the fee up to \$40. After a \$40 fee has been in effect for at least 24 months, the district may increase the fee up to the maximum \$50. However, the portion of the fee above \$40 is subject to potential referendum as provided in [RCW 36.73.065\(6\)](#), even if your city has not otherwise adopted powers of initiative and referendum.

If a district imposes or increases its non-voted vehicle license fee that, when combined with fees previously imposed by another district within its boundaries, exceeds \$50, the district must provide a credit so that the combined vehicle fee does not exceed \$50.

Many cities have established non-voted TBD vehicle license fees.

Voted Vehicle License Fees Over \$50

Any vehicle license fee higher than the amounts listed previously, up to a maximum of \$100, must be approved by a simple majority of voters. The measure may be placed on the ballot at any special, primary,⁶³ or general election.

According to MRSC's [Local Ballot Measure Database](#), Seattle is the only jurisdiction that has successfully passed a voted vehicle license fee, and even then its first attempt was unsuccessful. Other jurisdictions that have unsuccessfully attempted voted vehicle license fees in the past include King County and the cities of Bremerton, Burien, and Edmonds.⁶⁴

Use of Revenues

The revenues may be used for eligible “transportation improvements” listed in a local, regional, or state transportation plan in accordance with [chapter 36.73 RCW](#). Improvements can range from roads and transit service to sidewalks and transportation demand management. Construction, maintenance, and operation costs are eligible.

However, [RCW 82.80.140](#) states that the revenue may not be used for passenger-only ferry improvements unless the vehicle license fee is approved by voters.

63 [RCW 36.73.065](#)(1) states that the tax must be submitted at “a general or special election,” which at first glance might seem to rule out the August primary election. However, [RCW 29A.04.321](#)(2), which establishes the election schedule for local governments, authorizes the county to call up to four “special elections” each year, including the primary election. So for these purposes, “special election” includes the primary election.

64 Bremerton, Burien, and Edmonds all attempted voted vehicle license fees in 2008-2009 under prior legislation, when non-voted fees were capped at \$20. The legislation has since been amended to allow non-voted vehicle license fees up to \$50.

TRANSPORTATION BENEFIT DISTRICT SALES TAX

Quick Summary

- Sales tax up to 0.3% – revenues are restricted and must be used for transportation.
- May be imposed by any city or town that has established a transportation benefit district.
- Maximum duration of 10 years unless used for repayment of debt; may be renewed.
- Up to 0.1% may generally be approved by legislative body; beyond that requires voter approval.

RCW: [82.14.0455](#), [36.73.040\(3\)\(a\)](#), [36.73.065\(1\)](#)

Any city that has formed a transportation benefit district (TBD) may impose a sales tax up to 0.3% to fund TBD projects ([RCW 82.14.0455](#), [RCW 36.73.040\(3\)\(a\)](#), and [RCW 36.73.065\(1\)](#)). This sales tax generally requires voter approval. However, for any TBD that encompasses all of the territory within the boundaries of the jurisdiction(s) that established it, the governing body may impose 0.1% of the sales tax without voter approval.

A TBD sales tax may only be imposed for a maximum of 10 years, although it may be renewed for subsequent 10-year periods. However, a TBD sales tax may exceed 10 years if it is used for the repayment of debt.

Use of Revenues

The revenues may be used for eligible “transportation improvements” listed in a local, regional, or state transportation plan in accordance with [chapter 36.73 RCW](#). Improvements can range from roads and transit service to sidewalks and transportation demand management. Construction, maintenance, and operation costs are eligible.

Ballot Measure Requirements

The voted portion of this sales tax must be approved by a simple majority of voters and may be placed on the ballot at any special, primary,³⁶ or general election ([RCW 36.73.065](#)). The proposition must include a specific description of the transportation improvement(s) proposed by the district and the proposed tax to be imposed. If the sales tax will be used for the repayment of debt in excess of 10 years, the ballot measure should state so and provide the length of the tax obligation.

According to MRSC’s [Local Ballot Measure Database](#), cities have submitted dozens of these measures in recent years, and voters have approved the vast majority of them.

Revenue Sharing

There are no revenue-sharing provisions. The TBD (or city, if the city has “assumed” the TBD under [chapter 36.74 RCW](#)) retains 100% of the revenues, minus a 1% administrative fee for the Department of Revenue.

³⁶ [RCW 36.73.065\(1\)](#) states that the tax must be submitted at “a general or special election,” which at first glance might seem to rule out the August primary election. However, [RCW 29A.04.321\(2\)](#), which establishes the election schedule for local governments, authorizes the county to call up to four “special elections” each year, including the primary election. So for these purposes, “special election” includes the primary election.

TIMING OF SALES TAX RECEIPTS

Most retailers remit their sales taxes to the Department of Revenue (DOR) on a monthly basis, with remittance due by the 25th of the following month.³⁷ The DOR distributes those collections, plus interest, to local governments on the last business day of the following month after subtracting a small administrative fee.³⁸

This means that for most purchases, there is somewhere between a 60-day to 90-day time lag between collection (the actual retail sale) and the city's receipt of the sales tax revenue from that sale. For instance, if a sale is made in January – regardless of whether the sale took place on January 1 or January 31 – the sales tax is typically remitted to DOR by February 25, and DOR would then distribute the money (minus the administrative fee) to the city around March 31.

Local sales tax revenues are in DOR's possession for approximately one month prior to distribution and accrue interest during that time. Interest earned on the funds collected is paid to the city under the provisions of [RCW 82.14.050](#).

TIMING OF SALES TAX RATE CHANGES

Increases in sales tax rates require some timing considerations. [RCW 82.14.055](#) provides that a local sales tax change may take effect no sooner than 75 calendar days after DOR receives notice of the change, and sales tax rate changes may only take effect on January 1, April 1, or July 1. (Note that sales tax rates no longer change on October 1.

Summary of Sales Tax Rate Change Deadlines

Sales tax takes effect	DOR must be notified no later than:	(For voted measures) Voters must approve no later than:
January 1	October 18	August primary election
April 1	January 16 (January 17 during leap years)	November general election
July 1	April 17	February special election

However, if a sales tax is a credit against the 6.5% state sales tax (such as the “basic” lodging tax discussed later in the *Revenue Guide*), it may take effect no sooner than 30 days after DOR receives notice, and only on the first day of a month.

Notifying DOR is a key step to ensure your city receives its sales tax revenues on time. Cities should submit copies of the sales tax ordinance (or ballot measure resolution) to Jason Hartwell, manager of the Local Sales Tax team, at jasonh@dor.wa.gov. For non-voted sales taxes, the sales tax ordinance should be submitted to DOR as soon as city council adopts it. For voted sales taxes, the ballot measure resolution should be submitted to DOR as soon as possible following certification of the election results.

For additional guidance, see [Key Considerations for Voted Revenue Sources](#).

³⁷ [RCW 82.32.045](#) and [WAC 458-20-22801](#). The Department of Revenue can waive tax remittance for persons with gross sales less than \$28,000 per year or make the administrative decision to put smaller taxpayers on an annual or quarterly payment schedule.

³⁸ [RCW 82.14.050](#) - [.060](#)

AFFORDABLE HOUSING LEVY

Quick Summary

- Property tax – additional levy up to \$0.50 per \$1,000 assessed valuation.
- Revenues restricted to finance affordable housing for “low-income” and “very low-income” households.
- Requires simple majority voter approval.
- Subject to \$10 constitutional limit but not \$5.90 limit.

RCW: [84.52.105](#)

Any city or town may impose a property tax levy up to \$0.50 per \$1,000 of assessed valuation to finance affordable housing for “very low-income” households and affordable homeownership for “low-income” households ([RCW 84.52.105](#)). The levy may be imposed each year up to 10 consecutive years and requires voter approval.

Counties also have similar authority under the same statute, but the combined city/county levy rate may not exceed \$0.50 per \$1,000 AV.

Use of Revenues

Originally, the revenues could only be used to finance affordable housing for very low-income households. The statute defines “very low-income household” as:

[A] single person, family, or unrelated persons living together whose income is at or below fifty percent of the median income, as determined by the United States department of housing and urban development, with adjustments for household size, for the county where the taxing district is located.

Effective October 1, 2020 the state legislature also authorized the revenues to be used for affordable homeownership, owner-occupied home repair, and foreclosure prevention programs for “low-income households.” The definition of “low-income household” is identical except that households are eligible if their income is at or below 80% of the county median income.

Before imposing the levy, the city must declare the existence of an emergency with respect to the availability of affordable housing for low-income or very low-income households within its jurisdiction and adopt an affordable housing finance plan for the expenditure of the levy funds to be raised. The adopted plan must be consistent with either the locally adopted or state-adopted comprehensive housing affordability strategy, required under the National Affordable Housing Act ([42 U.S.C. Sec. 12701](#)).

Ballot Measure Requirements

An affordable housing levy must be approved by a simple majority vote, and there are no validation/minimum voter turnout requirements. The statute does not specifically address when this levy may be presented to the voters, which leads us to conclude that the ballot measure can be presented at any special, primary, or general election.

According to MRSC’s [Local Ballot Measure Database](#), Bellingham and Vancouver are the only two cities that have presented this levy to the voters in recent years, and both were successful (although other cities have used levy lid lifts, sales taxes, or other revenue sources for affordable housing purposes).

1% Annual Levy Lid Limit

The affordable housing levy is subject to the 1% annual “levy lid” (see [The 1% Annual Levy Lid Limit \(“101% Limit”\)](#)). If your city’s assessed value is increasing more than 1% per year, excluding new construction and “add-ons,” your levy rate will begin to decrease as a result. However, since affordable housing levies are temporary and will expire after no more than 10 years, the 1% levy lid is probably not a big concern. Any adjustments to produce more revenue can be made in the reauthorization ballot measure.

Prorationing

The affordable housing levy is not subject to the \$5.90 local limit, but it is subject to the \$10 constitutional limit and may be subject to prorationing if the \$10 limit is exceeded (see [Maximum Aggregate Levy Rates](#)). However, this levy is fairly high on the prorationing “ladder” and there are a number of other local government levies that would be reduced or eliminated prior to the affordable housing levy.

In the event that both a county, and a city or town within the county, pass affordable housing levies, the combined rates of these levies may not exceed \$0.50 per \$1,000 of assessed valuation in any area within the county. If the combined rates exceed \$0.50, the levy of the last jurisdiction to receive voter approval must be reduced or eliminated so that the combined rate does not exceed \$0.50.

CULTURAL ACCESS PROGRAM (CAP) LEVY

Quick Summary

- Property tax – additional levy with maximum rate based on retail sales.
- Revenues are restricted and may only be used for specified cultural purposes.
- Subject to \$5.90 limitation and \$10 constitutional limit.
- Requires voter approval.

RCW: [84.52.821](#); [chapter 36.160](#)

Any city may impose an additional property tax levy for up to seven consecutive years to benefit or expand access to nonprofit cultural organizations ([RCW 84.52.821](#); [chapter 36.160 RCW](#)). The measure requires voter approval.

Every county except King County¹⁷ has similar authority under the same statute. While the statutory language is not entirely clear, it is our interpretation that a city and a county may *not* impose this levy concurrently. In other words, if the county has enacted this levy and created a cultural access program, no city within that county may impose this levy as long as the county's levy is in place. But if the county has not imposed such a levy, or if the county's levy expires and is not renewed, the city may submit this measure to voters.

While most of the provisions within [chapter 36.160 RCW](#) refer specifically to counties, not cities, [RCW 36.160.030](#) states that if a city creates a cultural access program, “all references in this chapter to a county must include a city that has exercised its authority under this subsection, unless the context clearly requires otherwise.”

Use of Revenues

The revenues must be used in accordance with [RCW 36.160.110](#), which is very detailed. Originally King County had separate funding criteria than the rest of the state, but effective June 11, 2020 all cities and counties statewide are subject to the same criteria. The funds may be used for a number of purposes related to cultural access programs, including start-up funding, administrative and program costs, capital expenditures or acquisitions, technology, and public school programs to increase cultural program access for students who live in the city.

A “cultural organization,” as defined in [RCW 36.160.020](#), must be a 501(c)(3) nonprofit corporation with its principal location(s) in Washington State and conducting a majority of its activities within the state. The primary purpose of the organization must be the advancement and preservation of science or technology, the visual or performing arts, zoology (national accreditation required), botany, anthropology, heritage, or natural history.

State-related cultural organizations are eligible, but the funding may not be used for local or state government agencies, radio/TV broadcasters, cable communications systems, internet-based communications services, newspapers, magazines, or fundraising organizations that redistribute money to multiple cultural organizations.

The city may not use the funding to replace or supplant existing funding ([RCW 36.160.050](#)). The city must affirm that any funding it usually and customarily provides to cultural organizations will not be replaced or materially

¹⁷ King County may only impose a cultural access program sales tax and may not impose a cultural access program levy. See [RCW 36.160.080\(1\)\(b\)](#).

diminished. If the organization receiving funds is a state-related cultural organization, the funds received may not replace or materially diminish state funding.

Ballot Measure Requirements

The city must adopt an ordinance to impose the levy and the ballot proposition must set the total levy amount and estimated levy rate to be collected in the first year of the levy. The levy amount for the first year may not exceed an amount equal to:

The total taxable retail sales and taxable uses in the county or the city levying the property tax for the most recent calendar year as reported by the department multiplied by one-tenth of one percent. Any county or city levying the property tax in this section must calculate the total dollar amount to be collected using the most recent calendar year publicly available data of taxable retail sales published on the department's web site. ([RCW 84.52.821\(1\)](#))

The property tax may be submitted at any special, primary,¹⁸ or general election and must be approved by a simple majority of voters. There are no validation/minimum voter turnout requirements. According to MRSC's [Local Ballot Measure Database](#), as of 2022 no cities, towns, or counties have attempted to use this property tax option.

1% Annual Levy Limit

The cultural access program levy is subject to the 1% annual "levy lid" (see [The 1% Annual Levy Lid Limit \("101% Limit"\)](#)). If your city's assessed value is increasing more than 1% per year, excluding new construction and "add-ons," your levy rate will begin to decrease as a result. However, since cultural access program levies are temporary and must be re-submitted to voters after no more than seven years anyways, the 1% levy lid is probably not a big concern. Any adjustments to produce more revenue can be made in the reauthorization ballot measure.

Prorationing

The cultural access program levy is subject to both the \$5.90 local limit and \$10 constitutional limit and may be subject to prorationing if either limit is exceeded (see [Maximum Aggregate Levy Rates](#)). In particular, if the \$5.90 limitation is exceeded, the cultural access levy will be the very first levy to be reduced or eliminated (unless the county has a road levy shift in place, in which case the road levy shift must be reduced or eliminated first).

Sales Tax Alternative

Any city, town, or county may also impose a retail sales tax under [RCW 82.14.525](#) for cultural access programs (see [Cultural Access Program \(CAP\) Sales Tax](#)). From a revenue standpoint, the property tax and sales tax options are roughly equivalent: the amount of revenue generated by the property tax may not exceed 0.1% of the retail sales in the city for the most recent calendar year and both are capped at seven-year increments. However, the property tax option requires voter approval, while voter approval is optional for the sales tax. In addition, the property tax levy could potentially be reduced or eliminated through prorationing if the \$5.90 or \$10 property tax caps are exceeded.

Counties (and, by extension, cities) may not implement the property tax and the sales tax options concurrently ([RCW 36.160.080](#)).

¹⁸ [RCW 84.52.821](#) states that the tax must be submitted at "a special or general election," which at first glance might seem to rule out the August primary election. However, [RCW 29A.04.321\(2\)](#), which establishes the election schedule for local governments, authorizes the county to call up to four "special elections" each year, including the primary election. So for these purposes, "special election" includes the primary election.

LEVY LID LIFTS

Quick Summary

- Allows cities to exceed the 1% annual levy lid for any of their levies.
- Two basic options:
 - “Single-year” lid lifts allow you to exceed the 1% annual lid for one year only.
 - “Multi-year” lid lifts allow you to exceed the 1% annual lid for up to six years.
- Cannot use a levy lid lift if city is levying its statutory maximum rate.
- Revenues are either unrestricted or restricted depending upon the levy lid being increased.
- Requires voter approval.

RCW: [84.55.050](#)

If your city is levying less than its statutory maximum levy rate per \$1,000 AV, you can exceed the 101% levy lid limit through a voter-approved “levy lid lift.” (See [RCW 84.55.050](#) and [WAC 458-19-045](#), which provides a better understanding of the process than the statute.)

A levy lid lift is not a separate property tax, but rather a way of increasing an existing property tax, such as your general fund levy or EMS levy, above the 1% increase limit. Any city levying a tax rate below its statutory maximum rate may ask the voters to “lift” the levy lid by increasing the tax rate to some amount less than or equal to its statutory maximum rate. If your city is already levying its maximum rate, you cannot use a levy lid lift.

Your city would need to do a separate levy lid lift for each of its respective levies. For instance, you could submit one ballot measure for your general fund levy, but you would have to submit a separate ballot measure for your EMS levy.

Beginning in 2018, cities can exempt senior citizens, disabled veterans, and other people with disabilities (as defined in [RCW 84.36.381](#)) from the tax increase resulting from a levy lid lift if desired. This exemption is optional, and if your jurisdiction is planning a levy lid lift and you want to exempt these individuals, you must state the exemption in the ballot measure placed before the voters. If you choose this option, this will result in two separate assessed valuations for your levy – one that applies to the levy amount below the lid lift, and a somewhat smaller assessed valuation that applies to the levy lid lift portion only.

Levy lid lifts can be quite confusing. Cities have two main options: “single-year” and “multi-year” lid lifts. However, these names can be confusing too, since “single-year” lid lifts typically last for multiple years and can be made permanent.

A good way to think of the difference between “single-year” and “multi-year” lid lifts is: How many years can your total levy increase by more than 1 percent? With a single-year lid lift, you can exceed the 1% annual limit for one year only, and then future increases are limited to 1% (or inflation) for the remainder of the levy. With a multi-year lid lift, you can exceed the 1% annual limit for up to 6 consecutive years.

Which Option is Better?

The answer, of course, is “it depends.” There are a number of key differences between single-year and multi-year lid lifts. A brief summary is below, with more details on the following pages.

Comparison of Levy Lid Lift Options

	“Single-Year” Option	“Multi-Year” Option
Number of years you can exceed the 1% annual levy limit	1	Up to 6
Temporary option	After Year 1, levy amount increases up to 1% annually for specified number of years. After measure expires, levy reverts as if lid lift never occurred.	Lid lift lasts up to 6 years, with annual limit factor specified by city. After measure expires, levy reverts as if lid lift never occurred.
Permanent option	Year 1 levy is used to calculate all future 1% levy increases	Levy amount in final year is used to calculate all future 1% levy increases
May be used for	Any lawful governmental purpose	Any limited purpose stated in the ballot measure
Supplanting restrictions?	None	Cities within King County may not supplant funds
Election date	Any special, primary, or general election	Primary or general election only
Voter approval required	Simple majority	Simple majority

Setting a specific time period (a temporary lid lift) may make the ballot measure more attractive to the voters. But, making it permanent means you can use the funds for ongoing operating expenditures without having to be concerned that you will have to go back to the voters for another lid lift.

When selecting the right levy lid lift option for your city, here are a few key factors to consider:

- How much money you need to raise;
- What you need the revenue for, and for how long (for instance, continued operating costs versus a capital project that will only last a few years);
- How quickly your costs, and property values, are increasing;
- Your desired election date (special, primary, or general); and
- How you think voters will respond to the different alternatives (for instance, a permanent versus temporary tax).

Using Levy Lid Lifts to Repay Debt

Both single-year and multi-year levy lid lifts can be used to repay debt. However, if the levy lid lift is used to repay debt, it may not exceed nine years.



Practice Tip: Many cities consider whether they can use a levy lid lift to circumvent the supermajority voter approval and minimum turnout requirements of a voted general obligation (G.O.) bond. However, if you can get the required 60% approval from voters, a voted G.O. bond repaid by an excess levy (see [G.O. Bond Excess Levies \(Capital Purposes\)](#)), provides several advantages over a levy lid lift:

- Because the excess levy is automatically sized to be sufficient to pay the principal and interest on the bonds due in each year, it is a more stable revenue stream. The amount of revenue generated by a levy lid lift, by comparison, is subject to fluctuation based on the interplay of assessed valuation and levy rate limits or the 1% levy lid (see [The 1% Annual Levy Lid Limit \("101% Limit"\)](#)).
- Because an excess levy is a dedicated revenue stream that cannot be used for other purposes, it will likely be seen as more secure by the bond market and may result in a better rating, and thus lower interest rates for your city to pay.
- The excess levy will be collected as long as necessary to repay the bonds, which is often 20 years or more. If you plan to use a levy lid lift to repay bonds, the levy lid lift cannot last for more than nine years.

Single-Year Levy Lid Lifts

Quick Summary

- Allows cities to exceed the 1% annual levy lid for any of their levies for one year only.
 - If lid lift is temporary, all subsequent levies are limited to a 1% annual increase until the measure expires, at which point the maximum allowable levy reverts to what it would have been without the lid lift.
 - If lid lift is permanent, all subsequent levies are limited to a 1% annual increase and the levy increase never expires or reverts.
- Cannot use a levy lid lift if city is levying its statutory maximum rate.
- Revenues are unrestricted and may be used for any lawful governmental purpose, but must be spent in accordance with the purpose(s) specified in the ballot measure (if any).
- Requires voter approval.

RCW: [84.55.050\(1\)](#)

The single-year levy lid lift is the original version, created in 2001 by Initiative 747 (which lowered the annual levy limit from 6% to 1%). Some people refer to it with a variety of other names, such as “one-bump,” “one-year,” “basic,” “original flavor,” or “plain vanilla.”

The single-year lid lift allows your city to increase its maximum levy by more than 1% for one year only. The resulting amount is then used as a base to calculate all subsequent 1% levy limitations for the duration of the levy.

Single-year levy lid lifts can be temporary or permanent. With a temporary single-year lid lift, the city sets an expiration date for the levy. The temporary lid lift can last for any number of years, but if used to repay debt service it may not exceed nine years.²⁵ The levy lid bumps up more than 1% in the first year, and then that amount is used to calculate all subsequent 1% levy limitations until the measure expires. When the lid lift expires, the levy lid reverts to what it *would have been* if the levy lid lift never existed and the city had increased its levy by the maximum allowable amount each year in the meantime.

With a permanent single-year levy lid lift, the levy lid bumps up more than 1% in the first year, and then that amount is used to calculate all future 1% levy limitations. The measure never expires and the levy lid never reverts. However, future annual increases may not exceed 1% without going to the voters for another lid lift.

See the examples on the next page.

²⁵ Except Thurston County, which may use a levy lid lift up to 25 years for debt service. This exception only applies to the county itself and not to any cities within Thurston County.

Use of Revenues

Single-year lid lifts may be used for any of the city's levies, including the general fund levy, and there are no restrictions on supplanting funds. For instance, you could say a general fund levy lid lift would be for public health programs or for additional money for general government purposes, or you could say nothing at all. In the latter case, by default, it would be for general government purposes. Stating a particular purpose, however, may improve your chances of getting the voters to approve it. If you do state a purpose, the revenues must be spent in accordance with that purpose.

If the single-year levy lid lift is used for debt service, it may not exceed 9 years. However, note that the amount of revenue generated by a levy lid lift is not guaranteed to provide the precise amount of revenue needed to repay the debt, since the revenues generated by the levy lid lift depend upon assessed valuation, levy rate limitations, and the 1% annual levy lid.

Ballot Measure Requirements

Single-year lid lifts may be submitted at any special, primary, or general election and require a simple majority approval. There are no validation (minimum voter turnout) requirements.

A single-year lid lift ballot measure must:

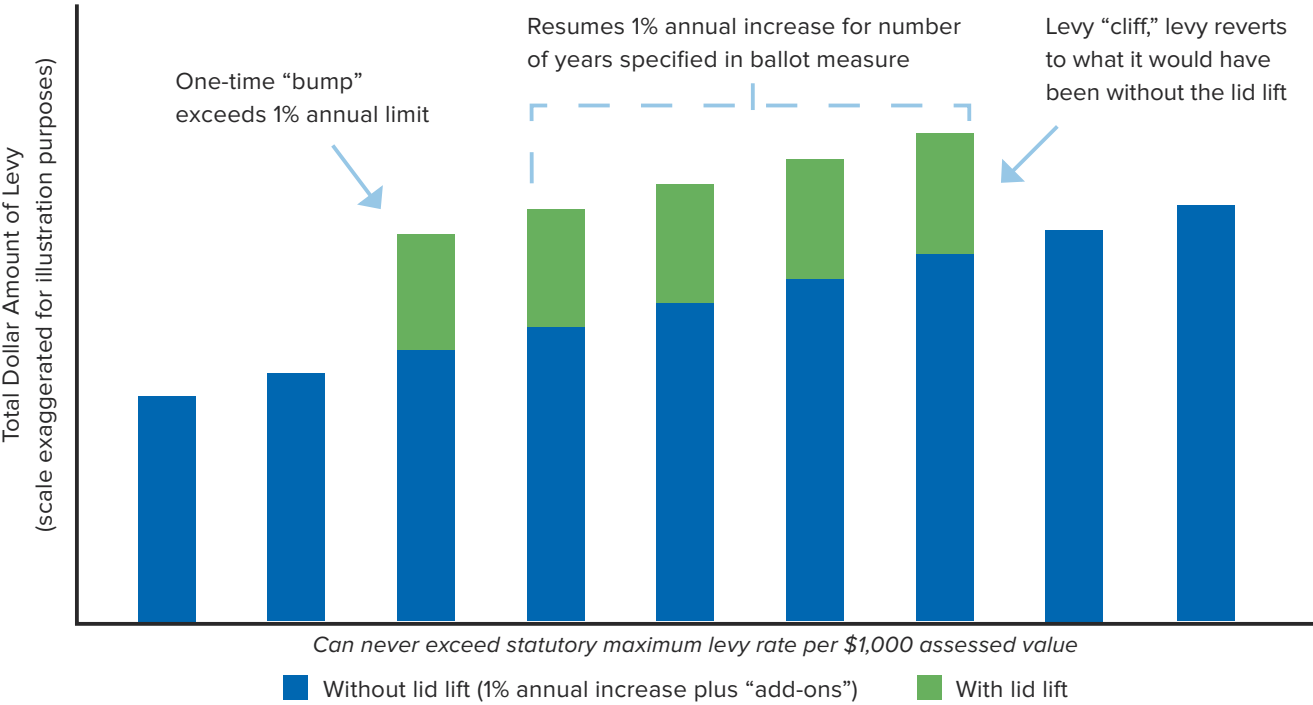
- State the *maximum tax rate* to be imposed in the first year (for instance, \$1.50 per \$1,000 AV).
- If temporary, state the total duration of the levy (number of years).
- If permanent, state that it is permanent or that the dollar amount of the levy will be used for the purpose of computing the limitations for subsequent levies.
- State the exemption for senior citizens and persons with disabilities under [RCW 84.36.381](#), if the city wishes to exempt these individuals

The ballot measure also must comply with [RCW 29A.36.071](#) regarding ballot title composition and length.

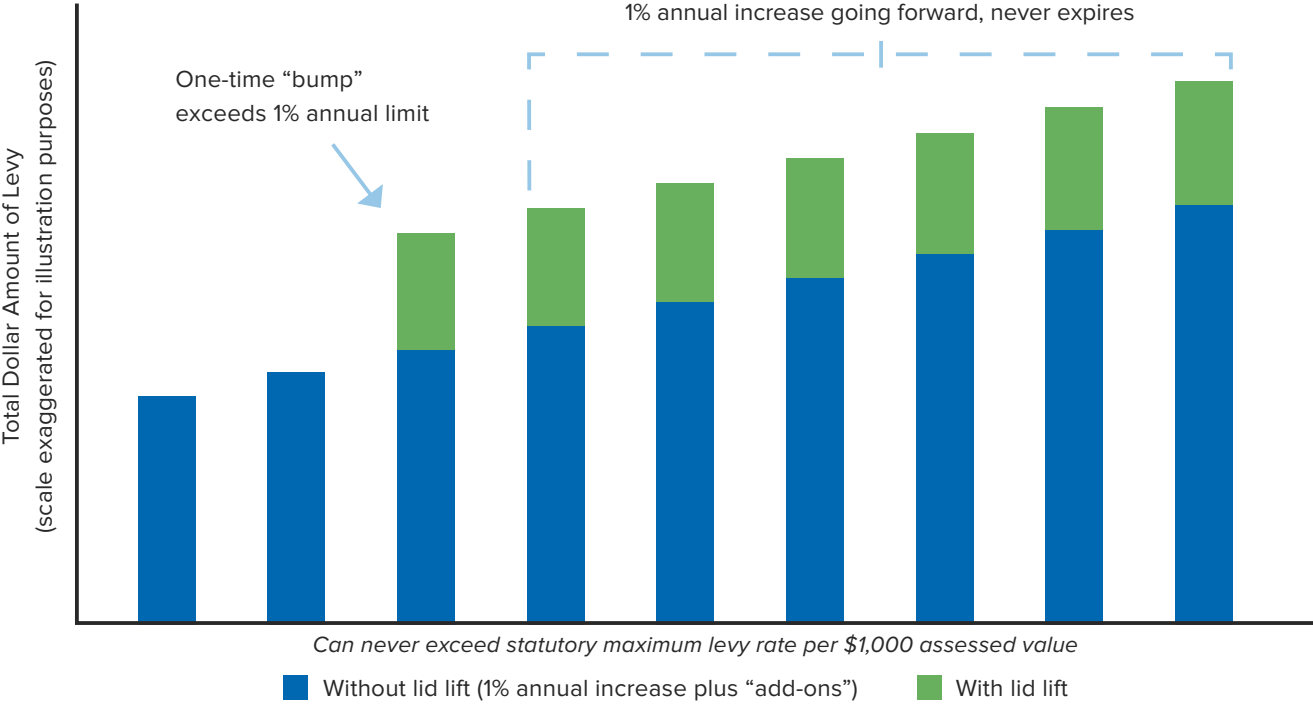
The ballot measure does not have to state the purpose (although doing so is a good idea), the *increase* in the levy rate (for instance, an increase of \$0.20 per \$1,000 AV), or the maximum total levy (for instance, a total levy amount of \$300,000), although some jurisdictions have chosen to include this information. For examples of levy lid lift resolutions and supporting materials, see our [Levy Lid Lifts webpage](#).

According to MRSC's [Local Ballot Measure Database](#), most levy lid lifts submitted by cities in recent years have been single-year levy lid lifts, and about 75% of them have been successful. However, the results may vary significantly between jurisdictions depending upon what the revenue will be used for, local political factors, economic conditions, and other dynamics.

SINGLE-YEAR TEMPORARY LEVY LID LIFT



SINGLE-YEAR PERMANENT LEVY LID LIFT



Multi-Year Levy Lid Lifts

Quick Summary

- Allows cities to exceed the 1% annual levy lid for any of their levies for up to 6 years.
 - If lid lift is temporary, all subsequent levies are limited to a 1% annual increase until the measure expires, at which point the maximum allowable levy reverts to what it would have been without the lid lift.
 - If lid lift is permanent, all subsequent levies are limited to a 1% annual increase and the levy increase never expires or reverts.
- Cannot use a levy lid lift if city is levying its statutory maximum rate.
- Revenues are must be used for any limited purpose.
- Requires voter approval.

RCW: [84.55.050\(2\)](#)

The state legislature added the “multi-year” levy lid lift option in 2003. Unlike the single-year (“one-bump”) levy lid lift, which bumps up once and is then used to calculate the 1% limitation for the remainder of the levy, a multi-year levy lid lift authorizes a jurisdiction to bump up or exceed the 1% limitation *each year* for up to six consecutive years.

Multi-year lid lifts may be temporary or permanent. With a temporary multi-year lid lift, the levy lid bumps up more than 1% each year (up to the limit factor specified in the ballot measure) for up to six years. When the lid lift expires, the levy lid reverts to what it *would have been* if the levy lid lift never existed and the city had increased its levy by the maximum allowable amount each year in the meantime ([RCW 84.55.050\(5\)](#)).

With a permanent multi-year lid lift, the levy lid bumps up more than 1% each year (up to the limit factor specified in the ballot measure) for up to six years. However, the lid lift does not revert and the maximum levy in the final year of the lid lift is then used as the base to calculate all future 1% levy limitations.

See the examples on the next page. Occasionally, a jurisdiction may adopt a “hybrid” approach, in which the levy amount increases more than 1% for up to six years, followed by several years of 1% increases, and then the levy lid lift expires and reverts to what it would have been without the lid lift.

Use of Revenues

A multi-year levy lid lift may be used for any *limited* purpose, and the ballot must state the limited purposes for which the increased levy will be used. Both requirements are more restrictive than a single-year lid lift, which can be used for any lawful governmental purpose with no requirement to state the purpose. The statute does not define how limited a “limited purpose” must be, but some attempt should be made to identify a purpose that is narrower than “any general fund purpose” or “general governmental purposes.”

Multi-year lid lifts may also be used for debt service for up to nine years, in which case they may fall somewhere in between “temporary” and “permanent.” If a multi-year lid lift is used to pay debt service, the increased levy may not last for more than 9 years total. The multi-year lid lift would exceed the 1% limit for up to 6 years, and then the lid would increase up to 1% annually for the remaining years. After no more than nine years, the levy would expire and the levy lid would revert to what it would have been without the lid lift.

However, note that the amount of revenue generated by a levy lid lift is not guaranteed to provide the precise amount of revenue needed to repay the debt, since the revenues generated by the levy lid lift depend upon assessed valuation, levy rate limitations, and the 1% annual levy lid.

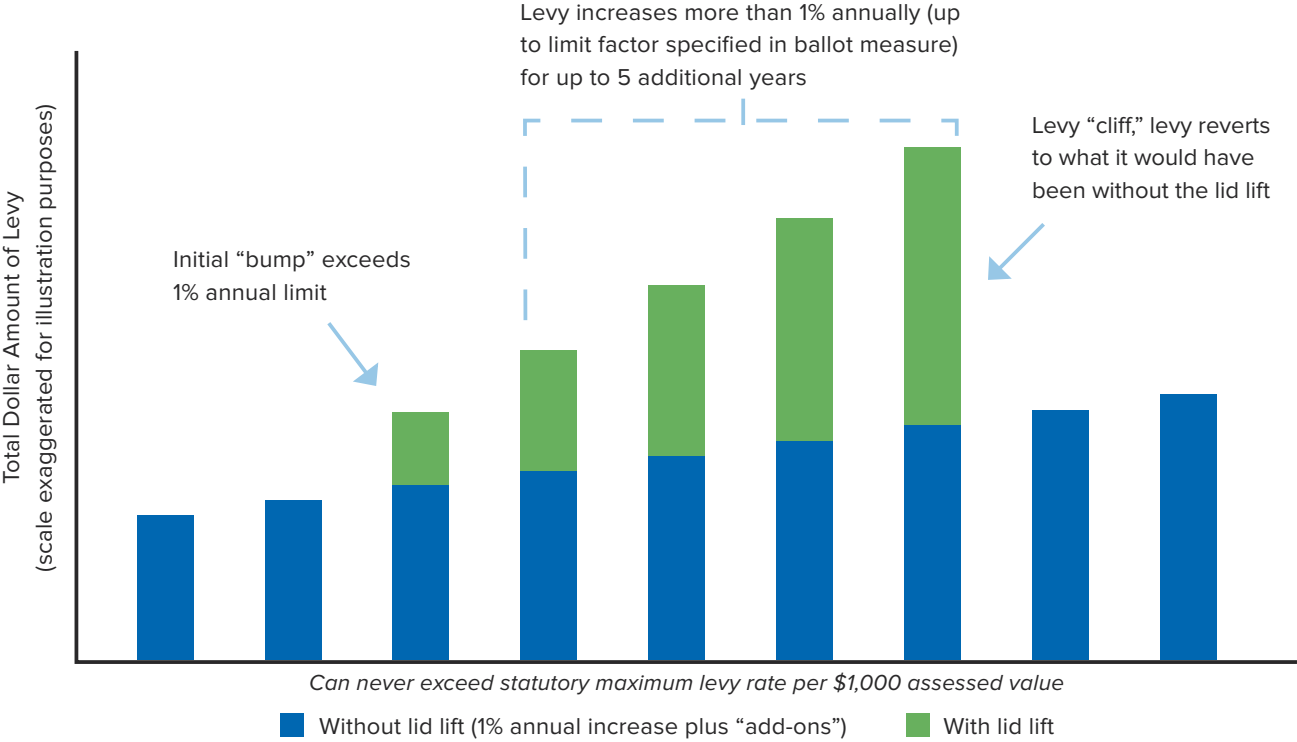
Cities within King County may not use a multi-year levy lid lift to supplant or replace existing funding. For supplanting purposes, “existing funds” means the actual operating expenditures for the calendar year in which the ballot measure is approved by voters. However, it is not considered supplanting if you use the levy lid lift to replace lost funding due to lost federal funds, lost or expired state grants or loans, extraordinary events not likely to reoccur, changes in contract provisions beyond the jurisdiction’s control, and major nonrecurring capital expenditures ([RCW 84.55.050\(2\)\(b\)\(i\)](#)). There is no supplanting restriction for cities located in any other county.

Choosing a Limit Factor

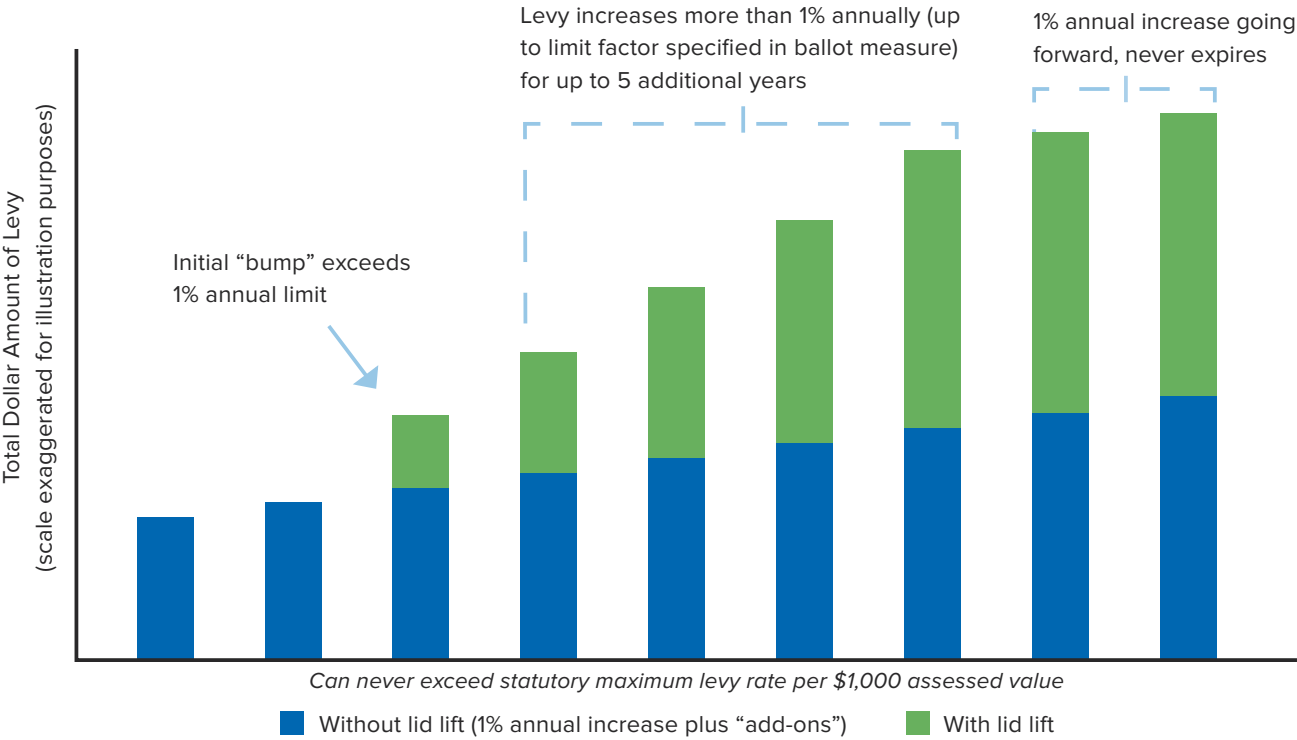
The lift must state the total tax rate *for the first year only* – it *cannot* state the maximum rate in future years. For all subsequent years, the measure must identify a maximum “limit factor” which the total levy amount cannot exceed, which temporarily overrides the normal 1% annual levy lid. If the amount of the increase for a particular year would require a levy rate that is above the city’s maximum levy rate, the assessor will levy only the maximum amount allowed by law.

The limit factor can be stated as an annual percent increase or the rate of change in a specific inflation index, and it does not have to be the same each year. For instance, the limit factor might be 3% annually, or 6% annually for the first two years and 4% annually after that, or the annual inflation increase as measured by an index such as the Consumer Price Index (CPI). However, the ballot title may only have 75 words, so you do not have much space to get too creative or provide too much detail.

MULTI-YEAR TEMPORARY LEVY LID LIFT



MULTI-YEAR PERMANENT LEVY LID LIFT





Practice Tip: If you are using an inflation index such as the CPI for your limit factor, make sure to specify exactly which inflation index (Seattle CPI-U, U.S. City Average CPI-W, etc.) you are using. The federal Bureau of Labor Statistics recommends using a national CPI index for measuring inflation, rather than a regional CPI index such as Seattle-Tacoma-Bellevue. Not only is the Seattle-Tacoma-Bellevue index published less frequently (every two months instead of every month), but it is based on a smaller sample and is therefore more volatile and subject to more measurement error. However, some local jurisdictions within Washington do use the Seattle CPI index for inflation.

In addition, you may want to consider including a provision to the effect of, “the percentage change in the [CPI-U, CPI-W, etc.] or 1%, whichever is greater,” which would allow you to take the normal 1% increase even if inflation falls below 1%. Otherwise, you could be limiting your jurisdiction’s ability to increase its levy if inflation drops below 1% during the multi-year lid lift timeframe. For instance, if the CPI only increases by 0.5% in the second year of your lid lift, you may be limited to a 0.5% increase in your levy amount, which would also reduce your maximum allowable levies in future years.

Ballot Measure Requirements

Multi-year lid lifts may be submitted at any primary or general election, but they may not be submitted at a February or April special election. Multi-year lid lifts require a simple majority vote, and there are no validation (minimum voter turnout) requirements.

A multi-year lid lift ballot measure must:

- State the total levy duration (number of years).
- If permanent, state that it is permanent or that the dollar amount of the levy will be used for the purpose of computing the limitations for subsequent levies.
- State the maximum tax *rate* to be collected in the first year (for instance, \$1.50 per \$1,000 AV)
- State the *limit factor* to be used for all subsequent years (stated as an annual percent increase or inflation index). The amounts do not need to be the same for each year.
- State the exemption for senior citizens and persons with disabilities under [RCW 84.36.381](#), if the city wishes to exempt these individuals

The ballot measure also must comply with [RCW 29A.36.071](#) regarding ballot title composition and length. For examples of levy lid lift resolutions and supporting materials, see our [Levy Lid Lifts webpage](#).

The ballot measure *cannot* state the maximum levy *rate* for subsequent years after the first year, since future rates cannot be calculated without first knowing the levy amount and the assessed valuation for each year. For instance, the ballot measure can state that it will increase the first year levy to \$3.10 per \$1,000 AV, but it *cannot* state that it will maintain the \$3.10 rate for the next five years.²⁶

²⁶ If the intention were to maintain the same levy rate over the lid lift period, the closest you could come would be to choose a “limit factor” in the ballot measure that would be equal to the year-over-year rate of increase in assessed value for your jurisdiction, excluding new construction and other “add-ons.” However, in jurisdictions with rapidly increasing assessed values, the rate could be so high that it might be politically unpalatable to voters.

Below are examples of correct and incorrect ballot measure language for multi-year levy lid lifts. These are examples only, based on real-life instances we have seen. Cities have some flexibility in how they phrase a levy lid lift ballot measure and do not have to follow this exact wording.

CORRECT

This proposition would restore the city's regular property tax levy rate to \$3.00 per \$1,000 of assessed valuation for collection in 2020 and authorizes annual increases up to 6% for each of the succeeding five years...

This proposition would authorize a maximum regular property tax levy rate of \$2.10 per \$1,000 of assessed valuation for collection in 2020 and sets the limit factor for the five succeeding years at 100% plus the annual percentage change in the CPI-W or 1%, whichever is greater...

Both of these ballot measures correctly establish a levy rate for the first year, with a limit factor (percentage increase) for the next 5 years.

INCORRECT

This proposition would increase the city's regular property tax levy rate to \$2.25 per \$1,000 of assessed valuation for collection in 2020, 2021, and 2022...

This measure incorrectly establishes a levy rate for three years.

This proposition would authorize a regular property tax levy rate of \$2.00 per \$1,000 assessed value for collection in 2020, increase the 2021-2023 maximum levies by \$0.30 per \$1,000 assessed value, and increase the 2024-2025 maximum levies by \$0.20 per \$1,000 assessed value...

This measure correctly establishes a levy rate for the first year but then incorrectly increases the levy rate for the next 5 years, instead of establishing a limit factor (percentage increase).

According to MRSC's [Local Ballot Measure Database](#), most of the levy lid lifts that cities have submitted in recent years have been single-year lid lifts, rather than multi-year lid lifts. According to our data, about 75% of those single-year levy lid lifts have been successful, compared to just half of the multi-year levy lid lifts. However, it is difficult to do a direct comparison between the success rates of single-year and multi-year levy lid lifts. Not only is the sample size for multi-year levy lid lifts much smaller and prone to greater fluctuation, but the results also may vary significantly between jurisdictions depending upon what the revenue will be used for, local political factors, economic conditions, and other dynamics.

EXCESS LEVIES (OPERATIONS & MAINTENANCE)

Quick Summary

- Property tax – additional levy with no specific levy rate cap.
- Revenues may be used for any lawful governmental purpose, but must be spent in accordance with the purpose(s) specified in the ballot measure.
- Requires voter approval.

RCW: [84.52.052](#), [84.52.054](#)

“Excess” or “special” levies, frequently referred to as “maintenance and operations” or “O&M” levies, are one-year levies²² that impose property taxes over and above the \$5.90 and \$10 constitutional property tax limits. Excess levies are authorized by [RCW 84.52.052](#) and [RCW 84.52.054](#), as well as article VII, section 2(a) of the state constitution. Any city may impose a one-year excess levy with voter approval. There is no restriction on the levy rate or levy amount for an excess O&M levy.

Use of Revenues

Excess O&M levies may be used for any lawful governmental purpose; however, the revenues must be spent in accordance with the purpose(s) specified in the ballot measure.

Because each levy is only for one year, excess O&M levies are often best suited for temporary purposes, such as a short-term project, a one-time expense or purchase, or bridging a temporary revenue shortfall or similar funding emergency. They have also been used effectively to fund gaps created when the timing of an annexation, formation of a special purpose district (such as a metropolitan park district or a regional fire authority), or other boundary change does not match with the assessors’ schedules for adjusting boundaries, leaving a one-year delay before the new property taxes can be levied and collected within the new annexation area or newly formed special purpose district.

Excess O&M levies are generally not ideal for recurring expenses or critical governmental services such as public safety due to the 60% supermajority requirement (see next page) and the fact that the city must go before the voters every single year. If you are relying on excess levies and more than 40% of your voters say “no” one year, your city could face significant fiscal challenges.

However, there are a number of smaller, primarily rural cities and towns with limited revenue options that use excess O&M levies to fund basic general fund services such as public safety and transportation.

If your city is levying its statutory maximum rates and your revenue sources are still not sufficient to fund your ongoing maintenance and operations costs, salaries, etc., it may be prudent to consider other, more permanent revenue sources instead of annual excess O&M levies. However, for some cities with supportive voters, excess levies may still be an option for recurring expenses.

²² For cities, counties, and almost all other taxing districts, excess levies may only be imposed for one year at a time. However, school districts and fire protection districts have separate statutes allowing for multi-year excess levies.

Ballot Measure Requirements

An excess O&M levy may be submitted at any special, primary,²³ or general election and requires 60% supermajority approval, subject to minimum voter turnout requirements (see [Validation/Voter Turnout Requirements](#)).

According to MRSC's [Local Ballot Measure Database](#), about 80% of excess O&M levies submitted by cities have passed in recent years. However, these results are significantly skewed by the small number of cities that are responsible for the vast majority of these levies, as well as the historical custom of the voters in those cities and towns.

1% Annual Levy Limit

Because excess levies may only be imposed for one year at a time, the 1% annual levy lid limit (see [The 1% Annual Levy Lid Limit \("101% Limit"\)](#)) does not apply. To impose an excess levy in subsequent years, the city would have to submit a new excess levy to voters every year.

Prorationing

Excess O&M levies are not subject to the \$5.90 or \$10 limits (see [Maximum Aggregate Levy Rates](#)), so they are not subject to prorationing and will not be affected if either limit is exceeded.

23 [RCW 84.52.052](#) states that the levy must be submitted at "a special or general election," which at first glance might seem to rule out the August primary election. However, [RCW 29A.04.321\(2\)](#), which establishes the election schedule for local governments, authorizes the county to call up to four "special elections" each year, including the primary election. So for these purposes, "special election" includes the primary election.

G.O. BOND EXCESS LEVIES (CAPITAL PURPOSES)

Quick Summary

- Property tax – excess levy to repay unlimited tax general obligation (G.O.) bonds.
- Revenues are restricted to capital purposes.
- Requires voter approval.

RCW: [84.52.056](#)

Any city, with voter approval, may issue unlimited tax general obligation (G.O.) bonds – also known as U.T.G.O. bonds – for capital purposes (see [RCW 84.52.056](#) and article VII, section 2(b) of the state constitution). Once the bond has been approved and issued, it is repaid through annual excess levies for the duration of the bond.

G.O. bond excess levies provide a stable revenue stream to repay debt and are automatically sized to pay the principal and interest on the bonds due each year (unlike other revenue sources such as levy lid lifts or sales taxes). As soon as the debt has been repaid, the excess levies cease.

If you are considering issuing G.O. bonds for a capital project, it is extremely important to consult your city's bond counsel early in the planning process.

Use of Revenues

U.T.G.O. bonds may only be used for capital purposes, which does *not* include the replacement of equipment.

Ballot Measure Requirements

A U.T.G.O. bond may be submitted at any special, primary, or general election and requires 60% supermajority approval, subject to minimum voter turnout requirements (see [Validation/Voter Turnout Requirements](#)). Such an election may not be held more often than twice per calendar year.

The ballot measure should typically be drafted by your city's bond counsel, since it has peculiar requirements and must authorize both the issuance of the bonds *and* the excess property tax levies.

1% Annual Levy Limit

G.O. bond excess levies are not subject to the 1% annual levy lid limit. The levy amount for each year is calculated according to the length of the obligation and the associated amortization schedule prepared at the time of the bond sale. The annual levy amounts are “right-sized” so that they will repay the exact amount of the debt, including both the principal and the interest.

Prorationing

G.O. bond excess levies are not subject to the \$5.90 or \$10 limits (see [Maximum Aggregate Levy Rates](#)), so they are not subject to prorationing and will not be affected if either limit is exceeded.

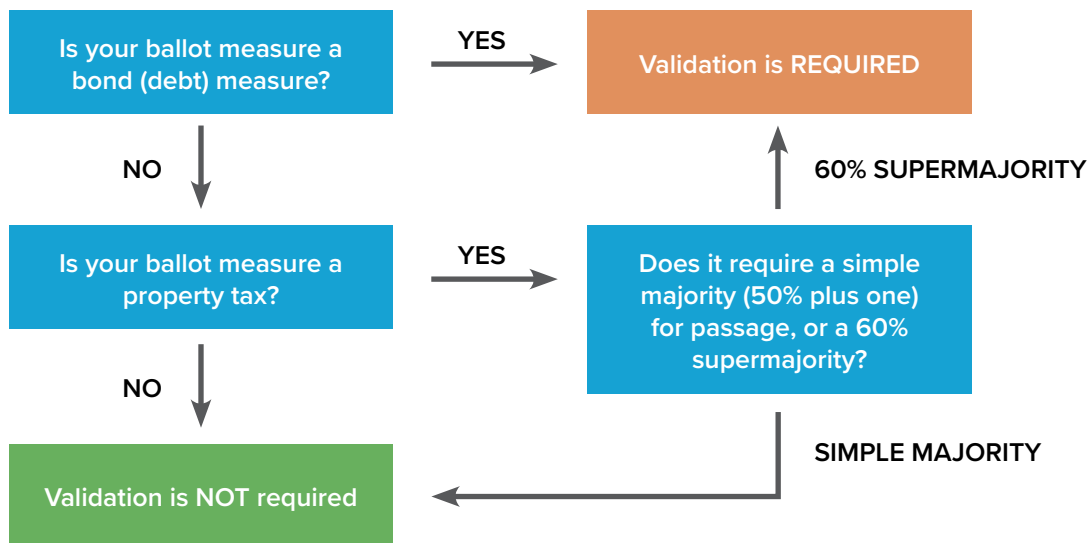
VALIDATION/VOTER TURNOUT REQUIREMENTS

Voted bond measures, and certain voted property taxes, require a 60% supermajority *and* a minimum level of voter turnout, known as “validation.” If voter turnout is too low and a ballot measure does not meet its validation requirements, it will fail.

The only city revenue options requiring validation are bond measures, excess O&M levies, permanent EMS levies, or the initial imposition of a 6-year or 10-year EMS levy. (There are also some other county and special purpose district levies that require validation.) Levy lid lifts, sales taxes, and other voted revenue sources have no minimum turnout requirements and do not require validation.

Below is a fairly simple test to help you figure out which ballot measures require validation. While there is no one single statute addressing validation, it appears the various ballot measure statutes all follow these rules:

Does Your Ballot Measure Require Validation (Minimum Voter Turnout)?



Validation is calculated by comparing the voter turnout in the current election to the most recent general election, which means the validation requirements change from year to year depending on voter turnout the preceding November. Following each general election, the county auditor must determine the number of voters participating in the election for each taxing district (including each city or town) and provide that number to each taxing district (see [WAC 434-262-017](#)).

However, it is up to each taxing district to determine the validation requirements for any of its upcoming ballot measures and to determine whether the measure passed. The county auditor's office counts the number of “yes” and “no” votes for each ballot measure but is *not* responsible for determining the minimum validation requirements or determining whether the measure passed. Consult your legal counsel and make sure you know whether your ballot measure requires validation and, if it does, what the minimum approval thresholds are.



Practice Tip: Validation is not a problem for most jurisdictions in most years, but it can occasionally create difficulties, particularly in low-turnout elections in years immediately following high-turnout general elections. The highest turnout general elections, invariably, are those corresponding to the United States presidential election and Washington gubernatorial election, which occur on the same cycle every four years. So, pay particular attention to validation if your city is planning to run a bond measure or 60% voted property tax in the year following a presidential election!

Validation Requirements for 60% Voted Property Taxes (Except Bonds)

The validation requirements for EMS levies ([RCW 82.52.069\(2\)](#)) and excess O&M levies ([Washington State Constitution](#), Article VII, Section 2(a)) are spelled out separately, but the requirements are the same. Note that validation is required for permanent EMS levies or the initial imposition of a 6-year or 10-year EMS levy, but not for an EMS levy lid lift or the “subsequent renewal” of an EMS levy at a rate previously approved by voters.

For excess O&M levies and EMS levies requiring validation, the measure must meet one of the following requirements:

- **40% minimum turnout:** The number of voters voting on the proposition must be at least 40% of the number of voters who cast ballots in the taxing district in the most recent state general election, AND the measure must receive at least a 60% “yes” vote.
- **“Backdoor” provision if turnout is under 40%:** If the number of voters voting on the proposition is less than 40% of the number of voters who cast ballots in the taxing district in the most recent state general election, the number of “yes” votes must be at least 60% of 40% (or, in plain English, 24%) of the number of votes cast in the most recent state general election. This means that the measure can still pass with less than 40% turnout, but the required “yes” percentage starts climbing above 60%. Theoretically, a property tax measure could pass with as little as 24% turnout using the “backdoor” method, but that would require the support of 100% of the voters. (This backdoor provision does *not* apply to bond measures.)

For an illustration of how validation works for 60% voted property taxes, see the examples below. In these examples, the number of voters who cast ballots in the city in the most recent general election is 1,000. If the number of voters voting on the proposition is at least 400 (40% of 1,000), the measure requires a 60% supermajority to pass. If the number of voters voting on the proposition is *less* than 400, the “backdoor” provision kicks in and the measure requires at least 240 “yes” votes (24% of 1,000) for passage.

Examples of Validation for 60% Voted Property Taxes (Except Bonds)

Number of voters casting ballots in most recent general election = 10,000

Number of voters voting on proposition	"Yes" votes	"No" votes	Election result	
800	480 (60%)	320 (40%)	PASSED received 60% yes vote	
600	354 (59%)	246 (41%)	FAILED did not receive 60% yes vote	
400	260 (65%)	140 (35%)	PASSED received 60% yes vote	Turnout ≥ 40% of last general election
350	210 (60%)	140 (40%)	FAILED did not receive 240 yes votes	Turnout < 40% of last general election
350	245 (70%)	105 (30%)	PASSED received 240 yes votes	"Backdoor" method

Validation Requirements for Bond Measures

The validation requirements for bond measures are stricter. Every voted bond measure requires a 60% supermajority in favor *and* minimum turnout of 40% compared to the most recent general election. There is no "backdoor" provision for bond measures. If turnout is below the 40% threshold, the bond measure will fail no matter how many "yes" votes it receives.

However, there is a slight discrepancy between the statutory and constitutional requirements for bonds, which creates some uncertainty as to exactly how to calculate bond measure turnout. The [Washington State Constitution](#), Article VII, Section 2(b) states that "the total number of voters *voting on the proposition* shall constitute not less than forty percent of the total number of voters voting in such taxing district at the last preceding general election" [emphasis added].

But [RCW 84.52.056](#)(1) states that "the total number of persons *voting at the election* must constitute not less than forty percent of the voters in the municipal corporation who voted at the last preceding general state election" [emphasis added].

The statutory requirement is slightly less stringent than the constitutional requirement, as the number of people *voting at the election* may be slightly greater than the number of people *voting on the proposition*. This is because ballot propositions sometimes have a small number of "undervotes" (voters who cast a ballot in the election but left that particular measure blank) or "overvotes" (voters selecting more than one choice, in which case the vote is not counted). The difference between the two standards is slight, but to be prudent we recommend using the more restrictive constitutional standard and counting the number of voters *voting on the proposition*.

For an illustration of how bond measure validation works, see the examples below, using the exact same numbers as in the property tax example on the previous page. Again, the number of voters who cast ballots

within the city in the most recent general election is 1,000. If the number of voters voting on the proposition is at least 400 (40% of 1,000), the measure requires a 60% supermajority to pass. But this time there is no “backdoor” provision. If the number of voters voting on the proposition is less than 400, the bond measure fails no matter how many “yes” votes it receives.

Examples of Validation for Voted Bond Measures

Number of voters casting ballots in most recent general election = 10,000

Number of voters voting on proposition	“Yes” votes	“No” votes	Election result	
800	480 (60%)	320 (40%)	PASSED received 60% yes vote	
600	354 (59%)	246 (41%)	FAILED did not receive 60% yes vote	
400	260 (65%)	140 (35%)	PASSED received 60% yes vote	Turnout ≥ 40% of last general election
350	210 (60%)	140 (40%)	FAILED did not receive 40% turnout	Turnout < 40% of last general election
350	245 (70%)	105 (30%)	FAILED did not receive 40% turnout	Measure fails

CULTURAL ACCESS PROGRAM (CAP) SALES TAX

Quick Summary

- Sales tax up to 0.1% – revenues are restricted and must be used to benefit or expand access to nonprofit cultural organizations.
- Maximum duration of 7 years; may be renewed for additional 7-year periods.
- May be imposed by any city or town.
- May be approved by voters or legislative body.

RCW: [82.14.525](#); [chapter 36.160](#)

Any city or town may impose a sales tax up to 0.1% for up to seven years to benefit or expand access to nonprofit cultural organizations ([RCW 82.14.525](#); [chapter 36.160 RCW](#)). This sales tax originally required voter approval, but effective July 23, 2023 it may (optionally) be imposed by the legislative body without voter approval.

Counties also have similar authority, but a county and a city within that county may not impose this sales tax at the same time.

While most of the provisions within [chapter 36.160 RCW](#) refer specifically to counties, not cities, [RCW 36.160.030](#) states that if a city creates a cultural access program, “all references in this chapter to a county must include a city that has exercised its authority under this subsection, unless the context clearly requires otherwise.” changes.



Between July 23, 2023 and December 31, 2024, cities and towns are temporarily prohibited from imposing a CAP sales tax. During that timeframe, only counties may impose this sales tax. After December 31, 2024, cities and towns may impose a CAP sales tax, but only if the county has not done so first. This legislation does not apply to any CAP sales taxes adopted before July 23, 2023.

Use of Revenues

The revenues must be used in accordance with [RCW 36.160.110](#), which is very detailed. The funds may be used for a number of purposes related to cultural access programs, including start-up funding, administrative and program costs, capital expenditures or acquisitions, technology, and public school programs to increase cultural program access for students who live in the city.

A “cultural organization,” as defined in [RCW 36.160.020](#), must be a 501(c)(3) nonprofit corporation with its principal location(s) in Washington State and conducting a majority of its activities within the state. The primary purpose of the organization must be the advancement and preservation of science or technology, the visual or performing arts, zoology (national accreditation required), botany, anthropology, heritage, or natural history.

State-related cultural organizations are eligible, but the funding may not be used for local or state government agencies, radio/TV broadcasters, cable communications systems, internet-based communications services, newspapers, magazines, or fundraising organizations that redistribute money to multiple cultural organizations.

Ballot Measure Requirements

If a city or town chooses to seek voter approval, the sales tax must be approved by a simple majority of voters and may be submitted at any special, primary,³⁴ or general election. It may be re-imposed for one or more additional 7-year periods. According to MRSC's [Local Ballot Measure Database](#) as of 2022, Olympia and Tacoma are the only cities to attempt a voted CAP sales tax, and both ballot measures passed. King County also attempted a countywide sales tax, which narrowly failed.

Revenue Sharing

There are no revenue-sharing provisions. The city retains 100% of the revenue, and unlike most local sales taxes that have a 1% administrative fee withheld by the Department of Revenue, this sales tax must be collected and distributed to the city or town at no cost.

Property Tax Alternative

As an alternative, any city or town may also levy a property tax under [RCW 84.52.821](#) for cultural access programs (see [Cultural Access Program \(CAP\) Levy](#)). From a revenue standpoint, the property tax and sales tax options are roughly equivalent: the amount of revenue generated by the property tax may not exceed 0.1% of the retail sales in the city for the most recent calendar year and both are capped at seven-year increments. However, the property tax option requires voter approval, while voter approval is optional for the sales tax. In addition, the property tax levy could potentially be reduced or eliminated through prorationing if the \$5.90 or \$10 property tax caps are exceeded.

The sales tax and property tax options are mutually exclusive. If a city imposes the sales tax option it may *not* impose the property tax option for as long as the sales tax is in effect, and vice versa ([RCW 36.160.080](#)).

34 [RCW 82.14.525](#) states that the tax must be submitted at “a special or general election,” which at first glance might seem to rule out the August primary election. However, [RCW 29A.04.321\(2\)](#), which establishes the election schedule for local governments, authorizes the county to call up to four “special elections” each year, including the primary election. So for these purposes, “special election” includes the primary election.

HOUSING & RELATED SERVICES SALES TAX

Quick Summary

- Sales tax up to 0.1% – revenues are restricted and must be used for affordable housing, behavioral health, and related services.
- May be imposed by any city or town as long as county has not imposed it first.
- May be approved by voters or legislative body.

RCW: [82.14.530](#)

Any city or town may levy a sales tax up to 0.1% for affordable housing and related services ([RCW 82.14.530](#)), as long as the county has not done so first. This option was enacted by the state legislature in 2015 and originally required voter approval, but effective June 11, 2020 voter approval is optional and this revenue source may now be approved by the legislative body with a simple majority vote.

Use of Revenues

At least 60% of the revenue must be used for constructing or acquiring affordable housing, constructing or acquiring behavioral health-related facilities, acquiring land for those purposes, or funding the operation and maintenance costs of new affordable housing units and facilities within which housing-related programs are provided. The affordable housing and facilities may only be provided to people within specified population groups whose income is 60% or less of the county median income. For specific eligibility language, see [RCW 82.14.530\(2\)\(b\)](#).

The remaining funds must be used for the operation, delivery, or evaluation of behavioral health treatment programs and services or housing-related services. No more than 10% of the revenue may be used to supplant existing local funds.

Ballot Measure Requirements

If a city chooses to (optionally) submit this sales tax to voters, the ballot measure must be approved by a simple majority of voters and may be submitted at any special, primary,³⁵ or general election. According to MRSC's [Local Ballot Measure Database](#), voters have approved this sales tax in four cities as of October 2021 (Anacortes, Ellensburg, Olympia, and Port Angeles). A fifth measure in Stevenson was narrowly rejected by voters. At least 17 other cities have enacted this tax councilmanically.

Revenue Sharing

The city retains 100% of the revenue, minus a 1% administrative fee for the Department of Revenue. If King County imposes this tax it is required to spend a certain percentage of the revenues within the boundaries of cities over 60,000 population.

³⁵ [RCW 82.14.530](#) states that the tax must be submitted at "a special or general election," which at first glance might seem to rule out the August primary election. However, [RCW 29A.04.321\(2\)](#), which establishes the election schedule for local governments, authorizes the county to call up to four "special elections" each year, including the primary election. So for these purposes, "special election" includes the primary election.

TIMING OF SALES TAX RECEIPTS

Most retailers remit their sales taxes to the Department of Revenue (DOR) on a monthly basis, with remittance due by the 25th of the following month.³⁷ The DOR distributes those collections, plus interest, to local governments on the last business day of the following month after subtracting a small administrative fee.³⁸

This means that for most purchases, there is somewhere between a 60-day to 90-day time lag between collection (the actual retail sale) and the city's receipt of the sales tax revenue from that sale. For instance, if a sale is made in January – regardless of whether the sale took place on January 1 or January 31 – the sales tax is typically remitted to DOR by February 25, and DOR would then distribute the money (minus the administrative fee) to the city around March 31.

Local sales tax revenues are in DOR's possession for approximately one month prior to distribution and accrue interest during that time. Interest earned on the funds collected is paid to the city under the provisions of [RCW 82.14.050](#).

TIMING OF SALES TAX RATE CHANGES

Increases in sales tax rates require some timing considerations. [RCW 82.14.055](#) provides that a local sales tax change may take effect no sooner than 75 calendar days after DOR receives notice of the change, and sales tax rate changes may only take effect on January 1, April 1, or July 1. (Note that sales tax rates no longer change on October 1.

Summary of Sales Tax Rate Change Deadlines

Sales tax takes effect	DOR must be notified no later than:	(For voted measures) Voters must approve no later than:
January 1	October 18	August primary election
April 1	January 16 (January 17 during leap years)	November general election
July 1	April 17	February special election

However, if a sales tax is a credit against the 6.5% state sales tax (such as the “basic” lodging tax discussed later in the *Revenue Guide*), it may take effect no sooner than 30 days after DOR receives notice, and only on the first day of a month.

Notifying DOR is a key step to ensure your city receives its sales tax revenues on time. Cities should submit copies of the sales tax ordinance (or ballot measure resolution) to Jason Hartwell, manager of the Local Sales Tax team, at jasonh@dor.wa.gov. For non-voted sales taxes, the sales tax ordinance should be submitted to DOR as soon as city council adopts it. For voted sales taxes, the ballot measure resolution should be submitted to DOR as soon as possible following certification of the election results.

For additional guidance, see [Key Considerations for Voted Revenue Sources](#).

³⁷ [RCW 82.32.045](#) and [WAC 458-20-22801](#). The Department of Revenue can waive tax remittance for persons with gross sales less than \$28,000 per year or make the administrative decision to put smaller taxpayers on an annual or quarterly payment schedule.

³⁸ [RCW 82.14.050](#) - [.060](#)

BUSINESS AND OCCUPATION (B&O) TAXES

Quick Summary

- Cities may impose a B&O tax for revenue purposes upon those conducting business within their jurisdiction, in addition to any state business and occupation tax.
- Revenues are unrestricted and may be used for any lawful governmental purpose.
- Rates must be the same within a single business class (manufacturing, retail, etc.) but may vary between classes.
- Imposition of tax generally does not require voter approval, but may be subject to referendum.

RCW: [35.21.710](#) and other statutes

Any city or town may impose general business and occupation (B&O) taxes on local businesses, which are typically levied as a percentage of the businesses' gross receipts, less some deductions.⁴⁰ According to the Association of Washington Cities (AWC), 49 of Washington's 281 cities levy this tax as of 2022.

Utility businesses have separate provisions (see [Utility Taxes](#)) and are exempt from the general B&O tax provisions ([RCW 35.102.020](#)).

B&O taxes are generally imposed by the legislative body, although voter approval may be required if the tax upon retail businesses exceeds 0.2% as discussed below.

All ordinances that impose a B&O tax for the first time or raise rates should provide for a referendum procedure ([RCW 35.21.706](#)), regardless of whether or not the city has otherwise adopted powers of initiative and referendum. While this RCW section is followed by sections specifically discussing retail sales measured by gross receipts, MRSC believes that a conservative analysis of the statute would have the referendum apply to anything that might be defined as a B&O tax regardless of the taxable event or the measure of the tax.

Cities thinking of levying a local B&O tax should consider whether they have the staff time and expertise necessary to administer this tax. Establishing a B&O tax system requires routine audits by city staff to ensure compliance with the regulations and proper collection of B&O tax income.

Business and occupation taxes tend to be unpopular with businesses, whether because the B&O tax is based upon their gross receipts rather than net profits or because it is another tax imposed upon local businesses. Local businesses must decide whether to pass along this tax to the consumer in the form of higher prices, which can raise concerns over competitive pricing for smaller businesses. On the opposite side of this discussion is the fact that the B&O tax helps fund general governmental services that benefit local businesses, such as police and fire.

Maximum Tax Rates

[RCW 35.21.710](#) establishes a maximum B&O tax rate upon "business activities consisting of the making of retail sales of tangible personal property which are measured by gross receipts or gross income from such sales." Note that this statute only applies to retail businesses, and only if the tax is calculated based on gross receipts/

⁴⁰ The statutory authority for B&O taxes is found in the same places as that for general business licenses.

income. It does not apply to other business classes, nor does it apply to B&O taxes upon retail businesses that are based on activities other than retail sales, or that are measured by something other than gross receipts.

For retail businesses where the B&O tax is based on gross receipts/income, the maximum tax rate may not exceed 0.2% of gross receipts or gross income unless approved by a simple majority of voters ([RCW 35.21.711](#)).

Seattle is currently the only city with a voter-approved B&O tax higher than 0.2%. However, the law allows cities that had a retail B&O tax rate greater than 0.2% on January 1, 1982 to continue to impose those rates and to increase their rate without voter approval. The increase is limited to a total of 10% of the January 1982 rate, with an annual incremental increase limited to 2% of the current rate.

Model Ordinance Provisions

In 2003, the legislature passed a bill that required the Association of Washington Cities (AWC) to convene a committee to develop a model ordinance that must be adopted by all cities imposing a B&O tax upon the value of products, the gross income of the business, or the gross proceeds of sales. The legislature was concerned about the lack of uniformity of city B&O tax ordinances and about the possibility that some business income was subject to multiple taxation.

The model ordinance, which had to be adopted by all cities with an existing B&O tax no later than December 31, 2004, exempted gross receipts under \$20,000 per year and provided certain mandatory definitions, penalty and interest provisions, and payment periods. The model ordinance cannot be updated more often than every four years and was last updated in 2019.

Cities that levy the B&O tax must allow for allocation and apportionment – meaning that they must allow businesses that operate within multiple jurisdictions to apportion, or divide, their taxable income among the jurisdictions in which they do business. (See [RCW 35.102.130](#).) In 2019, the model ordinance was updated to simplify the current two-factor method of allocation and apportionment.

Some of the model ordinance provisions are mandatory, while others are non-mandatory ([RCW 35.102.040](#)). Any city that adopts an ordinance that deviates from the non-mandatory provisions of the model ordinance must make a description of such differences available to the public, in written and electronic form ([RCW 35.102.040\(4\)](#)).

For the latest information on the model B&O tax ordinance and apportionment provisions, refer to the AWC website and MRSC's [City Business and Occupation Tax](#) webpage.

Use of Revenues

B&O tax revenues are unrestricted and may be used for any lawful governmental purpose.

CANNABIS (MARIJUANA) EXCISE TAX

Quick Summary

- A portion of the state's cannabis excise tax is distributed to cities and counties depending on their cannabis policies.
- Two separate components:
 - **Per capita share** distributed to all cities and counties that do not prohibit cannabis businesses.
 - **Retail share** distributed to cities and counties where cannabis retailers are located, in proportion to statewide cannabis revenues.
- No clear guidance on use of revenues, but stated intent of I-502 is that cannabis legalization will "[allow] law enforcement resources to be focused on violent and property crimes [and generate] new state and local tax revenue for education, health care, research, and substance abuse prevention."

RCW: [69.50.540\(2\)\(g\)](#)

Initiative 502 (I-502), which was approved by voters in 2012, legalized recreational cannabis and authorized cannabis excise taxes. Cannabis excise taxes are imposed and collected by the State of Washington; as of 2022, the state imposes a 37% cannabis excise tax on the retail sale of cannabis, cannabis concentrates, and cannabis-infused products ([RCW 69.50.535](#) and [WAC 314-55-089](#)).

Cities and counties may *not* impose additional local excise taxes upon the sale of cannabis. However, the state shares some of the excise tax revenues with cities and counties, as mandated by I-502.⁵⁴ Beginning in 2022, cities receive a percentage of the excise tax revenues (after various deductions), which means these revenues will fluctuate with cannabis sales activity. Previously, the excise tax distributions were fixed by legislative appropriation.

Cannabis excise tax distributions depend in significant part upon local cannabis policies and regulations. The regulatory approach that each city adopts, as well as the number of local cannabis retailers, will determine whether the city receives any cannabis excise tax revenue (and how much).

Eligibility and Distribution Formula

There are two separate components to cannabis excise tax distributions:

- **Per capita share:** Distributed on a strictly per capita (population) basis to all cities, towns, and counties that allow the siting of cannabis producers, processors, AND retailers. Any jurisdiction that prohibits cannabis producers, processors, OR retailers is not eligible.
- **Retail share:** Distributed to all cities, towns, and counties where licensed cannabis retailers are physically located, and in proportional share to total statewide cannabis retail sales.

The different distribution formulas mean that some jurisdictions will receive both the per capita and retail distributions, while others may receive only one or the other, and some jurisdictions will receive neither. The chart below shows a few hypothetical scenarios to illustrate the differences.

⁵⁴ The intent of I-502 states, among other things, that it will "[generate] new state *and local* tax revenue" [emphasis added], although it does not specify how the revenue will be shared with local governments or how much will be shared.

Hypothetical Cannabis Excise Tax Distribution Scenarios	Eligible for per capita share?	Eligible for retail share?
City allows cannabis production, processing, and retail and has at least one retailer located within the jurisdiction.	Yes	Yes
City prohibits cannabis entirely and has no retailers located within the jurisdiction.	No	No
Town took no action to prohibit cannabis, but is small enough that no cannabis businesses can locate there under state law due to the buffer requirements.	Yes	No
City prohibits cannabis producers and processors but allows retailers and has at least one retailer located within the jurisdiction.	No	Yes
City currently prohibits new cannabis businesses but has existing retailers that are grandfathered in.	No	Yes
City prohibits cannabis retail and has no retailers but allows cannabis production and processing.	No	No

Each year by September 15, the LCB must provide the state treasurer with the annual distribution amount for each county and city. For the most recent legislative appropriations and distribution estimates, refer to our annual [Budget Suggestions publication](#), released every year at the end of July.

Use of Revenues

The restrictions on the use of cannabis excise tax revenues are somewhat murky, as there is no clear statute stating how the funds must be used. However, the notes in [RCW 69.50.540](#) reference [RCW 69.50.101](#) and the stated intent of I-502, which states that cannabis legalization will “[allow] law enforcement resources to be focused on violent and property crimes [and generate] new state and local tax revenue for education, health care, research, and substance abuse prevention.”

Timing of Receipts

Payments are distributed quarterly on the last business day of March, June, September, and December. The State Treasurer’s Office distributes both the “per capita” and “retail” shares together in one payment using the same BARS code.

Attachment 11 - Election Results for Transportation Benefit District Sales Tax

Results Summary	
Total Results	31
Measures Passed	28
Measures Failed	3

MRSC City Election Results Since 2011

Transportation Benefit District Sales Tax (RCW 82.14.0455)

Jurisdiction	County	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)	Tax Amount
1 Airway Heights	Spokane	TBD sales tax increase and extension (from 0.2% to 0.3%, 10 years).	Passed	55.78	44.22	November	2022	10		0.003
2 Anacortes	Skagit	TBD sales tax (10 years, 0.2%), replacing existing \$20 vehicle license fee.	Passed	59.59	40.41	November	2018	10		0.002
3 Bellingham	Whatcom	TBD sales tax renewal (10 years, 0.2%) for street resurfacing, nonmotorized transportation, and climate action plan and transit plan improvements.	Passed	82.36	17.64	November	2020	10		0.002
4 Blaine	Whatcom	TBD sales tax (10 years, 0.2%) for transportation improvement program, including streets, sidewalks, and trail improvements.	Passed	71.7	28.3	April	2017	10		0.002
5 Connell	Franklin	TBD sales tax (10 years, 0.2%).	Passed	64.84	35.16	November	2017	10		0.002
6 Covington	King	TBD sales tax (10 years, 0.2%).	Failed	47.04	52.96	November	2018	10	0.002	
7 Duvall	King	TBD sales tax (10 years, 0.2%) for pedestrian safety, road maintenance, and other transportation improvements.	Passed	71.55	28.45	November	2019	10		0.002
8 Ferndale	Whatcom	TBD sales tax renewal (10 years, 0.2%).	Passed	64.07	35.93	November	2021	10		0.002
9 George	Grant	TBD sales tax (10 years, 0.2%) for transportation improvements.	Passed	67.86	32.14	November	2019	10		0.002
10 Gig Harbor	Pierce	TBD sales tax (10 years, 0.2%) for capital projects related to motorized vehicle travel.	Passed	57.03	42.97	November	2019	10		0.002
11 Gig Harbor	Pierce	TBD sales tax (10 years, 0.2%).	Failed	49.28	50.72	November	2018	10		0.002
12 Grand Coulee	Grant	TBD sales tax (10 years, 0.2%) for arterial resurfacing and adding non-motorized transportation options.	Passed	72.78	27.22	February	2018	10		0.002
13 Kalama	Cowlitz	Transportation benefit district sales tax (10 years, 0.2%).	Passed	57.82	42.18	August	2022	10		0.002
14 Kalama	Cowlitz	TBD sales tax (10 years, 0.2%).	Failed	49.6	50.4	November	2020	10		0.002
15 Lake Stevens	Snohomish	TBD sales tax (0.2%, 10 years) for streets, sidewalks, walkways, and trails.	Passed	52.06	47.94	November	2022	10		0.002
16 Moses Lake	Grant	TBD sales tax (10 years, 0.2%).	Passed	52.67	47.33	November	2017	10		0.002
17 Mount Vernon	Skagit	TBD sales tax (10 years, 0.2%) for street preservation and improvements.	Passed	68.19	31.81	November	2016	10		0.002

Transportation Benefit District Sales Tax (RCW 82.14.0455)

	Jurisdiction	County	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)	Tax Amount
18	North Bend	King	TBD sales tax renewal (10 years, 0.2%) for transportation, multi-modal, and other street, sidewalk, and trail repairs and improvements.	Passed	71.03	28.97	November	2021	10		0.002
19	Oak Harbor	Island	TBD sales tax (10 years, 0.2%) for transportation improvements and pavement management system.	Passed	55.62	44.38	November	2019	10		0.002
20	Ocean Shores	Grays Harbor	TBD sales tax (10 years, 0.2%) for projects in Transportation Improvement Plan including pavement preservation.	Passed	51.8	48.2	August	2018	10		0.002
21	Pateros	Okanogan	Transportation benefit district sales tax (10 years, 0.2%).	Passed	53.57	46.43	August	2021	10		0.002
22	Ridgefield	Clark	TBD sales tax (10 years, 0.2%) for pavement preservation projects.	Passed	59.28	40.72	November	2021	10		0.002
23	Seattle	King	TBD sales tax (6 years, 0.15%) for transit services and transportation needs related to the West Seattle Bridge closure.	Passed	80.32	19.68	November	2020	6		0.0015
24	Sequim	Clallam	TBD sales tax renewal (10 years, 0.2%) for transportation improvement projects, sidewalk and street improvements, and model connectivity projects.	Passed	77.83	22.17	November	2018	10	0.002	
25	Shoreline	King	TBD sales tax (20 years, 0.2%) to repay indebtedness for sidewalk and pedestrian improvements.	Passed	52.17	47.83	November	2018	20		0.002
26	Snohomish	Snohomish	Transportation benefit district sales tax renewal (10 years, 0.2%).	Passed	57.1	42.9	August	2021	10		0.002
27	Snoqualmie	King	TBD sales tax (0.2%) for transportation improvements and sidewalk replacement, to be imposed for 10 years or the time necessary to repay indebtedness.	Passed	58.65	41.35	November	2021	10		0.002
28	Soap Lake	Grant	TBD sales tax (10 years, 0.2%).	Passed	67.24	32.76	February	2022	10	0.002	
29	Stanwood	Snohomish	TBD sales tax renewal (0.2%, 10 years).	Passed	65.21	34.79	November	2022	10		0.002
30	Sunnyside	Yakima	TBD sales tax (10 years, 0.2%) for pavement resurfacing, bicycle lanes, and non-motorized transportation options.	Passed	51.95	48.05	August	2020	10		0.002
31	Walla Walla	Walla Walla	TBD sales tax (10 years, 0.2%).	Passed	74.03	25.97	November	2021	10		0.002

Attachment 12 - Election Results for Property Tax Levy Lid Lift (Max \$1.60)

Results Summary	
Total Results	114
Measures Passed	79
Measures Failed	35

MRSC City Election Results Since 2011
Levy Lid Lift (RCW 84.55.050)

Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)	Tax Amount
1 Anacortes	Skagit	Fire, EMS, Criminal Justice	Single-year levy lid lift (increase of \$0.36 to \$1.34, permanent) to increase police and fire/EMS staffing.	Passed	67.74	32.26	April	2023	1, permanent	1.34	
2 Arlington	Snohomish	Criminal Justice, Parks and Recreation, Other	Single-year levy lid lift (increase of \$0.58 to \$1.96, permanent) to retain essential city services including police, parks, playgrounds, economic development, and maintenance and operation of city facilities.	Passed	52.65	47.35	April	2014	Single-year (permanent)	1.96	
3 Asotin	Asotin	Criminal Justice, Fire, Parks and Recreation, Transportation, Other	Multi-year levy lid lift (to \$3.15, 6 years/permanent) to retain basic fire, police, parks, streets, administrative services, and city facilities. Limit factor: annual CPI increase.	Failed	37.24	62.76	November	2018	6, permanent	3.15	
4 Asotin	Asotin	Criminal Justice, Fire, Parks and Recreation, Transportation, Other	Multi-year levy lid lift (to \$3.15, 6 years/permanent) to retain basic fire, police, parks, streets, and city facilities. Limit factor: annual CPI increase.	Failed	32.93	67.07	November	2017	6, permanent	3.15	
5 Bainbridge Island	Kitsap	Transportation	Single-year levy lid lift (increase of \$0.28 to \$1.36, 7 years) to finance non-motorized transportation improvements.	Failed	45.9	54.1	November	2018	7	1.36	
6 Bellevue	King	Parks and Recreation	Single-year levy lid lift (to \$1.19, 9 years) for parks, open space, and related purposes. Includes exemption for qualifying seniors and people with disabilities.	Passed	55.21	44.79	November	2022	1, 9	1.19	
7 Bellevue	King	Fire	Single-year levy lid lift (increase of \$0.125 to \$1.255, 20 years) for fire improvements, including seismic retrofits, new fire station, and logistics warehouse space.	Passed	56.98	43.02	November	2016	Single-year (20 years)	0.125	
8 Bellevue	King	Transportation	Single-year levy lid lift (increase of \$0.15 to \$1.28, 20 years) for neighborhood transportation improvements.	Passed	54.13	45.87	November	2016	Single-year (20 years)	0.15	

Levy Lid Lift (RCW 84.55.050)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)	Tax Amount
9	Bellingham	Whatcom	Parks and Recreation	Single-year levy lid lift (increase of \$0.41 to \$1.55, 10 years) for "Greenways 5" parks and open space program.	Passed	66.81	33.19	November	2023	1, 10	1.55	
10	Bellingham	Whatcom	Affordable Housing	Affordable housing levy (\$0.24, 10 years) and single-year levy lid lift (increase of \$0.12 to \$2.25, 10 years) for low-income housing assistance, including people with disabilities, veterans, seniors, and families with children. Replaces expiring levy.	Passed	66.82	33.18	November	2018	10	0.36	
11	Bellingham	Whatcom	Parks and Recreation	Single-year levy lid lift (increase of \$0.50 to \$2.40, 7 years) for development, acquisition, and maintenance of greenways, parks, trails, and open space.	Passed	69.73	30.27	November	2016	Single-year (7 years)	0.5	
12	Bellingham	Whatcom	Affordable Housing	7-year affordable housing levy (\$0.24) and single-year levy lid lift (increase of \$0.12 to \$2.62) for low-income housing assistance, including people with disabilities, veterans, seniors, and families with children.	Passed	56.59	43.41	November	2012	7	0.36	
13	Bothell	King, Snohomish	Criminal Justice, Fire	Multi-year levy lid lift (to \$1.96, 6 years) for increased fire, police, and traffic officers, mental health staff, and other public safety expenses. Limit factor: annual CPI-W change; levy lid lift expires in 2030.	Passed	60.06	39.94	November	2018	6, 6	1.96	
14	Bothell	King, Snohomish	Transportation	Single-year levy lid lift (increase of \$0.50, 9 years) for street maintenance and pedestrian safety improvements.	Passed	54.12	45.88	November	2016	Single-year (9 years)	0.5	
15	Bremerton	Kitsap	Criminal Justice, Fire	Single-year levy lid lift (increase of \$0.40 to \$1.87, permanent) for increased public safety services.	Failed	46.43	53.57	August	2023	1, permanent	1.87	
16	Carnation	King	Criminal Justice	Single-year levy lid lift (to \$1.84, permanent) for police services.	Failed	47.62	52.38	November	2014	Single-year (permanent)	1.83925	

Levy Lid Lift (RCW 84.55.050)

Jurisdiction		County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)	Tax Amount
17	Carnation	King	Criminal Justice, Other	Single-year levy lid lift (increase of \$0.61 to \$1.90, 6 years) for criminal justice services and to help stabilize the city's monetary reserves.	Failed	46.18	53.82	November	2011	Single-year (6 years)	0.61	
18	Cheney	Spokane	Criminal Justice, Fire	Multi-year levy lid lift (to \$3.10, 6 years/permanent) for public safety services. Limit factor: 106%. Includes exemption for qualifying seniors and people with disabilities.	Passed	55.99	44.01	November	2021	6, permanent	3.1	
19	Cheney	Spokane	Criminal Justice, Fire, Parks and Recreation, Other	Single-year levy lid lift (increase of \$0.70 to \$3.10, permanent) for police, fire, swimming pool, and other governmental services.	Passed	59.32	40.68	November	2015	Single-year (permanent)	3.1	
20	Cle Elum	Kittitas	Fire	Single-year levy lid lift (increase of \$0.50 to \$2.03, permanent) for volunteer fire department operations and improvements.	Passed	71.29	28.71	April	2020	1, permanent	2.03	
21	Cle Elum	Kittitas	Fire	Single-year levy lid lift (increase of \$0.50 to \$2.79, 5 years) for the fire department.	Passed	58.41	41.59	November	2015	Single-year (5 years)	0.5	
22	Connell	Franklin	Parks and Recreation	Single-year levy lid lift (increase of \$0.40, permanent) for park and recreation operations and improvements.	Passed	61.8	38.2	November	2011	Single-year (permanent)	0.4	
23	Cusick	Pend Oreille	Fire, EMS	Single-year levy lid lift (increase of \$1.17 to \$3.51, permanent) for fire and emergency medical services.	Failed	49.32	50.68	November	2016	Single-year (permanent)	1.17	
24	DuPont	Pierce	EMS	Multi-year levy lid lift (increase of \$0.66, 4 years) for paramedic services. Limit factor: 4% annually.	Failed	42	58	November	2019	4	0.66	
25	DuPont	Pierce	EMS	Single-year levy lid lift (increase of \$1.52, 6 years) for advanced life support services and additional EMS crew members. Replaces a \$0.50 EMS levy for a total levy rate increase of \$1.02.	Passed	58.11	41.89	August	2017	6	1.52	
26	DuPont	Pierce	Fire, Other	Single-year levy lid lift (increase of \$0.975 to \$2.14, 7 years) to pay for fire and public safety services as well as lease obligations for city hall and public safety buildings.	Failed	39.75	60.25	November	2012	Single-year (7 years)	2.14	

Levy Lid Lift (RCW 84.55.050)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)	Tax Amount
27	Duvall	King	Parks and Recreation, Other	Single-year levy lid lift (increase of \$0.325, 9 years) for debt service on ballfield improvements, employment of a full-time school resource officer, and IT system improvements.	Passed	50.99	49.01	November	2016	Single-year (9 years)	0.325	
28	Edgewood	Pierce	Transportation, Criminal Justice	Single-year levy lid lift (to \$1.30, permanent) for law enforcement and roads maintenance. Limit factor: 106%. Exempts qualifying seniors and people with disabilities.	Failed	41.43	58.57	November	2023	1, permanent	1.3	
29	Edmonds	Snohomish	Criminal Justice, Fire, Parks and Recreation, Other	Single-year levy lid lift (increase of \$0.17 to \$1.83, 3 years) for public safety, parks, and other city services.	Failed	42.57	57.43	November	2011	Single-year (3 years)	0.17	
30	Edmonds	Snohomish	Parks and Recreation	Single-year levy lid lift (increase of \$0.09 to \$1.74, permanent) for building maintenance and park improvements.	Failed	38.05	61.95	November	2011	Single-year (permanent)	0.09	
31	Edmonds	Snohomish	Transportation	Single-year levy lid lift (increase of \$0.17 to \$1.83, 3 years) for street pavement overlays.	Failed	41	59	November	2011	Single-year (3 years)	0.17	
32	Electric City	Grant	Criminal Justice	Single-year levy lid lift (increase of \$0.90 to \$3.10, permanent) to establish a police department or contract for police services.	Failed	31.98	68.02	November	2014	Single-year (permanent)	0.9	
33	Everett	Snohomish	EMS	Single-year EMS levy lid lift (to \$0.50, permanent).	Passed	52.77	47.23	November	2018	1, permanent	0.5	
34	Kent	King	Transportation, Parks and Recreation	Multi-year levy lid lift (increase of \$0.37 to \$1.96, 6 years/permanent) for city park and street improvements. Limit factor: 1% annually.	Failed	43.62	56.38	November	2012	Multi-year (6 years/permanent)	1.96	
35	Kirkland	King	Parks and Recreation	Single-year levy lid lift (to \$1.38, permanent) for parks, aquatics, and green loop trail networks. Exempts qualifying seniors and people with disabilities.	Failed	40.55	59.45	November	2023	1, permanent	1.38	
36	Kirkland	King	Fire, EMS	Single-year levy lid lift (increase of \$0.24 to \$1.23, permanent) for fire and emergency medical services/facilities, with exemption for qualifying seniors and people with disabilities.	Passed	71.28	28.72	November	2020	1, permanent	1.23	

Levy Lid Lift (RCW 84.55.050)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)	Tax Amount
37	Kirkland	King	Parks and Recreation	Single-year levy lid lift (increase of \$0.16, permanent) for parks and open space.	Passed	57.87	42.13	November	2012	Single-year (permanent)	0.16	
38	Kirkland	King	Transportation	Single-year levy lid lift (increase of \$0.20, permanent) for neighborhood street, pedestrian safety, and arterial improvements.	Passed	54.8	45.2	November	2012	Single-year (permanent)	0.204	
39	Lake Forest Park	King	Transportation, Parks and Recreation	Single-year levy lid lift (to \$1.57, permanent) for walkways, safe connections, parks, and recreation. Includes exemption for qualifying seniors and people with disabilities.	Failed	34.91	65.09	November	2021	1, permanent	1.57	
40	Maple Valley	King	Criminal Justice, Other	Single-year levy lid lift (to \$1.18, permanent) for public safety including police, safety patrols, school zone traffic enforcement, school resource officers, and crime prevention. Exempts qualifying seniors and people with disabilities.	Passed	65.65	34.35	November	2023	1, permanent	1.18	
41	Marysville	Snohomish	EMS	Multi-year EMS levy lid lift (to \$0.50, 6 years/permanent). Limit factor: 10% annually.	Passed	55.45	44.55	August	2017	6, permanent	0.5	
42	McCleary	Grays Harbor	Fire	Single-year levy lid lift (increase of \$0.48 to \$3.29, 5 years) to replace expired and non-compliant fire equipment.	Passed	58.67	41.33	November	2017	5	3.29	
43	McCleary	Grays Harbor	Criminal Justice	Multi-year levy lid lift (to \$3.18, 6 years/permanent) to restore police department funding. Limit factor: annual CPI increase or 1%.	Failed	29.86	70.14	August	2014	Multi-year (6 years/permanent)	3.18	
44	Medina	King	Criminal Justice, Fire, Parks and Recreation, Other	Multi-year levy lid lift (increase of \$0.20 to \$0.84, 6 years/permanent) to maintain police, fire, parks, and mandated community services. Limit factor: 5% annually. Includes exemption for qualifying low income seniors and people with disabilities.	Passed	50.91	49.09	November	2019	6, permanent	0.84	

Levy Lid Lift (RCW 84.55.050)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)	Tax Amount
45	Mercer Island	King	Parks and Recreation	Single-year levy lid lift (to \$0.86, 15 years) for park and open space maintenance and operations. Includes exemption for qualifying seniors and people with disabilities.	Passed	64.27	35.73	November	2022	1, 15	0.86	
46	Mercer Island	King	Criminal Justice, Parks and Recreation, Other	Multi-year levy lid lift (increase of \$0.24 to \$1.24, 6 years/permanent) to sustain current levels of police, safety net, mental health, and park services. Limit factor: 3% annually.	Failed	42.51	57.49	November	2018	6, permanent		1.24
47	Mercer Island	King	Fire	Single-year levy lid lift (increase of \$0.09 to \$1.52, 9 years) to finance a new fire station and related equipment.	Passed	71.95	28.05	November	2012	Single-year (9 years)	1.517	
48	Montesano	Grays Harbor	Fire, EMS	Single-year levy lid lift (increase of \$0.95 to \$3.73, 9 years) for fire safety and EMS improvements.	Passed	58.73	41.27	February	2017	Single-year (9 years)	3.73	
49	Mountlake Terrace	Snohomish	Parks and Recreation, Other	Multi-year levy lid lift (5 years/permanent) for interim city hall rent and parks and recreation. Initial lid lift to \$1.95, then increase of \$0.44 over next 3 years, then increase of \$0.25 in final year.	Passed	53.13	46.87	August	2016	Multi-year (5 years/permanent)	1.95	
50	Mukilteo	Snohomish	EMS	Single-year EMS levy lid lift (to \$0.50, 6 years).	Failed	41.22	58.78	August	2023	6	0.4	
51	Newport	Pend Oreille	Fire	Single-year levy lid lift (increase of \$1.00 to \$2.66, permanent) to maintain current level of fire protection.	Passed	67.08	32.92	November	2023	1, permanent	2.66	
52	Newport	Pend Oreille	Transportation	Single-year levy lid lift (increase of \$0.54 to \$2.50, permanent) for street preservation and repair.	Failed	44.04	55.96	November	2011	Single-year (permanent)	0.54	
53	Normandy Park	King	Other	Multi-year levy lid lift (to \$1.60, 6 years/permanent) to restore city services to previous levels. Limit factor: 104% or less to keep the tax rate at \$1.60/\$1,000 AV.	Passed	67.04	32.96	November	2021	6, permanent	1.6	
54	Normandy Park	King	Other	Multi-year levy lid lift (to \$1.60, 6 years/permanent) for city services. Limit factor: 4% annually.	Passed	70.49	29.51	August	2016	Multi-year (6 years/permanent)	1.6	

Levy Lid Lift (RCW 84.55.050)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)	Tax Amount
55	Normandy Park	King	Other	Multi-year levy lid lift (increase of \$0.16 to \$1.60, 6 years/permanent) to maintain general government services at current levels. Limit factor: 4% annually.	Failed	44	56	November	2015	Multi-year (6 years/permanent)	0.16	
56	Normandy Park	King	Other	Single-year levy lid lift (increase of \$0.29 to \$1.60, permanent) for city services.	Passed	65.4	34.6	November	2012	Single-year (permanent)	1.6	
57	Oak Harbor	Island	Fire	Single-year levy lid lift (increase of \$0.67 to \$2.49, permanent) for fire protection response time improvements.	Passed	61.23	38.77	November	2022	1, permanent	2.49	
58	Ocean Shores	Grays Harbor	Library	Single-year levy lid lift (increase of \$0.28 to \$3.22, 3 years) for the city library, replacing an expiring levy lid lift.	Passed	54.61	45.39	August	2014	Single-year (3 years)	3.221	
59	Ocean Shores	Grays Harbor	Library	Single-year levy lid lift (increase of \$0.25 to \$3.10, 2 years) for the city library, replacing an expiring levy lid lift.	Passed	51.58	48.42	August	2012	Single-year (2 years)	0.247	
60	Ocean Shores	Grays Harbor	EMS	Single-year levy lid lift (increase of \$0.50 to \$2.85, 3 years) for EMS, replacing an expiring EMS levy lid lift.	Passed	58.34	41.66	April	2012	Single-year (3 years)	0.5	
61	Ocean Shores	Grays Harbor	Library	Single-year levy lid lift (increase of \$0.25 to \$3.10, 2 years) for the city library, replacing an expiring levy lid lift.	Failed	48.81	51.2	April	2012	Single-year (2 years)	0.247	
62	Olympia	Thurston	Criminal Justice	Single-year levy lid lift (increase of \$0.45 to \$2.71, permanent) for public safety and law enforcement, including police training and recruitment, code enforcement, and mental health and community court services.	Passed	64.24	35.76	November	2017	1, permanent	2.71	
63	Pacific	King, Pierce	Transportation	Multi-year levy lid lift (to \$1.66, 6 years) for purchasing street repair and improvement materials. Limit factor: annual CPI increase.	Failed	23.47	76.53	November	2011	Multi-year (6 years)	1.66	
64	Palouse	Whitman	Fire, Other	Single-year levy lid lift (increase of \$0.61, permanent) for general city services and fire equipment.	Passed	59.66	40.34	November	2013	Single-year (permanent)	0.61	

Levy Lid Lift (RCW 84.55.050)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)	Tax Amount
65	Port Townsend	Jefferson	Fire, EMS	Single-year levy lid lift (increase of \$0.43 to \$2.49, permanent) for fire and EMS provided by contract with East Jefferson Fire Rescue. Levy expires if city annexes into the fire district.	Passed	50.1	49.9	November	2011	Single-year (permanent)	0.43	
66	Pullman	Whitman	Criminal Justice, Fire, Parks and Recreation, Other	Single-year levy lid lift (increase of \$0.65, permanent) for public safety, library, parks and recreation, and administrative services.	Passed	62.8	37.2	August	2013	Single-year (permanent)	0.65	
67	Pullman	Whitman	EMS	Single-year EMS levy lid lift (increase of \$0.09, permanent).	Passed	74.9	25.1	August	2013	Single-year (permanent)	0.09	
68	Redmond	King	Criminal Justice	Multi-year levy lid lift (to \$1.36, 6 years/permanent) for public safety operations and services, including body/car cameras and behavioral health and crisis response professionals. Limit factor: 105%.	Failed	47.08	52.92	November	2022	6, permanent	1.36	
69	Redmond	King	Transportation	Single-year levy lid lift (increase of \$0.28, 7 years) for public safety and transportation maintenance, including emergency services, school safety, property protection, roadway repair, and pedestrian crossings.	Failed	46.93	53.07	August	2015	Single-year (7 years)	0.28	
70	Redmond	King	Parks and Recreation	Single-year levy lid lift (increase of \$0.07, 7 years) for park and trail operation and maintenance.	Failed	45.97	54.03	August	2015	Single-year (7 years)	0.07	
71	Roslyn	Kittitas	Criminal Justice, Fire	Single-year levy lid lift (increase of \$0.70 to \$1.93, permanent) for public safety services. Includes exemption for qualifying seniors and people with disabilities.	Failed	49.61	50.39	August	2022	1, permanent	1.93	
72	Ruston	Pierce	Other	Single-year levy lid lift (increase of \$0.33 to \$1.17, permanent) for public safety and other governmental services.	Passed	63.66	36.34	November	2023	1, permanent	1.71	
73	San Juan County Public Hospital District No. 2	San Juan	Hospital	Multi-year levy lid lift (to \$0.75, 6 years/permanent). Limit factor: 106%.	Passed	60.09	39.91	November	2023	6, permanent	0.75	

Levy Lid Lift (RCW 84.55.050)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)	Tax Amount
74	Seattle	King	Affordable Housing	Single-year levy lid lift (increase of \$0.45 to \$3.60, 7 years) for affordable housing and related services. Exempts qualifying seniors and people with disabilities.	Passed	69.18	30.82	November	2023	1, 7	3.6	
75	Seattle	King	Library	Single-year levy lid lift (increase of \$0.12, 7 years) for library improvements, including operating hours, materials, technology, children's programming, building maintenance, and seismic retrofits. Includes exemption for qualifying seniors and disabled residents.	Passed	76	24	August	2019	7	0.12	
76	Seattle	King	Other	Single-year levy lid lift (increase of \$0.37, permanent) for early learning, preschool, college, K-12 education support, and job readiness programs. Includes exemption for qualifying seniors and disabled residents.	Passed	68.94	31.06	November	2018	1, permanent	0.37	
77	Seattle	King	Affordable Housing	Single-year levy lid lift (increase of \$0.25 to \$3.60, 7 years) for affordable housing and homelessness prevention and reduction programs.	Passed	70.6	29.4	August	2016	Single-year (7 years)	0.25	
78	Seattle	King	Other	Initiative to create publicly funded city elections, including campaign contribution limits and a voluntary public financing voucher system, funded by a single-year levy lid lift (increase of \$0.02, 10 years).	Passed	63.14	36.86	November	2015	Single-year (10 years)	0.02	
79	Seattle	King	Transportation	Single-year levy lid lift (increase of \$0.62 to \$3.60, 9 years) for wide variety of transportation projects.	Passed	58.67	41.33	November	2015	Single-year (9 years)	3.6	

Levy Lid Lift (RCW 84.55.050)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)	Tax Amount
80	Seattle	King	Other	Two-part proposition to establish affordable childcare. Option 1A (citizen initiative) would seek to limit childcare costs to 10% of family income and establish a \$15 minimum wage for childcare workers, but without a specific funding source. Option 1B (proposed by mayor and city council) would create a 4-year pilot program to develop affordable preschool, funded by a single-year levy lid lift (increase of \$0.11, 4 years). (Voters supported affordable childcare and selected Option 1B.)	Passed	68.2	31.8	November	2014	Single-year (4 years)	0.11	
81	Seattle	King	Other	Creating publicly financed city council elections, supported by a single-year levy lid lift (increase of \$0.02, 6 years).	Failed	49.63	50.37	November	2013	Single-year (6 years)	0.0164	
82	Seattle	King	Library	Single-year levy lid lift (increase of \$0.15 to \$3.60, 7 years) for library services.	Passed	67.17	35.83	August	2012	Single-year (7 years)	0.15	
83	Seattle	King	Human Services	Single-year levy lid lift (increase of \$0.27 to \$3.60, 7 years) for education support services, including school readiness and academic achievement programs, college and career preparation, and student health and community partnerships.	Passed	63.94	36.06	November	2011	Single-year (7 years)	0.27	
84	Sedro-Woolley	Skagit	Fire, EMS	Single-year levy lid lift (increase of \$0.82 to \$2.62, permanent) for fire and EMS. Exempts qualifying seniors and people with disabilities.	Passed	54.27	45.73	November	2023	1, permanent	2.62	
85	Sedro-Woolley	Skagit	Criminal Justice	Single-year levy lid lift (increase of \$0.56 to \$2.50, permanent) for police services. Includes exemption for qualifying seniors and people with disabilities.	Passed	54.05	45.95	November	2019	1, permanent	2.5	
86	Selah	Yakima	Fire	Single-year levy lid lift (increase of \$0.35 to \$2.62, permanent) for fire service operation and maintenance.	Passed	74.08	25.92	August	2019	1, permanent	2.62	

Levy Lid Lift (RCW 84.55.050)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)	Tax Amount
87	Shoreline	King	Criminal Justice, Parks and Recreation, Other	Multi-year levy lid lift (to \$1.39, 6 years/permanent) for police and public safety, parks, and community services. Limit factor: annual Seattle CPI-U increase. Includes exemption for qualifying seniors and people with disabilities.	Passed	62.84	37.16	November	2022	6, permanent	1.39	
88	Shoreline	King	Criminal Justice, Parks and Recreation	Multi-year levy lid lift (to \$1.39, 6 years/permanent) for increased police patrols, park and swimming pool improvements, and senior center and youth programs. Limit factor: annual CPI increase.	Passed	66.5	33.5	November	2016	Multi-year (6 years/permanent)	1.39	
89	Snoqualmie	King	Criminal Justice, Fire	Single-year levy lid lift (increase of \$0.23, permanent) for a public safety plan, including two extra police officers and one firefighter.	Passed	57.51	42.49	November	2016	Single-year (permanent)	0.23	
90	Snoqualmie	King	Fire, EMS, Transportation, Parks and Recreation, Criminal Justice	Single-year levy lid lift (increase of \$0.24 to \$2.99, permanent) for police, firefighters, EMS technicians, street maintenance and improvements, and preservation of parks and open space.	Passed	52.37	47.63	November	2012	Single-year (permanent)	2.99	
91	South Prairie	Pierce	EMS	Single-year EMS levy lid lift (to \$0.50, permanent).	Passed	74.67	25.33	November	2017	1, permanent	0.5	
92	Spokane	Spokane	Criminal Justice, Fire	Single-year levy lid lift (increase of \$0.30 to \$3.60, permanent) for police and fire personnel and crime reduction programs. Includes exemption for qualifying seniors and people with disabilities.	Passed	64.19	35.81	February	2019	1, permanent	3.6	
93	Spokane	Spokane	Library	Single-year levy lid lift (increase of \$0.07 not to exceed \$3.52, 7 years) for library operations.	Passed	71.32	28.68	April	2017	Single-year (7 years)	0.07	
94	Spokane	Spokane	Transportation	Single-year levy lid lift (increase of \$0.57, 20 years) for street repairs and improvements, replacing an existing tax and resulting in no net tax increase.	Passed	77.56	22.44	November	2014	Single-year (20 years)	0.57	

Levy Lid Lift (RCW 84.55.050)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)	Tax Amount
95	Spokane	Spokane	Library	Single-year levy lid lift (increase of \$0.07 to \$3.08, 4 years) for library operations.	Passed	66.17	33.83	February	2013	Single-year (4 years)	0.07	
96	Stanwood	Snohomish	Fire, EMS, Criminal Justice	Multi-year levy lid lift (to \$3.10, 6 years/permanent) for fire, EMS, and police services. Limit factor: 6% annually.	Passed	59.15	40.85	November	2015	Multi-year (6 years/permanent)	3.1	
97	Tacoma	Pierce	EMS	Multi-year EMS levy lid lift (to \$0.50, 6 years/permanent). Limit factor: 106%. Includes exemption for qualifying seniors and people with disabilities.	Passed	67.44	32.56	August	2023	6, permanent	0.5	
98	Tacoma	Pierce	Transportation	Utility tax increase (10 years, 1.5%) and single-year levy lid lift (increase of \$0.20, 10 years) for street and pedestrian improvements.	Passed	50.03	49.97	November	2015	10	0.2	0.015
99	University Place	Pierce	Criminal Justice	Single-year levy lid lift (to \$1.01, permanent) to add law enforcement officers and a specialist addressing homelessness, park safety, and crime prevention.	Passed	52.5	47.5	April	2023	1, permanent	1.01	
100	University Place	Pierce	Criminal Justice	Single-year levy lid lift (from \$0.78 to \$1.29, permanent) to provide stable law enforcement funding. Includes exemption for qualifying seniors and people with disabilities.	Failed	49.64	50.36	November	2022	1, permanent	1.29	
101	Vancouver	Clark	Fire, EMS	Single-year levy lid lift (increase of \$0.50 to \$2.56, permanent) for fire and emergency services including seismic retrofitting. Includes exemption for qualifying seniors and people with disabilities.	Passed	53.32	46.68	February	2022	1, permanent	2.56	
102	Walla Walla	Walla Walla	Parks and Recreation	Single-year levy lid lift (increase of \$0.50 to \$3.07, 9 years) to construct, maintain, and operate a swimming pool/aquatic center.	Failed	42.62	57.38	August	2012	Single-year (9 years)	3.07	
103	Washougal	Clark	Fire, EMS	Single-year levy lid lift (increase of \$0.10 to \$2.10, 6 years) for fire and EMS.	Passed	64.38	35.62	November	2020	1, 6	2.1	

Levy Lid Lift (RCW 84.55.050)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)	Tax Amount
104	Washougal	Clark	Fire, EMS	Single-year levy lid lift (increase of \$0.10 to \$2.85, 6 years) for fire and EMS, replacing an expiring levy lid lift.	Passed	58.59	41.41	November	2014	Single-year (6 years)	0.1	
105	Washougal	Clark	Criminal Justice	Single-year levy lid lift (increase of \$0.10 to \$2.85, 6 years) for police, code enforcement, and public safety services.	Failed	48.32	51.68	November	2014	Single-year (6 years)	0.1	
106	Waterville	Douglas	Parks and Recreation	Single-year levy lid lift (to \$2.80, permanent), with \$0.50 of the levy increase dedicated to swimming pool maintenance and operation for at least 6 years.	Passed	63.27	36.73	November	2011	Single-year (permanent)	0.5	
107	West Richland	Benton	Library	Repealing a 2.5% utility tax increase and replacing it with a single-year levy lid lift (increase of \$0.45 to \$2.00, permanent) to fund the city library.	Passed	51.78	48.22	November	2016	Single-year (permanent)	0.45	
108	White Salmon	Klickitat	Parks and Recreation	Single-year levy lid lift (increase of \$0.18 to \$1.29, 1 year) for swimming pool operations and maintenance.	Passed	72.49	27.51	November	2017	1	1.29	
109	White Salmon	Klickitat	Parks and Recreation	Single-year levy lid lift (increase of \$0.18 to \$1.36, 5 years) for swimming pool operations and maintenance.	Passed	69.84	30.16	November	2012	Single-year (5 years)	1.362	
110	Wilkeson	Pierce	Fire	Single-year levy lid lift (increase of \$1.50 to \$3.10, permanent) for fire maintenance and operation.	Passed	65.18	34.82	November	2013	Single-year (permanent)	3.1	
111	Woodland	Clark, Cowlitz	Criminal Justice	Single-year levy lid lift (increase of \$0.63 to \$2.47, permanent) to fund police equipment and three new police officers.	Passed	50.04	49.96	November	2019	1, permanent	2.47	
112	Woodland	Clark, Cowlitz	Criminal Justice	Single-year levy lid lift (increase of \$0.78 to \$2.84, permanent) for three new police officers.	Failed	49.3	50.7	November	2017	1, permanent	2.84	
113	Woodway	Snohomish	Fire, EMS, Transportation, Criminal Justice, Other	Single-year levy lid lift (to \$2.48, permanent) for town operations, including police, fire, EMS, roads, and administration.	Failed	39.68	60.32	November	2016	1, permanent	2.48	
114	Yakima	Yakima	Criminal Justice, Fire, Human Services, Parks and Recreation, Transportation	Single-year levy lid lift (increase of \$0.40 to \$3.10, permanent) for public safety, parks and recreation, youth and family services, homelessness, street facilities, and other services.	Failed	37.09	62.91	February	2020	1, permanent	3.1	

Attachment 13 - Property Tax Excess Levy (Greater than \$1.60)

Results Summary	
Total Results	284
Measures Passed	231
Measures Failed	53

MRSC City Election Results Since 2011

Excess O&M Levy (RCW 84.52.052, RCW 84.52.054)

Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)
1 Albion	Whitman	Criminal Justice, Fire, Parks and Recreation, Other	Excess O&M levy (1 year, \$0.86) for code enforcement, police, fire, and park safety.	Passed	73.79	26.21	November	2023	1	0.86
2 Albion	Whitman	Cemetery, Parks and Recreation	Excess O&M levy (1 year, \$0.98) for parks, building, cemetery maintenance and repair.	Passed	62.2	37.8	November	2019	1	0.98
3 Albion	Whitman	Transportation	Excess levy (\$0.98) for street maintenance and repair.	Passed	67.91	32.09	November	2015	15	0.98
4 Asotin	Asotin	EMS	Excess O&M levy (1 year, \$1.30) for ambulance/emergency medical services maintenance and operation.	Passed	72.29	27.21	November	2021	1	1.3
5 Asotin	Asotin	Transportation, Other	Excess levy (\$0.50) for general operations and street improvements.	Failed	44.09	55.91	November	2016	1	0.5
6 Asotin	Asotin	Transportation	Excess levy (\$0.50) for street maintenance and improvements.	Failed	38.99	61.01	November	2015	1	0.5
7 Asotin	Asotin	EMS	Excess levy (\$0.40) for emergency medical services.	Passed	70.3	29.7	November	2011	1	0.4
8 Castle Rock	Cowlitz	Library	Excess O&M levy (1 year, \$0.30) for library services.	Failed	56.84	43.16	November	2022	1	0.3
9 Castle Rock	Cowlitz	Library	Excess O&M levy (1 year, \$0.30) to fund library maintenance and operations.	Failed	58.47	41.53	August	2022	1	0.3
10 Castle Rock	Cowlitz	Library	Excess O&M levy (1 year, \$0.30) for library maintenance and operation.	Failed	57.88	42.12	November	2021	1	0.3
11 Castle Rock	Cowlitz	Library	Excess O&M levy (1 year, \$0.30) to fund library maintenance and operations. (Measure received over 60% support but fell short of required validation/voter turnout requirements.)	Failed	62.13	37.87	August	2021	1	0.3
12 Castle Rock	Cowlitz	Library	Excess O&M levy (1 year, \$0.50) for library maintenance and operation.	Failed	57.9	42.1	November	2020	1	0.5
13 Castle Rock	Cowlitz	Library	Excess O&M levy (1 year, \$0.50) for library maintenance and operations.	Failed	55.2	44.8	August	2020	1	0.5
14 Castle Rock	Cowlitz	Library	Excess O&M levy (1 year, \$0.50) for library maintenance and operations.	Failed	56.95	43.05	November	2019	1	0.5
15 Castle Rock	Cowlitz	Library	Excess O&M levy (1 year, \$0.50) for library maintenance and operations.	Failed	59.95	40.05	August	2019	1	0.5

Excess O&M Levy (RCW 84.52.052, RCW 84.52.054)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)
16	Castle Rock	Cowlitz	Library	Excess levy (\$0.50) for library maintenance and operations.	Passed	63.16	36.84	August	2018	1	0.5
17	Castle Rock	Cowlitz	Library	Excess levy (\$0.50) for library maintenance and operation. (Measure failed to meet turnout requirements.)	Failed	68.56	31.44	August	2017	1	0.5
18	Castle Rock	Cowlitz	Library	Excess levy (\$0.50) for library services.	Passed	66.14	33.86	August	2016	1	0.5
19	Castle Rock	Cowlitz	Library	Excess levy (\$0.50) for library services.	Passed	61.11	38.89	August	2015	1	0.5
20	Castle Rock	Cowlitz	Library	Excess levy (\$0.50) for library services.	Passed	65.43	34.57	August	2014	1	0.5
21	Castle Rock	Cowlitz	Library	Excess levy (\$0.50) for library services.	Passed	64.56	35.44	August	2013	1	0.5
22	Castle Rock	Cowlitz	Library	Excess levy (\$0.50) for public library services.	Passed	62.32	37.68	February	2012	1	0.5
23	Clarkston	Asotin	EMS	Excess O&M levy (1 year, \$1.45) for ambulance and emergency medical services.	Passed	67.82	32.18	November	2023	1	1.45
24	Clarkston	Asotin	EMS	Excess O&M levy (1 year, \$1.11) for ambulance and emergency medical services.	Passed	68.95	31.05	November	2022	1	1.11
25	Clarkston	Asotin	EMS	Excess O&M levy (1 year, \$1.60) for ambulance and emergency medical services.	Passed	72.64	27.36	November	2020	1	1.6
26	Clarkston	Asotin	EMS	Excess O&M levy (1 year, \$1.57) for ambulance and emergency medical services maintenance and operation.	Passed	72.47	27.53	November	2019	1	1.57
27	Clarkston	Asotin	EMS	Excess O&M levy (1 year, \$1.45) for ambulance and emergency medical services.	Passed	67.46	32.54	November	2018	1	1.45
28	Clarkston	Asotin	EMS	Excess levy (\$1.38) for emergency medical services.	Passed	69.58	30.42	November	2017	1	1.38
29	Clarkston	Asotin	EMS	Excess levy (\$1.33) for ambulance and emergency medical services.	Passed	71.88	28.13	November	2016	1	1.33
30	Clarkston	Asotin	EMS	Excess levy (\$1.35) for EMS maintenance and operations.	Passed	73.32	26.68	November	2015	1	1.35
31	Clarkston	Asotin	EMS	Excess levy (\$1.33) for EMS.	Passed	73.53	26.47	November	2014	1	1.33
32	Clarkston	Asotin	EMS	Excess levy (\$1.31) for emergency medical services.	Passed	74.28	25.72	November	2013	1	1.31
33	Clarkston	Asotin	EMS	Excess levy (\$1.29) for emergency medical services.	Passed	72.12	27.88	November	2012	1	1.29
34	Clarkston	Asotin	EMS	Excess levy (\$1.27) for emergency medical services.	Passed	70.13	29.87	November	2011	1	1.27
35	Colton	Whitman	Transportation, Water and Sewer, Other	Excess O&M levy (\$0.85) for general operations and improvement of streets and water/sewer systems.	Passed	79.72	20.28	November	2023	1	0.85
36	Colton	Whitman	Transportation, Water and Sewer, Other	Excess O&M levy (1 year, \$0.85) for general operations, streets, and water/sewer systems.	Passed	75.78	24.22	November	2022	1	0.85

Excess O&M Levy (RCW 84.52.052, RCW 84.52.054)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)
37	Colton	Whitman	Transportation, Water and Sewer, Other	Excess O&M levy (1 year, \$0.87) for general operations, street improvements, and water/sewer systems.	Passed	80.26	19.74	November	2021	1	0.87
38	Colton	Whitman	Transportation, Water and Sewer, Other	Excess O&M levy (1 year, \$0.88) for general operations, street improvements, and water/sewer systems.	Passed	70.57	29.43	November	2020	1	0.88
39	Colton	Whitman	Transportation, Water and Sewer, Other	Excess O&M levy (1 year, \$1.05) for general operations, improvement of town streets, and water/sewer system.	Passed	78.24	21.76	November	2019	1	1.05
40	Colton	Whitman	Water and Sewer	Excess O&M levy (1 year, \$1.06) for the water system.	Passed	81.82	18.18	February	2019	1	1.06
41	Colton	Whitman	Transportation, Water and Sewer, Other	Excess levy (\$1.09) for general operations, streets, and water/sewer systems.	Passed	76.81	23.19	November	2017	1	1.09
42	Colton	Whitman	Transportation, Water and Sewer, Other	Excess levy (\$1.11) for general operations, street improvements, and water/sewer systems.	Passed	74.22	25.78	November	2016	1	1.11
43	Colton	Whitman	Transportation, Water and Sewer, Other	Excess levy (\$1.20) for general operations, streets, and water/sewer systems.	Passed	71.11	28.89	November	2015	1	1.2
44	Colton	Whitman	Transportation, Water and Sewer, Other	Excess levy (\$1.20) for general operations and improvement of streets and water/sewer systems.	Passed	67.2	32.8	November	2014	1	1.2
45	Colton	Whitman	Transportation, Water and Sewer, Other	Excess levy (\$1.20) for general operations and improvement of town streets and water/sewer systems.	Passed	73.99	26.01	November	2013	1	1.2
46	Colton	Whitman	Transportation, Water and Sewer, Other	Excess levy (\$1.20) for general operations and improvement of town streets and water/sewer systems.	Passed	67.98	32.02	November	2012	1	1.2
47	Colton	Whitman	Transportation, Water and Sewer, Other	Excess levy (\$1.20) for general operations and improvement of streets and water system.	Passed	68.79	31.21	November	2011	1	1.2
48	Eatonville	Pierce	Criminal Justice, Fire	Excess levy (\$2.00) for public safety operations.	Failed	36.23	63.77	November	2014	1	2
49	Eatonville	Pierce	Other	Excess levy (\$1.00) for town general expenses.	Failed	40.03	59.97	November	2012	1	1
50	Electric City	Grant	Parks and Recreation	Excess O&M levy (1 year, \$0.14) for Ice Age Park maintenance and operations.	Failed	36.6	63.4	November	2020	1	0.14
51	Elma	Grays Harbor	Criminal Justice	Excess O&M levy (1 year, \$0.52) for funding police department maintenance and operations.	Passed	60.44	39.56	August	2023	1	0.52
52	Elma	Grays Harbor	Criminal Justice	Excess O&M levy (1 year, \$0.67) to partially fund police department.	Passed	64.71	35.29	August	2022	1	0.67
53	Elma	Grays Harbor	Criminal Justice	Excess O&M levy (1 year, \$0.77) to partially fund police services.	Passed	72.74	27.26	August	2021	1	0.77

Excess O&M Levy (RCW 84.52.052, RCW 84.52.054)

Jurisdiction		County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)
54	Elma	Grays Harbor	Criminal Justice	Excess O&M levy (1 year, \$0.84) to partially fund police department operations and maintenance.	Passed	73.22	26.78	August	2020	1	0.84
55	Elma	Grays Harbor	Criminal Justice	Excess O&M levy (1 year, \$0.98) to partially fund police operations and hiring.	Passed	72.31	27.69	August	2019	1	0.98
56	Elma	Grays Harbor	Criminal Justice	Excess levy (\$0.72) to partially fund police services.	Passed	67.59	32.41	August	2018	1	0.72
57	Elma	Grays Harbor	Criminal Justice	Excess levy (\$0.94) to partially fund the police department.	Passed	82.53	17.47	August	2017	1	0.94
58	Elma	Grays Harbor	Criminal Justice	Excess levy (\$1.29) to partially fund police department.	Passed	62.36	37.64	August	2016	1	1.29
59	Elma	Grays Harbor	Criminal Justice	Excess levy (\$1.28) for police department maintenance and operations.	Passed	62.89	37.11	August	2015	1	1.28
60	Endicott	Whitman	Fire, EMS	Excess O&M levy (1 year, \$0.25) for fire and EMT protection.	Passed	86.49	13.51	November	2023	1	0.25
61	Endicott	Whitman	Transportation	Excess O&M levy (1 year, \$0.53) for street work and maintenance.	Passed	73.64	26.36	November	2023	1	0.53
62	Endicott	Whitman	Parks and Recreation	Excess O&M levy (1 year, \$0.27) for park maintenance.	Passed	67.89	32.11	November	2023	1	0.27
63	Endicott	Whitman	Fire, EMS	Excess O&M levy (1 year, \$0.20) for fire and EMT protection.	Passed	73.86	26.14	November	2022	1	0.2
64	Endicott	Whitman	Transportation	Excess O&M levy (1 year, \$0.53) for street work and maintenance.	Passed	66.23	33.77	November	2022	1	0.53
65	Endicott	Whitman	Parks and Recreation	Excess O&M levy (1 year, \$0.27) for park maintenance.	Failed	54.67	45.33	November	2022	1	0.27
66	Endicott	Whitman	Transportation	Excess O&M levy (1 year, \$0.53) for street work and maintenance.	Passed	72.48	27.52	November	2021	1	0.53
67	Endicott	Whitman	Fire, EMS	Excess O&M levy (1 year, \$0.20) for fire and EMT protection.	Passed	80.73	19.27	November	2021	1	0.2
68	Endicott	Whitman	Parks and Recreation	Excess O&M levy (1 year, \$0.27) for park maintenance.	Passed	65.14	34.86	November	2021	1	0.27
69	Endicott	Whitman	Fire, EMS	Excess O&M levy (1 year, \$0.62) for fire and emergency medical services.	Passed	81.14	18.86	November	2020	1	0.62
70	Endicott	Whitman	Transportation	Excess O&M levy (1 year, \$1.64) for street work and maintenance.	Passed	74.14	25.86	November	2020	1	1.64
71	Endicott	Whitman	Parks and Recreation	Excess O&M levy (1 year, \$0.57) for park maintenance.	Passed	63.43	36.57	November	2020	1	0.57
72	Endicott	Whitman	Fire, EMS	Excess O&M levy (1 year, \$0.62) for fire and EMT protection.	Passed	81.9	18.1	November	2019	1	0.62
73	Endicott	Whitman	Transportation	Excess O&M levy (1 year, \$1.64) for street work and maintenance.	Passed	71.7	28.3	November	2019	1	1.64
74	Endicott	Whitman	Parks and Recreation	Excess O&M levy (1 year, \$0.57) for park maintenance.	Passed	65.71	34.29	November	2019	1	0.57

Excess O&M Levy (RCW 84.52.052, RCW 84.52.054)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)
75	Endicott	Whitman	Fire, EMS	Excess O&M levy (1 year, \$0.69) for fire protection and EMS.	Passed	84.21	15.79	November	2018	1	0.69
76	Endicott	Whitman	Fire, EMS	Excess levy (\$0.69) for fire and EMS.	Passed	90.65	9.35	February	2015	1	0.69
77	Endicott	Whitman	Transportation	Excess levy (\$1.57) for street work and maintenance.	Passed	74.07	25.93	November	2014	1	1.57
78	Endicott	Whitman	Parks and Recreation	Excess levy (\$0.55) for park maintenance.	Passed	67.41	32.59	November	2014	1	0.55
79	Endicott	Whitman	Transportation	Excess levy (\$1.69) for street work and maintenance.	Passed	75	25	November	2013	1	1.69
80	Endicott	Whitman	Parks and Recreation	Excess levy (\$0.59) for park maintenance.	Passed	70	30	November	2013	1	0.59
81	Endicott	Whitman	Parks and Recreation	Excess levy (\$0.61) for park maintenance.	Passed	66.07	33.93	November	2012	1	0.61
82	Endicott	Whitman	Transportation	Excess levy (\$1.74) for street work and maintenance.	Passed	70.18	29.82	November	2012	1	1.74
83	Endicott	Whitman	Parks and Recreation	Excess levy for park maintenance.	Passed	61.4	38.6	November	2011	1	
84	Endicott	Whitman	Transportation	Excess levy for street work and maintenance.	Passed	66.38	33.62	November	2011	1	
85	Farmington	Whitman	Transportation	Excess O&M levy (1 year, \$2.98) for street maintenance, repair, and improvements.	Failed	52.38	47.62	November	2023	1	2.98
86	Farmington	Whitman	Other	Excess O&M levy (1 year, \$1.65) for current expense fund.	Failed	55.56	44.44	November	2023	1	1.56
87	Farmington	Whitman	Transportation	Excess O&M levy (1 year, \$2.68) for street maintenance, repair, and improvements.	Passed	68.25	31.75	August	2022	1	2.68
88	Farmington	Whitman	Other	Excess O&M levy (1 year, \$1.43) for current expense fund.	Passed	66.67	33.33	August	2022	1	1.43
89	Farmington	Whitman	Transportation	Excess O&M levy (1 year, \$1.50) for street maintenance and improvements.	Passed	63.79	36.21	November	2021	1	1.5
90	Farmington	Whitman	Other	Excess O&M levy (1 year, \$2.82) for the current expense fund.	Failed	58.62	41.38	November	2021	1	2.82
91	Farmington	Whitman	Transportation	Excess O&M levy (1 year, \$1.57) for street maintenance, repair, and improvements.	Passed	65.22	34.78	November	2020	1	1.57
92	Farmington	Whitman	Other	Excess O&M levy (1 year, \$2.94) for the current expense fund.	Failed	51.09	48.91	November	2020	1	2.94
93	Farmington	Whitman	Transportation	Excess O&M levy (1 year, \$1.57) for street maintenance, repair, and improvements.	Failed	51.47	48.53	August	2020	1	1.57
94	Farmington	Whitman	Other	Excess O&M levy (1 year, \$2.94) for the current expense fund.	Failed	52.94	47.06	August	2020	1	2.94
95	Farmington	Whitman	Transportation	Excess O&M levy (1 year, \$1.64) for street maintenance, repair, and improvements.	Passed	61.54	38.46	August	2019	1	1.64
96	Farmington	Whitman	Other	Excess O&M levy (1 year, \$3.06) for current expense fund.	Passed	63.46	36.54	August	2019	1	3.06
97	Farmington	Whitman	Other	Excess O&M levy (1 year, \$3.06) for the current expense fund.	Failed	58.44	41.56	November	2018	1	3.06

Excess O&M Levy (RCW 84.52.052, RCW 84.52.054)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)
98	Farmington	Whitman	Transportation	Excess levy (\$1.64) for street maintenance, repair, and improvements.	Failed	57.38	42.62	August	2018	1	1.64
99	Farmington	Whitman	Other	Excess levy (\$3.06) for the town's general fund.	Failed	47.46	52.54	August	2018	1	3.06
100	Farmington	Whitman	Transportation	Excess levy (\$1.44) for street maintenance, repair, and improvements.	Failed	57.69	42.31	November	2017	1	1.44
101	Farmington	Whitman	Transportation	Excess levy (\$1.44) for street maintenance, repair, and improvements.	Failed	55.36	44.64	August	2017	10	1.44
102	Farmington	Whitman	Other	Excess levy (\$0.96) for current expense fund.	Passed	62.5	37.5	August	2017	1	0.96
103	Farmington	Whitman	Fire, Other	Excess levy (\$2.40) for purchase of fire equipment and other town equipment.	Passed	62.5	37.5	August	2017	1	2.4
104	Farmington	Whitman	Transportation	Excess levy (\$1.38) for street maintenance, repair, and improvements.	Passed	60.47	39.53	November	2016	1	1.38
105	Farmington	Whitman	Transportation	Excess levy (\$1.38) for street maintenance, repair, and improvements.	Failed	57.78	42.22	August	2016	1	1.38
106	Farmington	Whitman	Other	Excess levy (\$0.92) for current expense fund.	Passed	64.44	35.56	August	2016	1	0.92
107	Farmington	Whitman	Transportation	Excess levy (\$1.08) for the city street maintenance fund.	Passed	64.06	35.94	August	2015	1	1.08
108	Farmington	Whitman	Other	Excess levy (\$0.72) for the current expense fund.	Passed	66.67	33.33	August	2015	1	0.72
109	Farmington	Whitman	Transportation	Excess levy (\$0.84) for street maintenance fund.	Passed	71.6	28.4	November	2014	1	0.84
110	Farmington	Whitman	Other	Excess levy (\$0.56) for current expense fund.	Passed	71.95	28.05	November	2014	1	0.56
111	Farmington	Whitman	Transportation	Excess levy (\$0.84) for street maintenance fund.	Failed	53.23	46.77	August	2014	1	0.84
112	Farmington	Whitman	Other	Excess levy (\$0.56) for current expense fund.	Failed	58.06	41.94	August	2014	1	0.56
113	Farmington	Whitman	Transportation	Excess levy (\$1.37) for city street maintenance fund.	Passed	66.67	33.33	August	2013	1	1.37
114	Farmington	Whitman	Other	Excess levy (\$0.91) for current expense fund.	Passed	63.64	36.36	August	2013	1	0.91
115	Farmington	Whitman	Other	Excess levy (\$2.66) for current expense fund.	Passed	62.69	37.31	August	2012	1	2.66
116	Farmington	Whitman	Transportation	Excess levy (\$1.78) for street maintenance fund.	Passed	67.16	32.84	August	2012	1	1.78
117	Farmington	Whitman	Other	Excess levy (\$0.93) for the special equipment fund.	Failed	50.79	49.21	November	2011	1	0.93
118	Farmington	Whitman	Other	Excess levy (\$2.40) for current expense fund.	Failed	57.81	42.19	November	2011	1	2.4
119	Farmington	Whitman	Transportation	Excess levy (\$2.24) for street maintenance fund.	Passed	66.38	33.62	November	2011	1	2.24
120	Garfield	Whitman	Transportation	Excess O&M levy (1 year, \$2.50) for street maintenance, repair, and improvements.	Passed	68.98	31.02	November	2023	1	2.5

Excess O&M Levy (RCW 84.52.052, RCW 84.52.054)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)
121	Garfield	Whitman	Transportation	Excess O&M levy (1 year, \$2.54) for street maintenance, repair, and improvements.	Passed	63.19	36.81	August	2022	1	2.54
122	Garfield	Whitman	Transportation	Excess O&M levy (1 year, \$2.67) for street maintenance and improvements.	Passed	63.59	36.41	November	2021	1	2.67
123	Garfield	Whitman	Transportation	Excess O&M levy (1 year, \$2.59) for street maintenance, repair, and improvements.	Passed	62.89	37.11	August	2020	1	2.59
124	Garfield	Whitman	Transportation	Excess O&M levy (1 year, \$2.59) for street maintenance, repair, and improvements.	Passed	71.28	28.72	November	2019	1	2.59
125	Garfield	Whitman	Transportation	Excess levy (\$2.59) for street maintenance, repair, and improvements.	Passed	69.79	30.21	August	2018	1	2.59
126	Garfield	Whitman	Transportation	Excess levy (\$2.63) for street maintenance, repair, and improvements.	Failed	58.25	41.75	August	2017	1	2.63
127	Garfield	Whitman	Transportation	Excess levy (\$2.64) for street maintenance, repair, and improvement.	Failed	53.8	46.2	November	2016	1	2.64
128	Garfield	Whitman	Transportation	Excess levy (\$2.64) for street maintenance, repair, and improvements.	Passed	62.76	37.24	August	2016	1	2.64
129	Garfield	Whitman	Transportation	Excess levy (\$2.55) for street maintenance, repair, and improvements.	Passed	65.57	34.43	November	2015	1	2.55
130	Garfield	Whitman	Transportation	Excess levy (\$2.55) for street maintenance, repair, and improvements.	Failed	56.13	43.87	August	2015	1	2.55
131	Garfield	Whitman	Transportation	Excess levy (\$2.41) for street maintenance, repairs, and improvements.	Passed	67.74	32.36	August	2014	1	2.41
132	Garfield	Whitman	Transportation	Excess levy (\$2.65) for street maintenance, repairs, and improvements.	Passed	74.6	25.4	August	2013	1	2.65
133	Garfield	Whitman	Transportation	Excess levy (\$2.64) for street maintenance, repair, and improvements.	Passed	67.01	32.99	August	2012	1	2.64
134	Gold Bar	Snohomish	Other	Excess levy (\$1.00) for city litigation expenses.	Failed	43.12	56.88	November	2012	1	1
135	McCleary	Grays Harbor	Criminal Justice	Excess levy (\$2.18) to partially fund police department.	Failed	45.26	54.74	November	2015	1	2.18
136	McCleary	Grays Harbor	Criminal Justice	Excess levy (\$1.14) to partially restore police department funding.	Failed	28.95	71.05	August	2014	1	1.14
137	Oakesdale	Whitman	Fire, EMS	Excess O&M levy (1 year, \$0.54) for fire protection and EMS.	Passed	89.07	10.93	November	2023	1	0.54
138	Oakesdale	Whitman	Transportation	Excess O&M levy (1 year, \$2.30) for street improvements and maintenance.	Passed	78.8	21.2	November	2023	1	2.3
139	Oakesdale	Whitman	Fire, EMS	Excess O&M levy (\$1 year, \$0.50) for fire protection and EMS.	Passed	83.17	16.83	November	2022	1	0.5

Excess O&M Levy (RCW 84.52.052, RCW 84.52.054)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)
140	Oakesdale	Whitman	Transportation	Excess O&M levy (1 year, \$1.60) for street maintenance and expenses.	Passed	73.79	26.21	November	2022	1	1.6
141	Oakesdale	Whitman	Transportation	Excess O&M levy (1 year, \$1.90) for chip sealing streets.	Passed	64.56	35.44	November	2022	1	1.9
142	Oakesdale	Whitman	Fire, EMS	Excess O&M levy (1 year, \$0.55) for fire protection and EMS.	Passed	79.49	20.51	November	2021	1	0.55
143	Oakesdale	Whitman	Transportation	Excess O&M levy (1 year, \$1.60) for street maintenance and improvements.	Passed	75.16	24.84	November	2021	1	1.6
144	Oakesdale	Whitman	Transportation	Excess O&M levy (1 year, \$1.96) for chip sealing streets.	Passed	70.32	29.68	November	2021	1	1.96
145	Oakesdale	Whitman	Fire, EMS	Excess O&M levy (1 year, \$0.76) for fire protection and emergency medical services.	Passed	86.77	13.23	November	2020	1	0.76
146	Oakesdale	Whitman	Transportation	Excess O&M levy (1 year, \$2.22) for street work and maintenance.	Passed	74.51	25.49	November	2020	1	2.22
147	Oakesdale	Whitman	Transportation	Excess O&M levy (1 year, \$2.71) for chip sealing streets.	Passed	67.32	32.68	November	2020	1	2.71
148	Oakesdale	Whitman	Fire, EMS	Excess O&M levy (1 year, \$0.80) for fire protection and EMS.	Passed	87.88	12.12	November	2019	1	0.8
149	Oakesdale	Whitman	Transportation	Excess O&M levy (1 year, \$2.20) for street work, street lights, street expenses, and maintenance.	Passed	79.52	20.48	November	2019	1	2.2
150	Oakesdale	Whitman	Transportation	Excess O&M levy (1 year, \$2.70) for chip sealing streets.	Passed	74.55	25.45	November	2019	1	2.7
151	Oakesdale	Whitman	Fire	Excess O&M levy (1 year, \$0.77) for fire protection.	Passed	85.07	14.93	November	2018	1	0.77
152	Oakesdale	Whitman	Transportation	Excess O&M levy (1 year, \$2.25) for street work, street lights, and other street expenses.	Passed	76.58	23.42	November	2018	1	2.25
153	Oakesdale	Whitman	Fire	Excess levy (\$0.81) for fire protection.	Passed	84.87	15.13	November	2017	1	0.81
154	Oakesdale	Whitman	Transportation	Excess levy (\$2.38) for street maintenance and expenses.	Passed	79.87	20.13	November	2017	1	2.38
155	Oakesdale	Whitman	Fire	Excess levy (\$0.80) for fire protection.	Passed	85.04	14.96	November	2016	1	0.8
156	Oakesdale	Whitman	Water and Sewer	Excess levy (\$2.05) for water and sewer upgrades and capital improvements.	Passed	78.35	21.65	November	2016	1	2.05
157	Oakesdale	Whitman	Fire	Excess levy (\$0.82) for fire protection.	Passed	85.03	14.97	November	2015	1	0.82
158	Oakesdale	Whitman	Transportation	Excess levy (\$2.10) for street maintenance.	Passed	79.64	20.36	November	2015	1	2.1
159	Oakesdale	Whitman	Fire	Excess levy (\$0.73) for fire protection.	Passed	83.08	16.92	November	2014	1	0.73
160	Oakesdale	Whitman	Transportation	Excess levy (\$1.89) for street work and maintenance.	Passed	77.11	22.89	November	2014	1	1.89

Excess O&M Levy (RCW 84.52.052, RCW 84.52.054)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)
161	Oakesdale	Whitman	Transportation	Excess levy (\$2.22) for street lights and street maintenance.	Passed	73.86	26.14	November	2013	1	2.22
162	Oakesdale	Whitman	Fire	Excess levy (\$0.87) for fire protection.	Passed	78.98	21.02	November	2013	1	0.87
163	Oakesdale	Whitman	Criminal Justice, Fire	Excess levy (\$1.27) for law enforcement and fire protection.	Passed	74.31	25.69	November	2012	1	1.27
164	Oakesdale	Whitman	Transportation	Excess levy (\$1.90) for street lights and street maintenance.	Passed	73.52	26.48	November	2012	1	1.9
165	Palouse	Whitman	Other	Excess O&M levy (1 year, \$0.74) for infrastructure.	Passed	63.27	36.73	November	2023	1	0.74
166	Palouse	Whitman	Parks and Recreation	Excess O&M levy (1 year, \$0.67) for swimming pool operation and maintenance.	Passed	65.59	34.41	November	2023	1	0.67
167	Palouse	Whitman	Transportation	Excess O&M levy (1 year, \$0.67) for street improvements and street oiling.	Passed	61.01	38.99	November	2023	1	0.67
168	Palouse	Whitman	Transportation	Excess O&M levy (1 year, \$0.70) for street improvements and oiling.	Passed	67.22	32.78	November	2022	1	0.7
169	Palouse	Whitman	Parks and Recreation	Excess O&M levy (1 year, \$0.63) for swimming pool operation and maintenance.	Passed	63.97	36.03	November	2022	1	0.63
170	Palouse	Whitman	Other	Excess O&M levy (1 year, \$0.74) for infrastructure operation and maintenance.	Passed	64.09	35.91	November	2022	1	0.74
171	Palouse	Whitman	Transportation	Excess O&M levy (1 year, \$0.70) for street improvements and oiling.	Passed	70.29	29.71	November	2021	1	0.7
172	Palouse	Whitman	Parks and Recreation	Excess O&M levy (1 year, \$0.62) for swimming pool maintenance and operation.	Passed	70.52	29.48	November	2021	1	0.62
173	Palouse	Whitman	Transportation	Excess O&M levy (1 year, \$0.74) for street improvements and street oiling.	Passed	74.24	25.76	November	2019	1	0.74
174	Palouse	Whitman	Parks and Recreation	Excess O&M levy (1 year, \$0.57) for swimming pool operation and maintenance.	Passed	74.03	25.97	November	2019	1	0.57
175	Palouse	Whitman	Transportation	Excess O&M levy (1 year, \$0.74) for street improvements and street oiling.	Passed	66.07	33.93	November	2018	1	0.74
176	Palouse	Whitman	Parks and Recreation	Excess O&M levy (1 year, \$0.57) for swimming pool operation & maintenance.	Passed	70.37	29.63	November	2018	1	0.57
177	Palouse	Whitman	Transportation	Excess levy (\$0.78) for street improvements and oiling.	Passed	74.68	25.32	November	2017	1	0.78
178	Palouse	Whitman	Parks and Recreation	Excess levy (\$0.60) for swimming pool maintenance and operation.	Passed	74.52	25.48	November	2017	1	0.6
179	Palouse	Whitman	Transportation	Excess levy (\$0.80) for street improvements and street oiling.	Passed	67.54	32.46	November	2016	1	0.8

Excess O&M Levy (RCW 84.52.052, RCW 84.52.054)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)
180	Palouse	Whitman	Parks and Recreation	Excess levy (\$0.56) for swimming pool maintenance and operation.	Passed	75.17	24.83	November	2016	1	0.56
181	Palouse	Whitman	Transportation	Excess levy (\$0.82) for street improvements and oiling.	Passed	69.68	30.32	November	2015	1	0.82
182	Palouse	Whitman	Parks and Recreation	Excess levy (\$0.52) for swimming pool maintenance and operation.	Passed	75.35	24.65	November	2015	1	0.52
183	Palouse	Whitman	Transportation	Excess levy (\$0.76) for street improvements and oiling.	Passed	65.17	34.83	November	2014	1	0.76
184	Palouse	Whitman	Parks and Recreation	Excess levy (\$0.48) for swimming pool operations and maintenance.	Passed	72.77	27.23	November	2014	1	0.48
185	Palouse	Whitman	Parks and Recreation	Excess levy (\$0.58) for swimming pool maintenance and operation.	Passed	71.88	28.12	November	2013	1	0.58
186	Palouse	Whitman	Transportation	Excess levy (\$0.91) for street improvements and street oiling.	Passed	65.53	34.47	November	2013	1	0.91
187	Palouse	Whitman	Parks and Recreation	Excess levy (\$0.58) for swimming pool maintenance and operation.	Passed	74.82	25.18	November	2012	1	0.58
188	Palouse	Whitman	Transportation	Excess levy (\$0.83) for street improvements and street oiling.	Passed	71.12	28.88	November	2012	1	0.83
189	Palouse	Whitman	Parks and Recreation	Excess levy (\$0.58) for swimming pool maintenance and operation.	Passed	70.45	29.55	November	2011	1	0.58
190	Palouse	Whitman	Transportation	Excess levy (\$0.83) for street improvements and street oiling.	Passed	60.97	39.03	November	2011	1	0.83
191	Raymond	Pacific	Other	Excess levy (\$1.13) for major maintenance and capital repairs for city facilities, including fire hall/police station, tourist center, public works heating system, theater, and city hall.	Failed	52.4	47.6	August	2016	1	1.13
192	Rockford	Spokane	Fire	Excess O&M levy (1 year, \$0.51) for fire protection.	Passed	66.15	33.85	November	2023	1	0.51
193	Rockford	Spokane	Fire	Excess O&M levy (1 year, \$0.51) for fire protection services.	Passed	73.63	26.37	November	2022	1	0.51
194	Rockford	Spokane	Fire	Excess O&M levy (1 year, \$0.51) for fire protection services.	Passed	69.13	30.87	November	2021	1	0.51
195	Rockford	Spokane	Fire	Excess O&M levy (1 year, \$0.51) for fire protection.	Passed	75.64	24.36	November	2020	1	0.51
196	Rockford	Spokane	Fire	Excess O&M levy (1 year, \$0.51) for fire protection services, replacing an expired excess levy.	Passed	67.82	32.18	November	2018	1	0.51
197	Rockford	Spokane	Fire	Excess levy (\$0.51) for fire protection services.	Passed	74.89	25.11	November	2016	1	0.51
198	Rockford	Spokane	Fire	Excess levy (\$0.51) for fire protection services, replacing an expiring excess levy.	Passed	69.94	30.06	November	2014	1	0.51

Excess O&M Levy (RCW 84.52.052, RCW 84.52.054)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)
199	Rockford	Spokane	Fire	Excess levy (\$0.51) for fire protection services, replacing an expiring levy.	Passed	72.62	27.38	November	2013	1	0.51
200	Rockford	Spokane	Criminal Justice	Excess levy (\$1.43) for law enforcement services.	Failed	30.22	69.78	February	2013	1	1.43
201	Rockford	Spokane	Fire	Excess levy (\$0.51) for fire protection services, replacing an expiring levy.	Passed	68.6	31.4	April	2012	1	0.51
202	Rockford	Spokane	Fire	Excess levy (\$0.51) for fire protection services.	Failed	56.71	43.29	November	2011	1	0.51
203	Rosalia	Whitman	Transportation	Excess O&M levy (1 year, \$1.90) for street improvements and maintenance.	Passed	63.53	36.47	November	2023	1	1.9
204	Rosalia	Whitman	Transportation	Excess O&M levy (1 year, \$3.64) for street maintenance and expenses.	Failed	52.29	47.71	November	2022	1	3.64
205	Rosalia	Whitman	Transportation	Excess O&M levy (1 year, \$4.40) for street maintenance and improvements.	Passed	61.66	38.34	November	2021	1	4.4
206	Rosalia	Whitman	Transportation	Excess O&M levy (1 year, \$4.41) for street maintenance and improvements.	Failed	57.06	42.94	November	2020	1	4.41
207	Rosalia	Whitman	Transportation	Excess O&M levy (1 year, \$4.62) for city street fund.	Passed	62.77	37.23	November	2019	1	4.62
208	Rosalia	Whitman	Transportation	Excess O&M levy (1 year, \$4.57) for the city street fund.	Passed	62.78	37.22	November	2018	1	4.57
209	Rosalia	Whitman	Transportation	Excess levy (\$4.55) for city street fund.	Failed	54.78	45.22	February	2018	1	4.55
210	Rosalia	Whitman	Transportation	Excess levy (\$3.35) for street maintenance and repair.	Failed	55.93	44.07	February	2017	1	3.35
211	Rosalia	Whitman	Transportation	Excess levy (\$0.34) for city street fund.	Passed	65.76	34.24	April	2016	1	0.34
212	Rosalia	Whitman	Transportation	Excess levy (\$3.06) for city street fund, including street lights, paving, snow removal, capital improvements, and normal maintenance and operations.	Failed	58.93	41.07	February	2015		3.06
213	Rosalia	Whitman	Transportation	Excess levy (\$0.62) for street improvements, maintenance, and capital projects.	Passed	60.57	39.43	February	2014	1	0.62
214	Rosalia	Whitman	Transportation	Excess levy (\$0.62) for city street fund.	Passed	63.64	36.36	February	2013	1	0.62
215	Spangle	Spokane	Fire	Excess O&M levy (1 year, \$1.50) for fire protection.	Passed	74.67	25.33	November	2023	1	1.5
216	Spangle	Spokane	Criminal Justice	Excess O&M levy (1 year, \$1.19) for police protection.	Passed	64.86	35.14	November	2023	1	1.19
217	Spangle	Spokane	Fire	Excess O&M levy (1 year, \$1.50) for fire protection services.	Passed	69.63	30.37	November	2022	1	1.5

Excess O&M Levy (RCW 84.52.052, RCW 84.52.054)

Jurisdiction		County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)
218	Spangle	Spokane	Criminal Justice	Excess O&M levy (1 year, \$1.19) for police protection services.	Failed	59.7	40.3	November	2022	1	1.19
219	Spangle	Spokane	Fire	Excess O&M levy (1 year, \$1.50) for fire protection services.	Passed	83.08	16.92	November	2021	1	1.5
220	Spangle	Spokane	Criminal Justice	Excess O&M levy (1 year, \$1.19) for police protection services.	Passed	75.76	24.24	November	2021	1	1.19
221	Spangle	Spokane	Fire	Excess O&M levy (1 year, \$1.50) for fire protection.	Passed	68.48	31.52	November	2020	1	1.5
222	Spangle	Spokane	Criminal Justice	Excess O&M levy (1 year, \$1.19) for police services.	Passed	63.41	36.59	November	2020	1	1.19
223	Spangle	Spokane	Fire	Excess O&M levy (1 year, \$1.50) for fire protection services.	Passed	75.95	24.05	November	2019	1	1.5
224	Spangle	Spokane	Criminal Justice	Excess O&M levy (1 year, \$1.19) for police protection services.	Passed	69.62	30.38	November	2019	1	1.19
225	Spangle	Spokane	Fire	Excess O&M levy (1 year, \$1.50) for fire protection services.	Passed	66.93	33.07	November	2018	1	1.5
226	Spangle	Spokane	Criminal Justice	Excess O&M levy (1 year, \$1.19) for police protection services.	Passed	63.49	36.51	November	2018	1	1.19
227	Spangle	Spokane	Fire	Excess levy (\$1.50) for fire protection services.	Passed	79.1	20.9	November	2017	1	1.5
228	Spangle	Spokane	Criminal Justice	Excess levy (\$1.19) for police protection services.	Passed	74.24	25.76	November	2017	1	1.19
229	Spangle	Spokane	Fire	Excess levy (\$1.50) for fire protection services.	Passed	74.26	27.54	November	2016	1	1.5
230	Spangle	Spokane	Criminal Justice	Excess levy (\$1.19) for police protection services.	Passed	67.88	32.12	November	2016	1	1.19
231	Spangle	Spokane	Fire	Excess levy (\$1.50) for fire protection.	Passed	81.82	18.18	November	2015	1	1.5
232	Spangle	Spokane	Criminal Justice	Excess levy (\$1.19) for police protection.	Passed	76.47	23.53	November	2015	1	1.19
233	Spangle	Spokane	Fire	Excess levy (\$1.50) for fire protection services.	Passed	83.87	16.13	November	2014	1	1.5
234	Spangle	Spokane	Criminal Justice	Excess levy (\$1.19) for police protection services.	Passed	77.17	22.83	November	2014	1	1.19
235	Spangle	Spokane	Fire	Excess levy (\$1.50) for fire protection services.	Passed	72.45	27.55	November	2013	1	1.5
236	Spangle	Spokane	Criminal Justice	Excess levy (\$1.00) for police protection services.	Passed	67.01	32.99	November	2013	1	1
237	Spangle	Spokane	Criminal Justice	Excess levy (\$1.00) for police protection.	Passed	66.97	33.03	November	2011		1
238	Spangle	Spokane	Fire	Excess levy (\$1.50) for fire protection services.	Passed	76.52	23.48	November	2011	1	1.5
239	St. John	Whitman	Transportation	Excess O&M levy (1 year, \$2.08) for street improvements and maintenance.	Passed	69.43	30.57	November	2023	1	2.08

Excess O&M Levy (RCW 84.52.052, RCW 84.52.054)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)
240	St. John	Whitman	Water and Sewer	Excess O&M levy (1 year, \$1.56) for water and sewer upgrades and capital improvements.	Passed	71.18	28.82	November	2023	1	1.56
241	St. John	Whitman	Transportation	Excess O&M levy (1 year, \$2.03) for street improvements and maintenance.	Passed	69.21	30.79	November	2022	1	2.03
242	St. John	Whitman	Transportation	Excess O&M levy (1 year, \$1.56) for street maintenance and improvements.	Passed	65.18	34.82	November	2021	1	1.56
243	St. John	Whitman	Transportation	Excess O&M levy (1 year, \$1.56) for street improvements and maintenance.	Passed	73.18	26.82	November	2020	1	1.56
244	St. John	Whitman	Transportation	Excess O&M levy (1 year, \$1.59) for street improvements and maintenance.	Passed	64.79	35.21	November	2019	1	1.59
245	St. John	Whitman	Water and Sewer	Excess O&M levy (1 year, \$1.59) for water and sewer upgrades and capital improvements.	Passed	67.44	32.56	November	2019	1	1.59
246	St. John	Whitman	Transportation	Excess O&M levy (1 year, \$1.57) for street improvements and maintenance.	Passed	61.46	38.54	November	2018	1	1.57
247	St. John	Whitman	Water and Sewer	Excess O&M levy (1 year, \$1.89) for water and sewer upgrades and capital improvements.	Passed	64.48	35.52	November	2018	1	1.89
248	St. John	Whitman	Transportation	Excess levy (\$2.17) for street improvements and maintenance.	Passed	62.5	37.5	November	2017	1	2.17
249	St. John	Whitman	Water and Sewer	Excess levy (\$2.48) for water and sewer upgrades and capital improvements.	Passed	67.37	32.63	November	2017	1	2.48
250	St. John	Whitman	Transportation	Excess levy (\$2.17) for street improvements and maintenance.	Passed	61.59	38.41	November	2016	1	2.17
251	St. John	Whitman	Water and Sewer	Excess levy (\$2.48) for water and sewer upgrades and capital improvements.	Passed	62.25	37.75	November	2016	1	2.48
252	St. John	Whitman	Transportation	Excess levy (\$2.17) for street improvements and maintenance.	Passed	65.95	34.05	August	2015	1	2.17
253	St. John	Whitman	Water and Sewer	Excess levy (\$2.48) for water and sewer upgrades and capital improvements.	Passed	71.74	28.26	August	2015	1	2.48
254	St. John	Whitman	Transportation	Excess levy (\$2.17) for street improvements and maintenance.	Failed	57.74	42.26	November	2014	1	2.17
255	St. John	Whitman	Water and Sewer	Excess levy (\$2.48) for water and sewer upgrades and capital improvements.	Failed	59.58	40.42	November	2014	1	2.48
256	St. John	Whitman	Water and Sewer	Excess levy (\$2.62) for water and sewer upgrades and capital improvements.	Passed	69.67	30.33	November	2013	1	2.62
257	St. John	Whitman	Transportation	Excess levy (\$2.27) for street improvements and maintenance.	Passed	63.03	36.97	November	2013	1	2.27

Excess O&M Levy (RCW 84.52.052, RCW 84.52.054)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)
258	St. John	Whitman	Transportation	Excess levy (\$2.16) for street improvements and maintenance.	Passed	66.78	33.22	November	2012	1	2.16
259	St. John	Whitman	Water and Sewer	Excess levy (\$2.52) for water and sewer upgrades and capital improvements.	Passed	69.69	30.31	November	2012	1	2.52
260	St. John	Whitman	Transportation	Excess levy (\$1.74) for street improvements and maintenance.	Passed	66.21	33.79	November	2011	1	1.74
261	St. John	Whitman	Water and Sewer	Excess levy (\$2.06) for water and sewer upgrades and capital improvements.	Passed	71.56	28.44	November	2011	1	2.06
262	Tekoa	Whitman	Transportation	Excess O&M levy (1 year, \$1.70) for streets and sidewalks.	Passed	70.59	29.41	November	2023	1	1.7
263	Tekoa	Whitman	Transportation	Excess O&M levy (1 year, \$1.70) for street and sidewalk maintenance.	Passed	67.28	32.72	November	2022	1	1.7
264	Tekoa	Whitman	Transportation	Excess O&M levy (1 year, \$1.70) for street and sidewalk maintenance and improvements.	Passed	65.77	34.23	November	2021	1	1.7
265	Tekoa	Whitman	Transportation	Excess O&M levy (1 year, \$1.60) for street oiling/chip sealing and sidewalks.	Passed	66.1	33.9	November	2020	1	1.6
266	Tekoa	Whitman	Transportation	Excess O&M levy (1 year, \$1.60) for oiling of gravel streets and chip sealing roads.	Passed	64.82	35.18	November	2019	1	1.6
267	Tekoa	Whitman	Transportation	Excess O&M levy (1 year, \$0.84) for oiling of gravel streets and chip sealing roads.	Failed	58.15	41.85	November	2018	1	0.84
268	Tekoa	Whitman	Transportation	Excess levy (\$1.60) for street chip sealing and use as matching money for a Transportation Improvement Board project.	Passed	66.54	33.46	November	2017	1	1.6
269	Tekoa	Whitman	Transportation	Excess levy (\$1.64) for operation and maintenance of street department.	Failed	58.72	41.28	November	2016	1	1.64
270	Tekoa	Whitman	Transportation	Excess levy (\$1.85) for street department.	Failed	58.59	41.41	November	2015	1	1.85
271	Tekoa	Whitman	Transportation	Excess levy (\$2.15) for operation and maintenance of street department.	Passed	64.52	35.48	November	2014	1	2.15
272	Tekoa	Whitman	Transportation	Excess levy (\$2.06) for street department maintenance and operation.	Passed	67.12	32.88	November	2013	1	2.06
273	Tekoa	Whitman	Transportation	Excess levy (\$2.15) for street department operation and maintenance.	Passed	64.93	35.07	November	2012	1	2.15
274	Tekoa	Whitman	Transportation	Excess levy (\$2.19) for street department maintenance and operation.	Passed	67.2	32.8	November	2011	1	2.19

Excess O&M Levy (RCW 84.52.052, RCW 84.52.054)

	Jurisdiction	County	Subject	Ballot Measure Text	Election Results	Yes %	No %	Election Month	Election Year	Duration in Years Levy/Fee	Amount of Levy (Per \$1000 A/V)
275	Uniontown	Whitman	Transportation	Excess O&M levy (2 years, \$1.50) for street maintenance.	Passed	66.89	33.11	November	2022	2	1.5
276	Westport	Grays Harbor	Fire, EMS	Excess levy (\$1.61) for EMS, ambulance, and fire protection.	Failed	57.24	42.76	August	2016	1	1.61
277	Westport	Grays Harbor	Fire, EMS	Excess levy (\$1.68) for EMS, ambulance, and fire response.	Passed	60.81	39.19	August	2015	1	1.68
278	Westport	Grays Harbor	Fire, EMS	Excess levy (\$0.68) for EMS, ambulance, and fire response.	Passed	68.78	31.22	August	2014	1	0.68
279	Westport	Grays Harbor	Fire, EMS	Excess levy (\$0.53) for emergency medical services, ambulances, and fire response.	Passed	62.39	37.61	August	2013	1	0.53
280	Westport	Grays Harbor	Fire, EMS	Excess levy (\$0.33) for emergency medical services and fire protection.	Passed	73.08	26.92	August	2012	1	0.33
281	Yacolt	Clark	EMS	Excess O&M levy (1 year, \$1.10) to fund maintenance, operation, and salaries for North Country EMS for a three-year period.	Passed	89.19	10.81	August	2021	1	1.1
282	Yacolt	Clark	EMS	Excess levy (\$1.40) for maintenance, operation, and staff salaries for North Country Emergency Medical Service.	Passed	89.74	10.26	August	2017	1	1.4
283	Yacolt	Clark	EMS	Excess levy (\$1.50) for EMS maintenance and operation, with revenues to be used for North Country EMS over a three-year period.	Passed	80.93	19.07	August	2014	1	1.5
284	Yacolt	Clark	Other	Excess levy (\$1.00) for town maintenance and operation expenses.	Failed	35.14	64.86	November	2012	1	1