



LAKWOOD CITY COUNCIL STUDY SESSION AGENDA

Monday, April 22, 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

Page No.1

CALL TO ORDER

ITEMS FOR DISCUSSION:

1. State Legislators Update.
- (4) 2. Review of 1st Quarter (2024) Police Report. – (Memorandum)
- (14) 3. Review of 2023 Transportation Benefit District (TBD) Annual Report. – (Memorandum)
- (20) 4. Review of 2023 Year-End Financial Report. – (Memorandum)
- (167) 5. Review of 2024 Carry Forward Budget Adjustment. – (Memorandum)

ITEMS TENTATIVELY SCHEDULED FOR MAY 6, 2024 REGULAR CITY COUNCIL MEETING:

1. Proclamation recognizing May, 2024 as Asian American, Hawaiian, Pacific Islander Heritage Month. – *Lua Pritchard, Asia Pacific Cultural Center*

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.

2. Proclamation recognizing May, 2024 as Hunger Awareness Month. – *Claire Aijian, Director of Development, Emergency Food Network*
3. Proclamation recognizing May 5 – 11, 2024 as Drinking Water Week. – *Gary Barton, Commissioner and Marshall Meyer, General Manager Lakewood Water District*
4. Proclamation recognizing May 6 – 10, 2024 as Affordable Housing Week. – *Amanda Deshazo, Executive Director of Tacoma Pierce County Affordable Housing Consortium*
5. Proclamation recognizing Police Week. – *Chief Patrick Smith, Lakewood Police Department*
6. Proclamation recognizing Public Works Week. – *Weston Ott, Acting Public Works Engineering Director*
7. Proclamation recognizing May 2024 as Building Safety Month. – *Rafik Gindy, Building Official*
8. Youth Council Report. – *Reinida Benavente, Lui Owejan and Dontah Janzen, Youth Councilmembers*
9. Clover Park School District Report. – *David Anderson, Boardmember*
10. Authorizing the execution of a professional services agreement with Pacific Rim Talent for summer entertainment. – (Motion – Consent Agenda)
11. Authorizing the execution of a professional services agreement with Lakewood Building Maintenance for janitorial services at city parks. – (Motion – Consent Agenda)
12. Authorizing the execution of a professional services agreement with BCRA for the design of Nyanza Road – Gravelly Lake Drive (South) to Gravelly Lake Drive (North). – (Motion – Consent Agenda)
13. Authorizing the execution of a professional services agreement with Cascade Right of Way Services for right of way acquisition services related to the Nyanza Road – Gravelly Lake Drive (South) to Gravelly Lake Drive (North) project. – (Motion – Consent Agenda)

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

14. Authorizing the execution of a professional services agreement with Cascade Right of Way Services for right of way acquisition services related to the Idlewild Road and 112th Street project.
– (Motion – Consent Agenda)
15. Authorizing the award the construction contract to Ceccanti, Inc. for the Farwest Drive – 112th to 91st Avenue Ct SW project.
– (Motion – Consent Agenda)
16. Approving the 2023 Transportation Benefit District Annual Report. – (Motion – Consent Agenda)
17. This is the date set for a public hearing on the 2024 Carry Forward Budget Adjustment. – (Public Hearings and Appeals – Regular Agenda)
18. Ordinance approving a Franchise Agreement with Rainier Connect. – (Ordinance – Regular Agenda)
19. Approving the FY 2024 Community Development Block Grant (CDBG) Annual Action Plan. – (Resolution – 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.

LAKEWOOD POLICE QUARTERLY STATS

1st Quarter 2024 *January -
March*

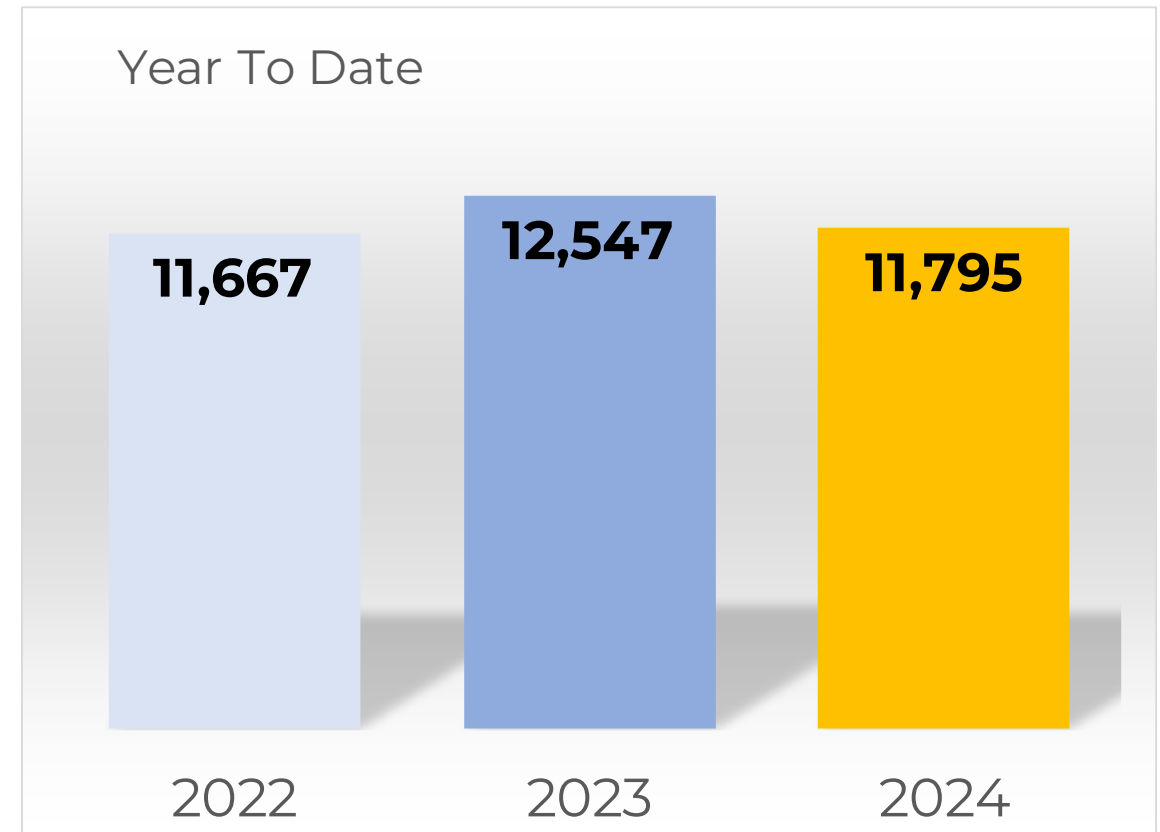
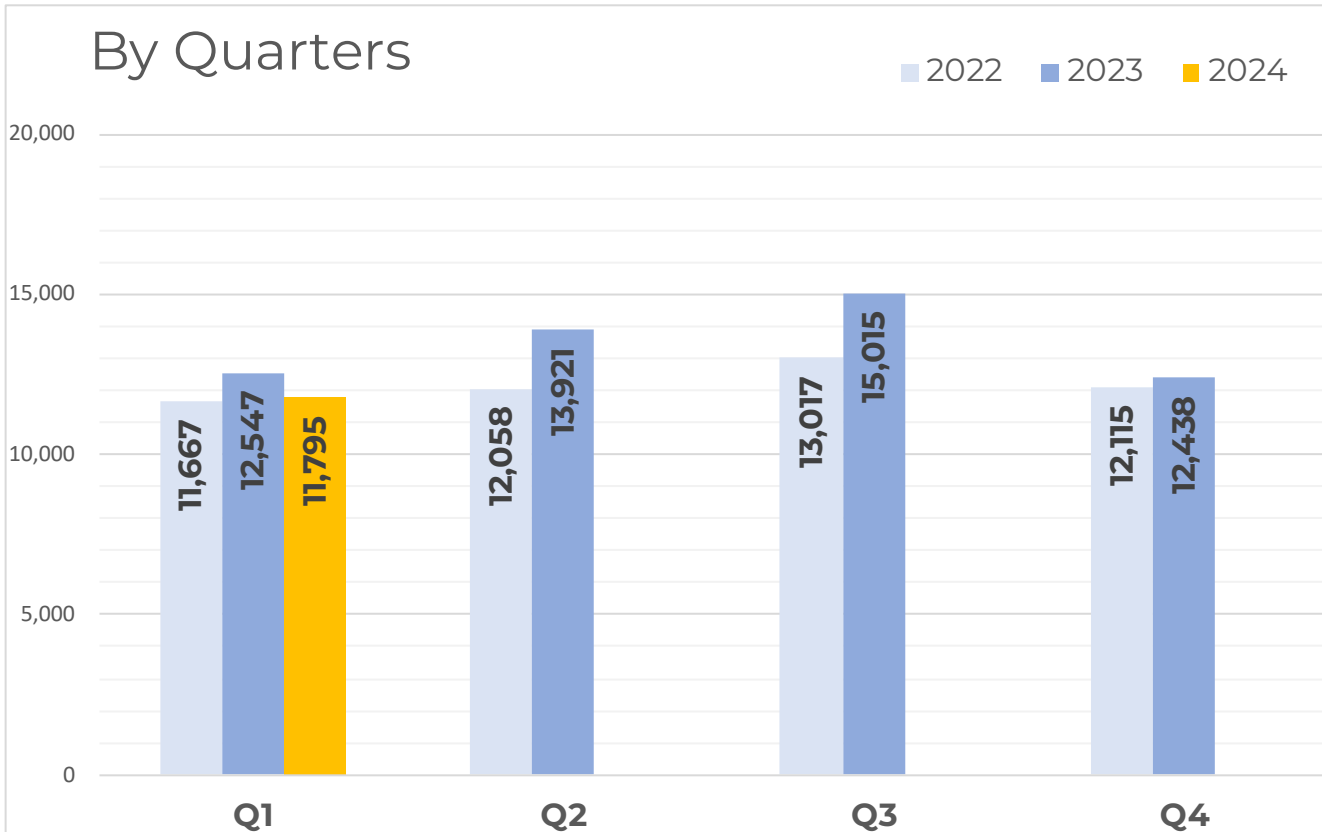


Calls for Service



*Calls for Service include resident calls for service in Lakewood’s jurisdiction & self-initiated activity by officers.

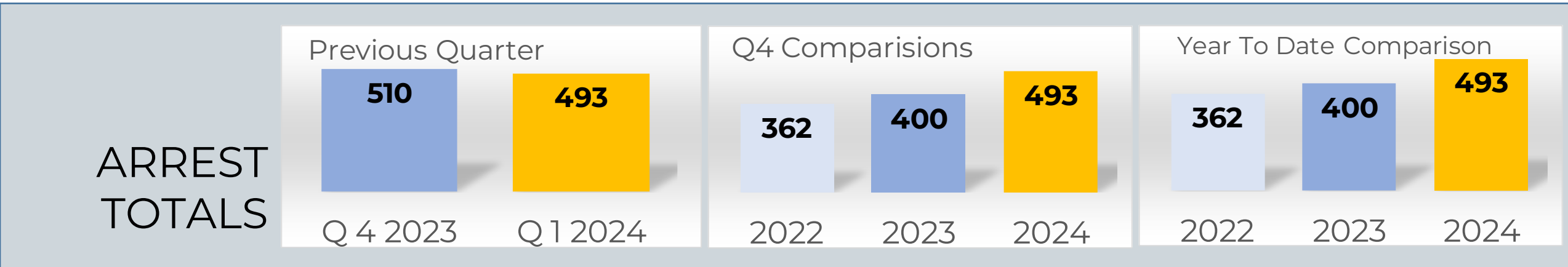
	4th Quarter 2023	1st Quarter 2024	% Change	1st Quarter 2023	1st Quarter 2024	% Change	Year to Date 2023	Year to Date 2024	% Change
Calls for Service	12,438	11,795	-5.2%	12,547	11,795	-6.0%	12,547	11,795	-6.0%



Arrests

*Arrests are counted by the highest charge for an individual under the same case number. Example: an individual arrested on multiple charges (Felony, Misdemeanor and Warrant) under the same case number will only be counted as a Felony arrest.

	4th Quarter 2023	1st Quarter 2024	% Change	1st Quarter 2023	1st Quarter 2024	% Change	Year to Date 2023	Year to Date 2024	% Change
Felony	154	123	-20.1%	116	123	6.0%	116	123	6.0%
Gross Misdemeanor	10	8	-20.0%	10	8	-20.0%	10	8	-20.0%
Misdemeanor	193	224	16.1%	182	224	23.1%	182	224	23.1%
Warrants	153	138	-9.8%	92	138	50.0%	92	138	50.0%
Total	510	493	-3.3%	400	493	23.3%	400	493	23.3%

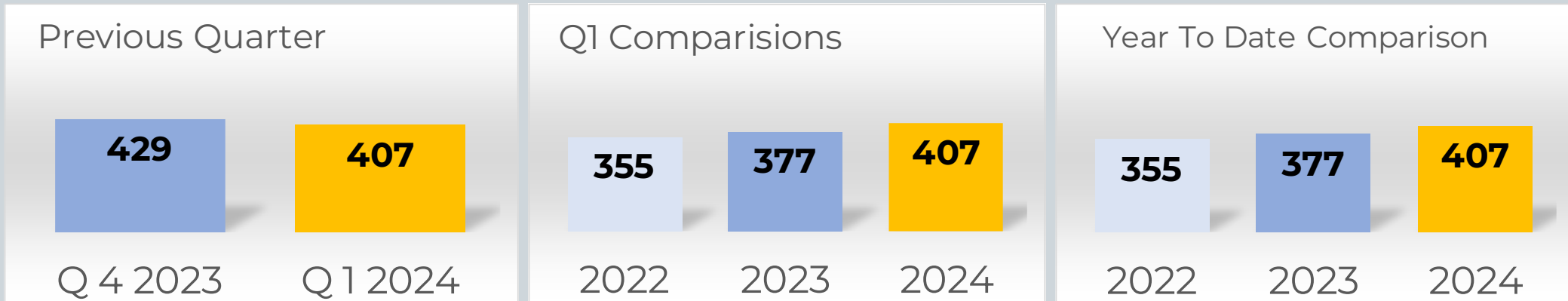


Crimes Against PERSONS



	4th Quarter 2023	1st Quarter 2024	% Change	1st Quarter 2023	1st Quarter 2024	% Change	Year to Date 2023	Year to Date 2024	% Change
Aggravated Assault	114	93	-18.4%	89	93	4.5%	89	93	4.5%
Simple Assault	259	268	3.5%	223	268	20.2%	223	268	20.2%
Homicide	0	2	N/A	1	2	100.0%	1	2	100.0%
Robbery	37	16	-56.8%	25	16	-36.0%	25	16	-36.0%
Sex (Forcible & Non-Forcible)	19	28	47.4%	39	28	-28.2%	39	28	-28.2%
Total	429	407	-5.1%	377	407	8.0%	377	407	8.0%

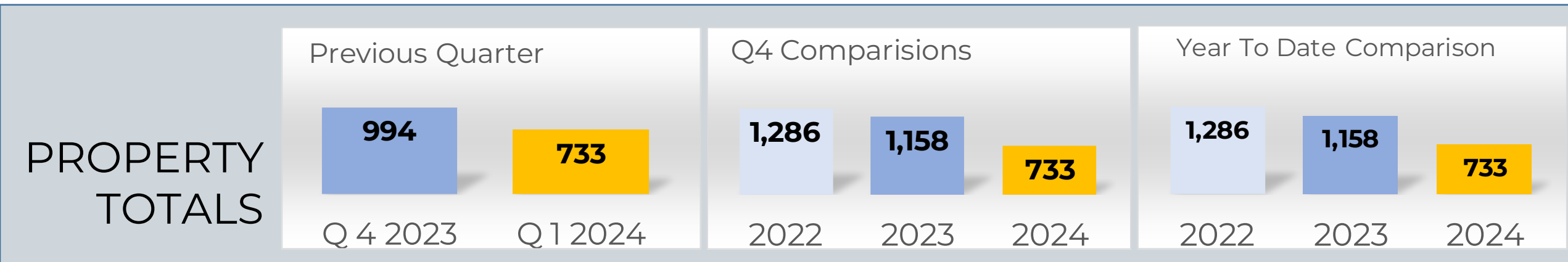
PERSON
TOTALS



Crimes Against PROPERTY & SOCIETY



	4th Quarter 2023	1st Quarter 2024	% Change	1st Quarter 2023	1st Quarter 2024	% Change	Year to Date 2023	Year to Date 2024	% Change
Burglary	98	78	-20.4%	109	78	-28.4%	109	78	-28.4%
Fraud (Counterfeit & Embezzlement)	42	44	4.8%	73	44	-39.7%	73	44	-39.7%
Larceny	319	255	-20.1%	274	255	-6.9%	274	255	-6.9%
Motor Vehicle Theft	211	136	-35.5%	345	136	-60.6%	345	136	-60.6%
Stolen Property	56	32	-42.9%	42	32	-23.8%	42	32	-23.8%
Vandalism	232	167	-28.0%	281	167	-40.6%	281	167	-40.6%
Weapon Laws Violations	36	21	-41.7%	34	21	-38.2%	34	21	-38.2%
Total	994	733	-26.3%	1,158	733	-36.7%	1,158	733	-36.7%

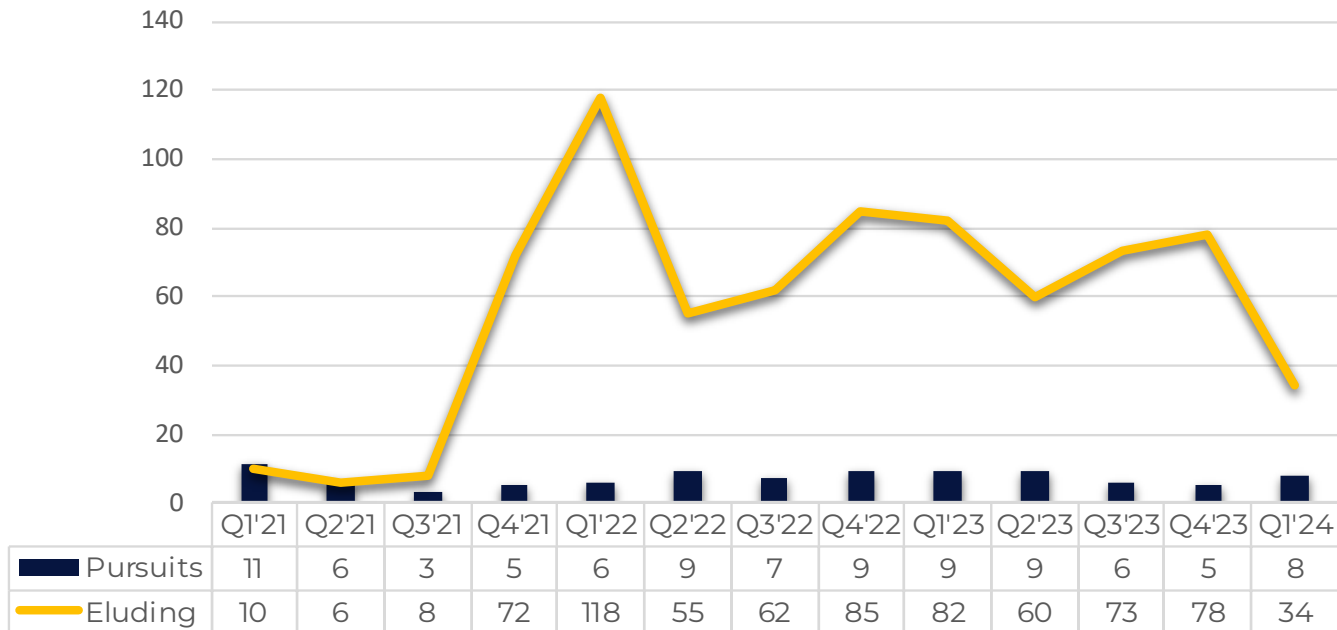


Pursuits & Eluding

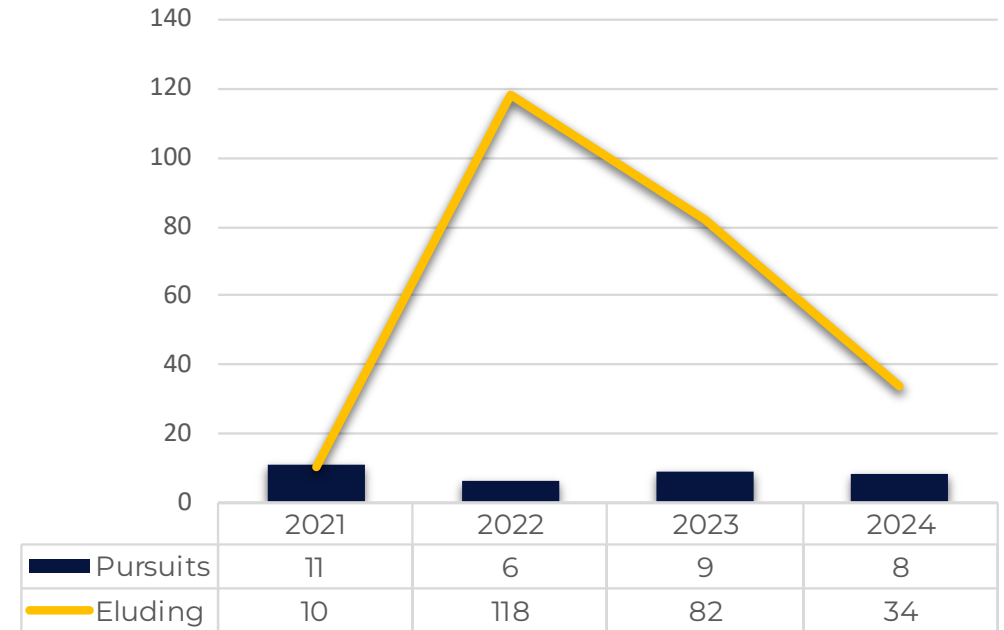


	4th Quarter 2023	1st Quarter 2024	% Change	1st Quarter 2023	1st Quarter 2024	% Change	Year to Date 2023	Year to Date 2024	% Change
Pursuits	5	8	60.0%	9	8	-11.1%	9	8	-11.1%
Eluding	78	34	-56.4%	82	34	-58.5%	82	34	-58.5%

Three Year Trend by Quarter



Year to Date Comparison

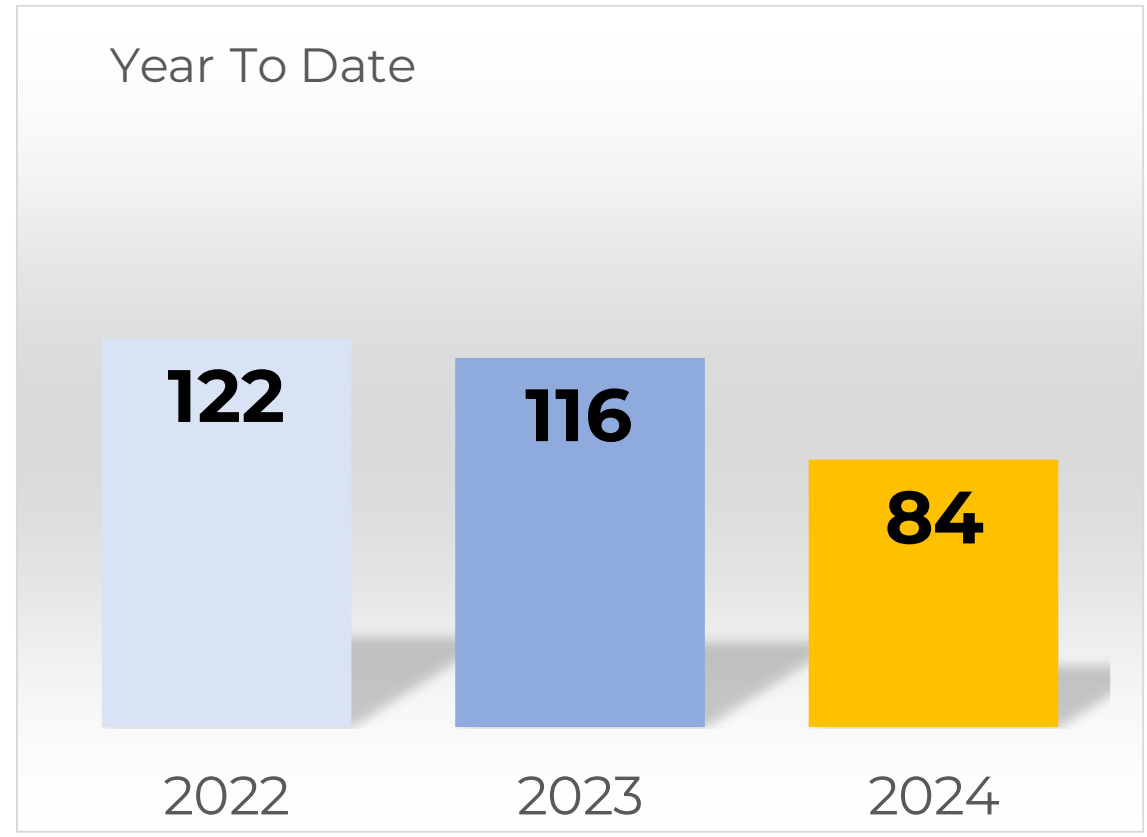
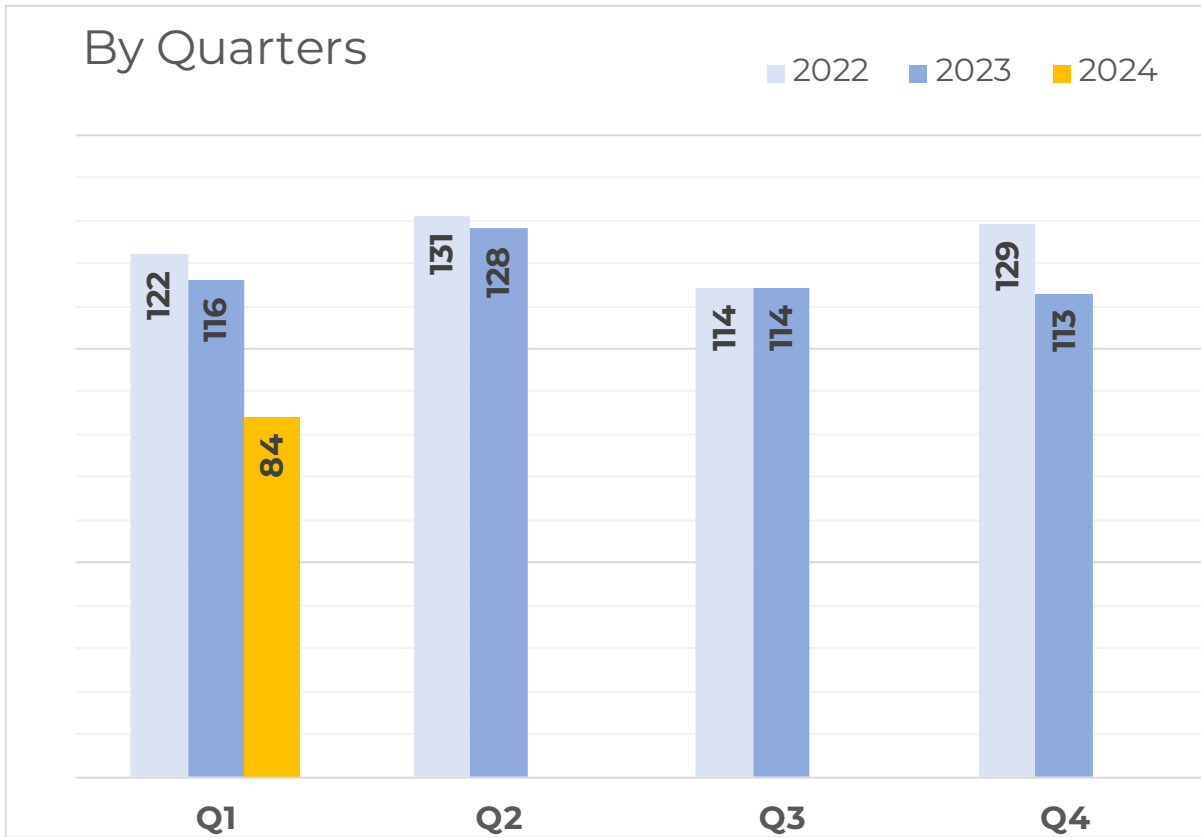


Shots Fired



*Numbers include Calls for Service within Lakewood with a call type of SHOOT, SHOTS, or SHOTSD.

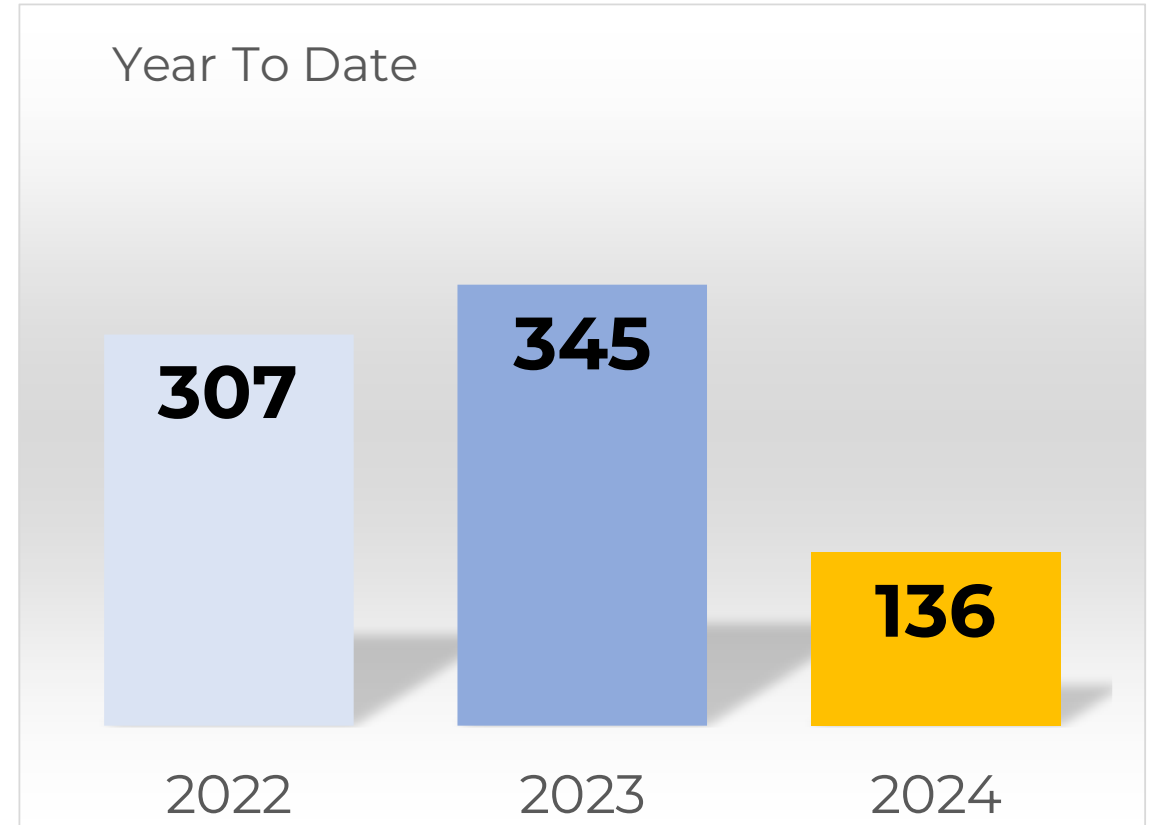
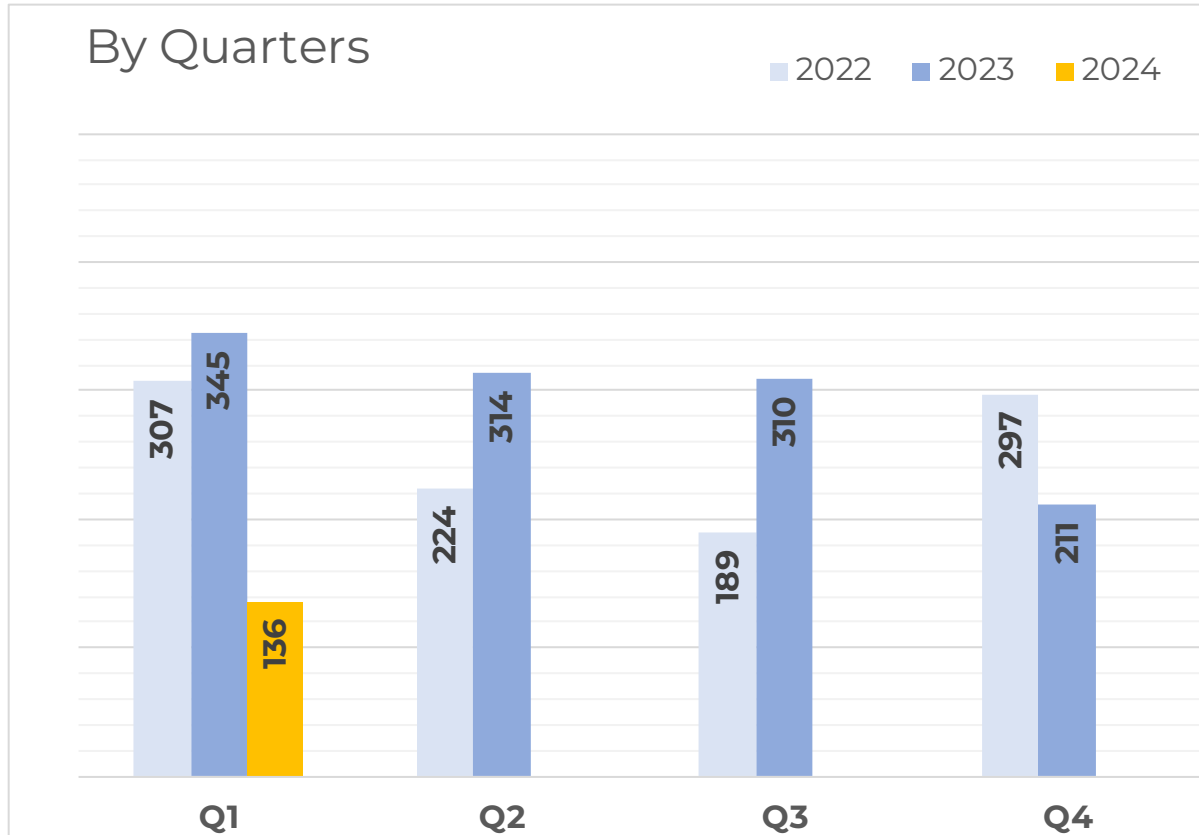
	4th Quarter 2023	1st Quarter 2024	% Change	1st Quarter 2023	1st Quarter 2024	% Change	Year to Date 2023	Year to Date 2024	% Change
Shots Fired	113	84	-25.7%	116	84	-27.6%	116	84	-27.6%



Motor Vehicle Thefts



	4th Quarter 2023	1st Quarter 2024	% Change	1st Quarter 2023	1st Quarter 2024	% Change	Year to Date 2023	Year to Date 2024	% Change
Motor Vehicle Thefts	211	136	-35.5%	345	136	-60.6%	345	136	-60.6%

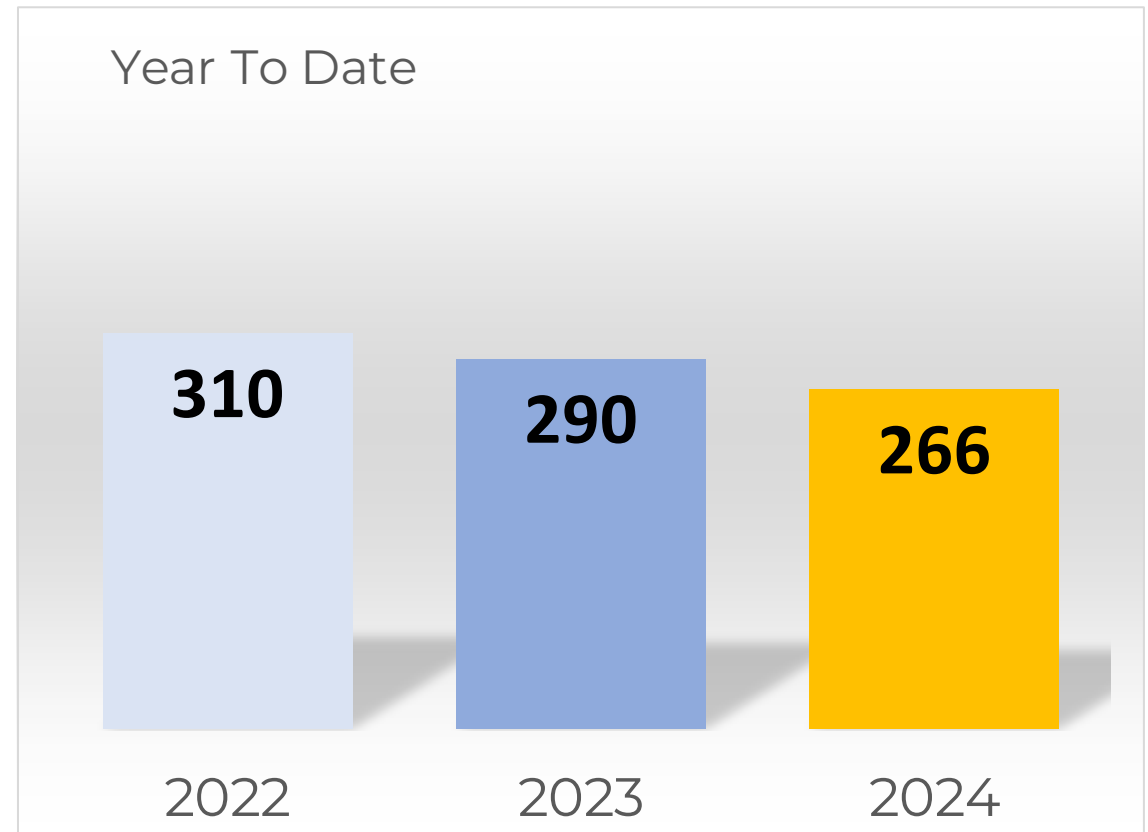
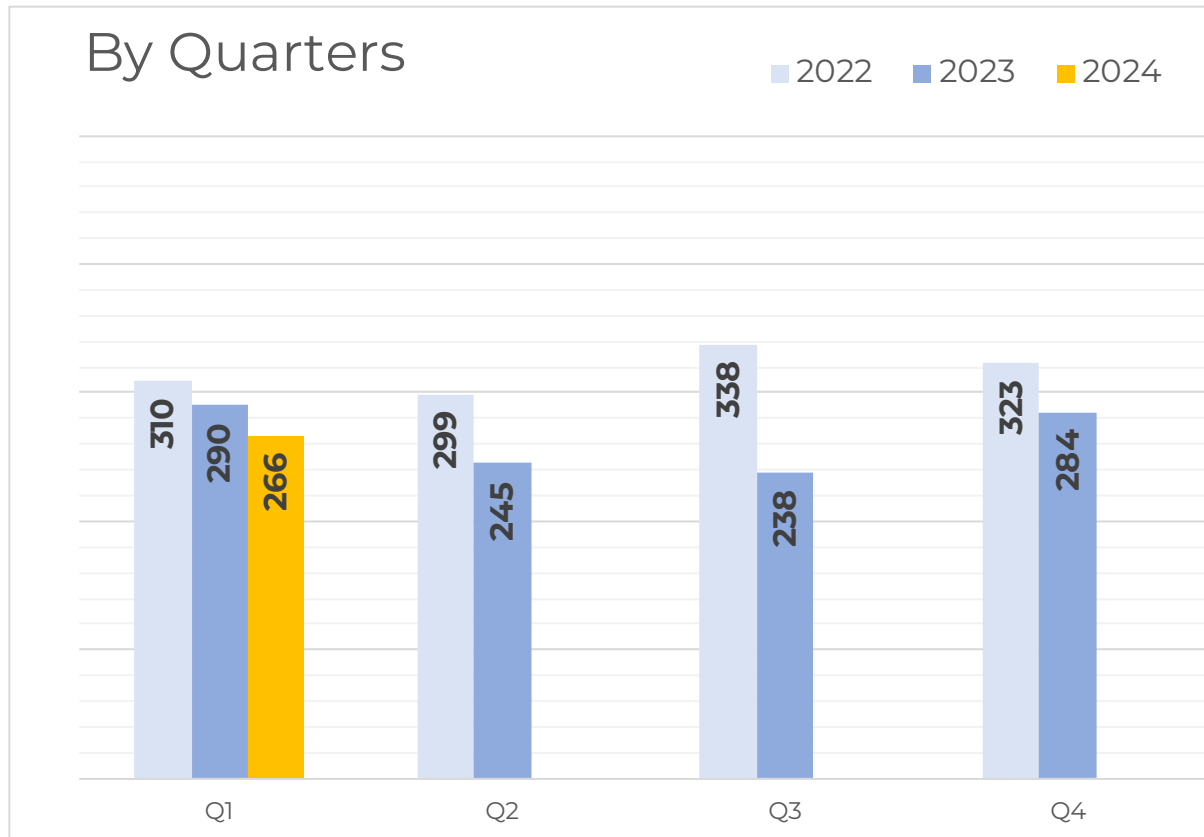


Collisions



*Reports taken by Lakewood PD for Collisions.

	4th Quarter 2023	1st Quarter 2024	% Change	1st Quarter 2023	1st Quarter 2024	% Change	Year to Date 2023	Year to Date 2024	% Change
Collision Reports	284	266	-6.3%	290	266	-8.3%	290	266	-8.3%



Summary of Crimes



Lakewood PD
1st Quarter 2024 (Jan-Mar)

	4th Quarter 2023	1st Quarter 2024	% Change	1st Quarter 2023	1st Quarter 2024	% Change	Year to Date 2023	Year to Date 2024	% Change
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Total	510	493	-3.3%	400	493	23.3%	400	493	23.3%
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Total	429	407	-5.1%	377	407	8.0%	377	407	8.0%
Property & Society Crimes									
Burglary	98	78	-20.4%	109	78	-28.4%	109	78	-28.4%
Fraud (Counterfeit & Embezzlement)	42	44	4.8%	73	44	-39.7%	73	44	-39.7%
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Weapon Laws Violations	36	21	-41.7%	34	21	-38.2%	34	21	-38.2%
Total	994	733	-26.3%	1158	733	-36.7%	1158	733	-36.7%
Other Crimes Of Interest									
Shots Fired	113	84	-25.7%	116	84	-27.6%	116	84	-27.6%
Pursuits	5	8	60.0%	9	8	-11.1%	9	8	-11.1%
Eluding	78	34	-56.4%	82	34	-58.5%	82	34	-58.5%
Collision Reports	284	266	-6.3%	290	266	-8.3%	290	266	-8.3%



To: Mayor and City Councilmembers
 From: Tho Kraus, Deputy City Manager
 Through: John J. Caulfield, City Manager *John J. Caulfield*
 Date: April 22, 2024
 Subject: City of Lakewood Transportation Benefit District 2023 Annual Report

Purpose

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

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

Action taken by the City Council

Adopted the TBD 2022 Annual Report on May 1, 2023 (reviewed at the April 24, 2023, study session).

Next Steps

May 6, 2024 - Adoption

Transportation Benefit District Financial Summary

The following table provides a summary of the Transportation Benefit District Fund for fiscal year 2023.

Fund 103 Transportation Benefit District	2023 Budget	2023 Actual
Revenues:		
\$20 Vehicle License Fee	\$ 835,000	\$ 815,810
Interest Earnings	-	4,870
Total Revenues	\$ 835,000	\$ 820,680
Expenditures:		
Transfers to Transportation CIP:		
302.0001 Personnel, Engineering & Professional Services	159,000	159,000
302.0002 New LED Street Lights	180,000	180,000
302.0003 Neighborhood Traffic Safety/Traffic Calming	25,000	25,000
302.0004 Minor Capital Major Maintenance	260,000	260,000
302.0005 Chip Seal Program - Local Access Roads	75,532	75,532
Total Expenditures	\$ 699,532	\$ 699,532
Beginning Fund Balance, January 1	\$ 91,140	\$ 91,140
Ending Fund Balance, December 31	\$ 226,608	\$ 212,288

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

TBD Funded Projects – Revenues, Expenditures & Construction Schedules

The following is an update of TBD funded projects in 2023.

Annual Programs	302.0001 Personnel, Engineering, Prof Svcs	302.0002 New LED Street Lights	302.0002 NTS/Traffic Calming	302.0004 Minor CIP & Major Maint	302.0005 Chip Seal Program
Revenues:					
Motor Vehicle Excise Tax	\$ 316,797	\$ -	\$ -	\$ -	\$ -
Increased Gas Tax	72,487	-	-	-	-
Multimodal Transportation	82,842	-	-	-	-
General Fund	468	-	-	-	-
TBD \$20 Vehicle License Fee	159,000	180,000	25,000	260,000	75,532
Real Estate Excise Tax	-	-	-	-	284,468
Total Revenues	\$ 631,594	\$ 180,000	\$ 25,000	\$ 260,000	\$ 360,000
Expenditure:					
TBD Funds Spent - Current Year Allocation	159,000	89,167	6,606	260,000	75,532
TBD Funds Spent - Previous Years Allocation	-	-	-	-	198,764
Other Funds Spent	448,399	-	-	104,737	203,971
Total Expenditures	\$ 607,399	\$ 89,167	\$ 6,606	\$ 364,737	\$ 478,267
Beginning Fund Balance, January 1	\$ 114,824	\$ 285,529	\$ 34,990	\$ 112,849	\$ 198,764
Ending Fund Balance, December 31	\$ 139,019	\$ 376,362	\$ 53,384	\$ 8,112	\$ 80,497
Ending Fund Balance Composition:					
TBD Funds	\$ -	\$ 90,833	\$ 18,394	\$ -	\$ -
Non-TBD Funds	\$ 139,019	\$ 285,529	\$ 34,990	\$ 8,112	\$ 80,497

Project balances are proposed to be rolled over to 2024.

In 2023, TBD funds were used to fund annual programs as follows:

Minor Capital and Major Maintenance: Funds used for pavement patching across the City. Approximately 2,700 square yards of patching was completed at various locations across the city.

Chip Seal Program – Local Access Roads: Funds used to chip seal and fog seal roadways around the Lakeview Neighborhood (interior to: Bridgeport Way SW/100th St SW/Lakeview Ave SW/108th St SW).

Neighborhood Traffic Safety Control program: The NTSC program utilized limited TBD funds, primarily to acquire needed traffic studies in support of citizen concerns on speeding. We are seeing fewer examples of confirmed speeding through neighborhoods resulting in less physical improvements. This type of work will vary from year to year.

The annual street lighting program did not issue a contract for street lighting in 2023 due to staffing shortages for design. The 2023 work will be combined with the 2024 work and issued under one larger contract. This may result in lower prices based on the increased scale of the work.

2023 Roadway Patching – McChord Dr. SW (Near 5721 McChord Dr. SW)



Before – Image Date April 2018 (Credit: Google)



After – Image Taken April 2024 (Credit: Lakewood PWE)

2023 Roadway Patching – San Francisco Ave. SW (Near 5108 San Francisco Ave.)



Before – Image Date: August 2018 (Credit: Google)



After – Image Taken April 2024 (Credit: Lakewood PWE)

2023 Chipseal Program – 47th Ave. SW (In front of Lakeview Hope Academy)



Before – Image Date: May 2019 (Credit: Google)



After – Image Taken April 2024 (Credit: Lakewood PWE)

2023 Chipseal Program – Hayden St. SW (Near 4414 Hayden St.)



Before – Image Date: May 2019 (Credit: Google)



After – Image Taken April 2024 (Credit: Lakewood PWE)



To: Mayor and City Councilmembers
 From: Tho Kraus, Deputy City Manager
 Through: John J. Caulfield, City Manager *John J. Caulfield*
 Date: April 22, 2024
 Subject: 2023 Year-End Financial Report

Introduction

The intent of the financial report is to provide an overview of activity in all funds through December 31, 2023. The delay in issuance of this report is due to timing of state distributions of major revenues. Additionally, performance measures and other data reporting are included at the end of this report.

Page	In This Report	Page	In This Report
2	Consolidated Funds - General/Street O&M	51	1406 Affordable Housing Program
5	Property Tax	53	Community Development Block Grant
6	Sales & Use Tax	66	Neighborhood Stabilization Program
13	Criminal Justice Sales Tax	67	South Sound Military Partnership
14	Utility Tax	68	American Rescue Plan Act
15	Gambling Tax	79	Park Sales Tax
16	Admissions Tax	80	Cost Recovery - Parks Recreation
17	Franchise & Non-Compete Fees	81	Farmers Market Financial & Metrics
18	State Shared Revenues	82	Human Services Program
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21	Jail Services	84	Capital Projects - Parks
22	Dispatch Services	85	Real Estate Excise Tax
23	Animal License & Animal Control Services	91	Transportation Benefit District
24	Alarm Permits & Fees	95	Capital Projects - Transportation
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28	Seizure Fund - Narcotics	97	Surface Water Management Operations & Capital
28	Seizure Fund - Felony	98	Lodging Tax
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		125	Building Permit Activity Report
44	Property Abatement	127	MyLakewood311 Data Report
50	Rental Housing Safety Program	133	Performance Measures

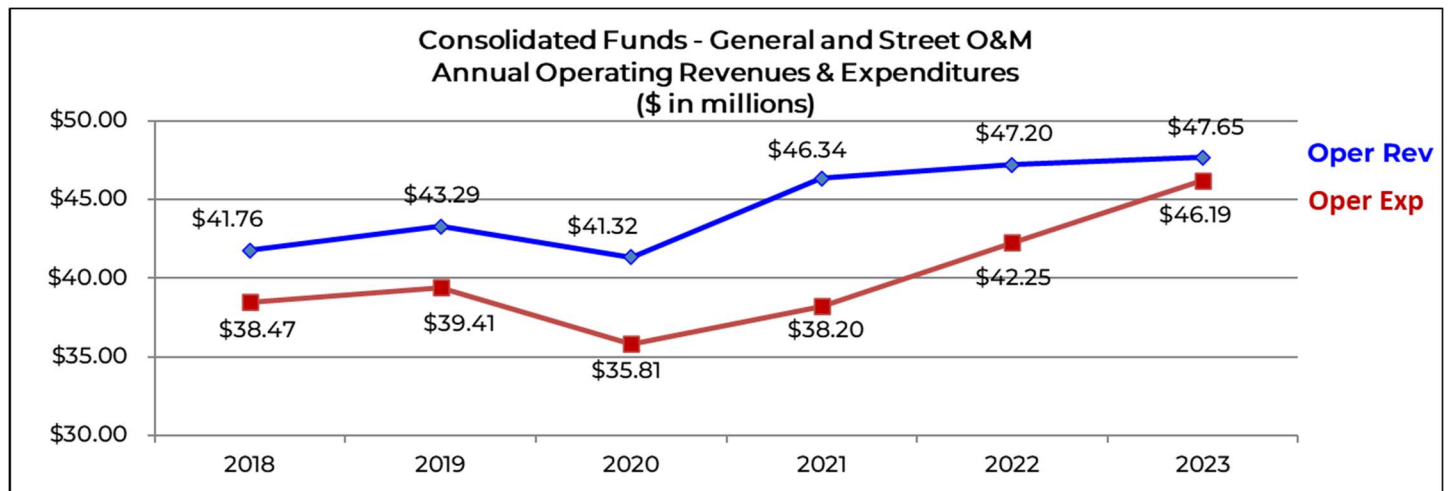
Consolidated Funds - General/Street O&M

The funds are combined in this presentation, as these two funds are the City’s primary general governmental operating funds. In 2023, the General Fund provides a total annual subsidy of \$1.89M, which equates to 64% of the Street O&M Fund total sources. This transfer subsidizes both one-time and ongoing expenditures.

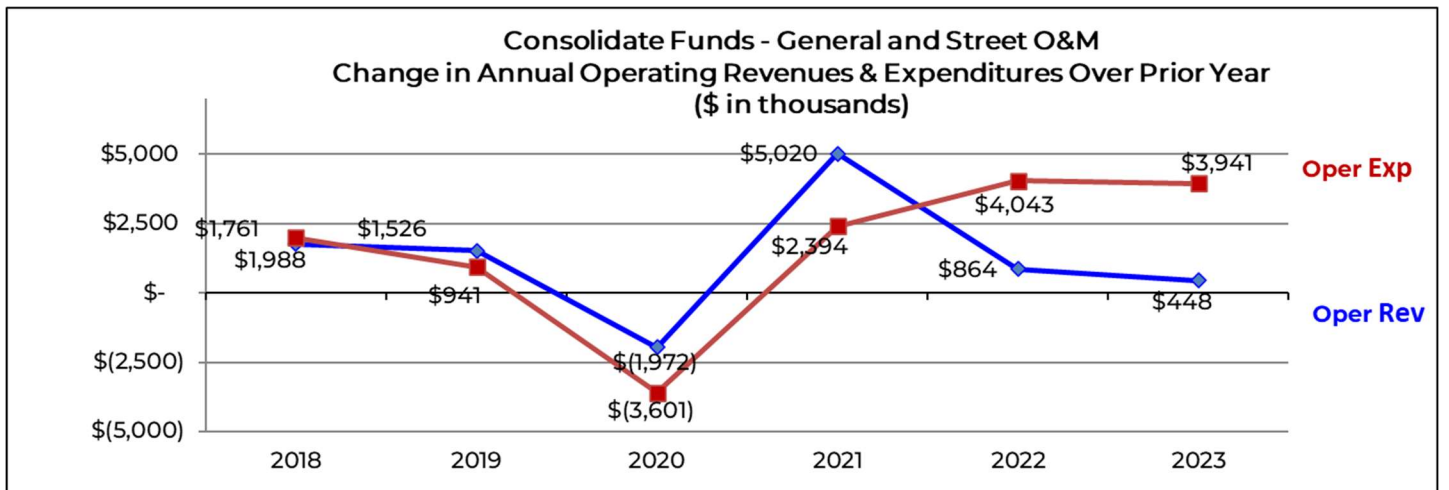
Consolidated General & Street O&M Funds	2017 Annual Actual	2018 Annual Actual	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Annual Actual	2023 Annual Actual
Operating Revenue	\$ 40,002,901	\$ 41,764,092	\$ 43,289,960	\$ 41,318,153	\$ 46,338,464	\$ 47,202,455	\$ 47,650,358
Operating Expenditures	\$ 36,480,054	\$ 38,468,132	\$ 39,409,137	\$ 35,808,185	\$ 38,201,881	\$ 42,245,038	\$ 46,186,326
Operating Income / (Loss)	\$ 3,522,847	\$ 3,295,960	\$ 3,880,823	\$ 5,509,968	\$ 8,136,582	\$ 4,957,417	\$ 1,464,032

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

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



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



General & Street O&M Funds Combined Summary				2023 Actual vs 2022 Actual		2023 YTD Actual vs 2023 YTD Budget	
	2022	2023		Over / (Under)		Over / (Under)	
	Annual Actual	Revised Bdgt	YTD Actual	\$ Chg	% Chg	\$ Chg	% Chg
REVENUES:							
Property Tax	\$ 7,636,449	\$ 7,703,900	\$ 7,762,883	126,434	1.7%	58,983	0.8%
Local Sales & Use Tax	14,471,103	13,518,000	14,221,039	(250,063)	-1.7%	703,039	5.2%
Sales/Parks	858,957	750,000	840,609	(18,348)	-2.1%	90,609	12.1%
Brokered Natural Gas Use Tax	76,041	45,000	74,873	(1,168)	-1.5%	29,873	66.4%
Criminal Justice Sales Tax	1,530,752	1,410,000	1,495,607	(35,146)	-2.3%	85,607	6.1%
Admissions Tax	337,384	334,800	484,965	147,581	43.7%	150,165	44.9%
Utility Tax	5,628,300	5,442,300	5,732,027	103,727	1.8%	289,727	5.3%
Leasehold Tax	6,569	5,200	20,084	13,515	205.7%	14,884	286.2%
Gambling Tax	3,931,398	3,760,200	3,048,637	(882,761)	-22.5%	(711,563)	-18.9%
Franchise Fees	4,494,718	4,630,200	4,606,254	111,536	2.5%	(23,946)	-0.5%
Development Service Fees (CED)	1,816,106	2,202,000	2,348,200	532,094	29.3%	146,200	6.6%
Permits & Fees (PW)	218,449	157,000	275,719	57,269	26.2%	118,719	75.6%
License & Permits (BL, Alarm, Animal)	413,472	388,000	410,011	(3,461)	-0.8%	22,011	5.7%
State Shared Revenues	2,350,644	2,183,690	2,223,294	(127,350)	-5.4%	39,604	1.8%
Intergovernmental	321,805	476,363	491,598	169,794	52.8%	15,235	3.2%
Parks & Recreation Fees	207,524	294,000	224,581	17,057	8.2%	(69,419)	-23.6%
Police Contracts, including Extra Duty	821,394	1,130,500	1,116,059	294,665	35.9%	(14,441)	-1.3%
Other Charges for Services	3,729	1,800	1,033	(2,696)	-72.3%	(767)	-42.6%
Fines & Forfeitures - Municipal Court	288,151	346,500	239,325	(48,826)	-16.9%	(107,175)	-30.9%
Fines & Forfeitures-Camera Enforcement	1,134,328	950,000	973,592	(160,736)	-14.2%	23,592	2.5%
Miscellaneous/Interest/Other	370,482	956,813	775,267	404,786	109.3%	(181,546)	-19.0%
Interfund Transfers	284,700	284,700	284,700	-	0.0%	-	0.0%
Subtotal Operating Revenues	\$ 47,202,455	\$ 46,970,966	\$ 47,650,358	\$ 447,903	0.9%	\$ 679,392	1.4%
EXPENDITURES:							
City Council	148,500	171,214	169,119	20,620	13.9%	(2,095)	-1.2%
City Manager	809,073	944,813	1,017,897	208,824	25.8%	73,084	7.7%
Municipal Court	1,834,684	1,495,219	1,473,378	(361,306)	-19.7%	(21,841)	-1.5%
Administrative Services	1,500,410	2,290,221	2,225,614	725,205	48.3%	(64,607)	-2.8%
Legal	2,410,990	2,557,084	2,578,738	167,748	7.0%	21,654	0.8%
Community & Economic Development	3,089,038	3,233,773	3,342,796	253,758	8.2%	109,023	3.4%
Parks, Recreation & Community Services	3,067,319	3,422,832	3,455,544	388,225	12.7%	32,712	1.0%
Police	26,557,987	28,058,728	28,949,671	2,391,684	9.0%	890,943	3.2%
Street Operations & Engineering	2,346,557	2,855,957	2,491,588	145,030	6.2%	(364,369)	-12.8%
Interfund Transfers	480,481	481,981	481,981	1,500	0.3%	0	0.0%
Subtotal Operating Expenditures	\$ 42,245,038	\$ 45,511,822	\$ 46,186,326	3,941,288	9.3%	674,504	1.5%
OPERATING INCOME (LOSS)	\$ 4,957,417	\$ 1,459,144	\$ 1,464,032	\$ (3,493,385)	-70.5%	\$ 4,888	0.3%
OTHER FINANCING SOURCES:							
Grants, Contrib, 1-Time Source	540,611	1,749,836	801,698	261,087	48.3%	(948,138)	-54.2%
Subtotal Other Financing Sources	\$ 540,611	\$ 1,749,836	\$ 801,698	\$ 261,087	48.3%	\$ (948,138)	-54.2%
OTHER FINANCING USES:							
Capital & Other 1-Time	1,273,087	7,935,727	4,956,868	3,683,781	289.4%	(2,978,859)	-37.5%
Interfund Transfers	2,527,325	3,283,048	3,283,048	755,723	29.9%	-	0.0%
Subtotal Other Financing Uses	\$ 3,800,412	\$ 11,218,775	\$ 8,239,916	\$ 4,439,504	116.8%	\$ (2,978,859)	-26.6%
Total Revenues and Other Sources	\$ 47,743,065	\$ 48,720,802	\$ 48,452,056	\$ 708,991	1.5%	\$ (268,746)	-0.6%
Total Expenditures and other Uses	\$ 46,045,450	\$ 56,730,597	\$ 54,426,243	\$ 8,380,792	18.2%	\$ (2,304,354)	-4.1%
Beginning Fund Balance:	\$ 17,774,437	\$ 19,471,967	\$ 19,472,052	\$ 1,697,615	9.6%	\$ 85	0.0%
Ending Fund Balance:	\$ 19,472,052	\$ 11,462,172	\$ 13,497,865	\$ (5,974,187)	-30.7%	\$ 2,035,693	17.8%
Ending Fund Balance as a % of Oper Rev	41.3%	24.4%	28.3%				
Reserve - Total Target 12% of Oper Rev:	\$ 5,664,295	\$ 5,636,516	\$ 5,718,043				
2% Contingency Reserves	\$ 944,049	\$ 939,419	\$ 953,007				
5% General Fund Reserves	\$ 2,360,123	\$ 2,348,548	\$ 2,382,518				
5% Strategic Reserves	\$ 2,360,123	\$ 2,348,548	\$ 2,382,518				
Set Aside Economic Dev Opportunity Fund	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000				
Undesignated/Rsvd for 2024 & 2025/2026 Budget	\$ 11,807,758	\$ 3,825,656	\$ 5,779,823				

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

Additionally, the final 2022 annual actual amounts increased by \$84K due year-end entries made after the report date.

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

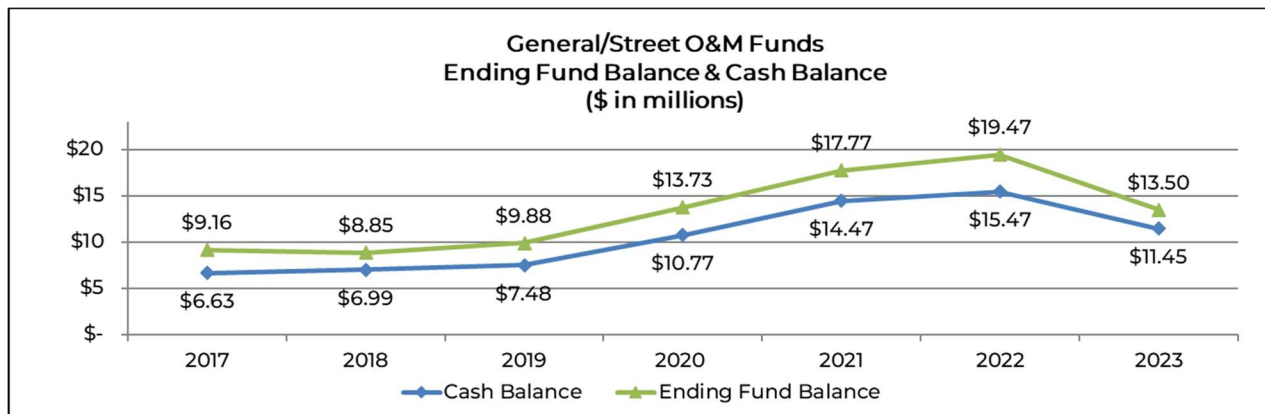
In support of the City’s financial integrity, the City Council adopted on September 15, 2014, a set of financial policies including fund balance reserves totaling 12% of General/Street O&M Funds operating revenues. For the 2023, this 12% equates to \$5.64M as follows:

- **2% General Fund Contingency Reserves:** The purpose of this reserve is to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City’s operations which could not have been reasonably anticipated at the time the original budget was prepared. A 2% reserve fund based on the General/Street O&M Funds operating revenues equates to \$953K.
- **5% General Fund Ending Fund Balance Reserves:** The purpose of this reserve is to provide financial stability, cash flow for operations and the assurance that the City will be able to respond to revenue shortfalls with fiscal strength. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to \$2.37M.
- **5% Strategic Reserves:** The purpose of this reserve is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major unanticipated events. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to \$2.37M.

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

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

Year	Total Ending Fund	Total Cash
2017	\$ 9,163,535	\$ 6,634,879
2018	\$ 8,847,536	\$ 6,986,782
2019	\$ 9,878,841	\$ 7,483,611
2020	\$ 13,730,802	\$ 10,769,320
2021	\$ 17,774,437	\$ 14,473,577
2022	\$ 19,472,052	\$ 15,469,988
2023	\$ 13,497,865	\$ 11,449,302



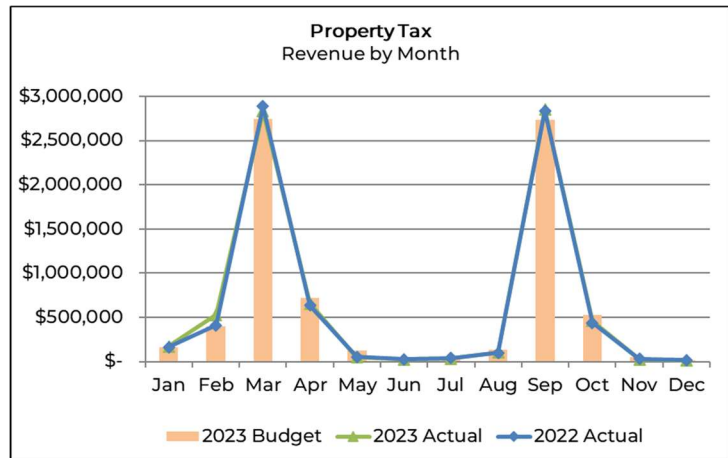
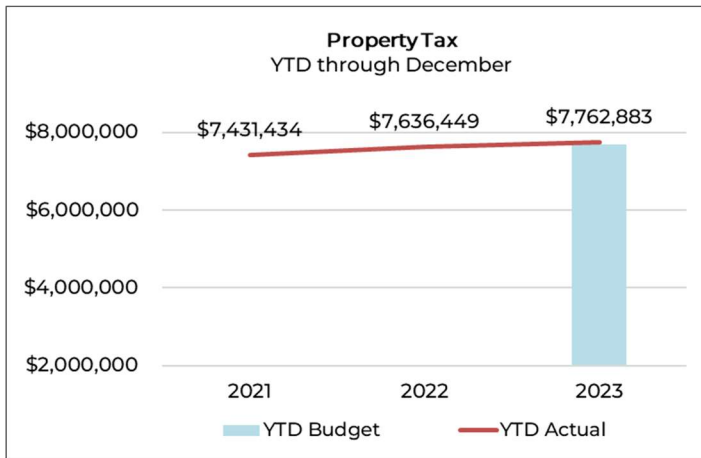
Property Tax

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

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

Property Tax Annual Totals								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 175,819	\$ 162,826	\$ 163,841	\$ 170,966	\$ 8,140	5.0%	\$ 7,125	4.3%
Feb	386,370	409,507	398,650	530,518	121,011	29.6%	131,868	33.1%
Mar	2,765,349	2,887,483	2,745,880	2,832,523	(54,960)	-1.9%	86,643	3.2%
Apr	631,535	636,792	716,461	659,887	23,095	3.6%	(56,574)	-7.9%
May	68,297	50,958	127,537	49,839	(1,119)	-2.2%	(77,698)	-60.9%
Jun	65,822	26,799	43,081	24,003	(2,796)	-10.4%	(19,078)	-44.3%
Jul	42,677	40,619	48,615	35,587	(5,032)	-12.4%	(13,028)	-26.8%
Aug	160,391	100,199	136,353	104,208	4,009	4.0%	(32,145)	-23.6%
Sep	2,579,648	2,837,648	2,731,183	2,854,308	16,660	0.6%	123,125	4.5%
Oct	493,759	435,809	527,444	461,499	25,690	5.9%	(65,945)	-12.5%
Nov	43,186	31,499	46,510	26,577	(4,922)	-15.6%	(19,933)	-42.9%
Dec	18,581	16,310	18,346	12,968	(3,342)	-20.5%	(5,378)	-29.3%
Total Annual	\$ 7,431,434	\$ 7,636,449	\$ 7,703,900	\$ 7,762,883	\$ 126,434	1.7%	\$ 58,983	0.8%

5-Year Ave Change (2019 - 2023): 1.7%



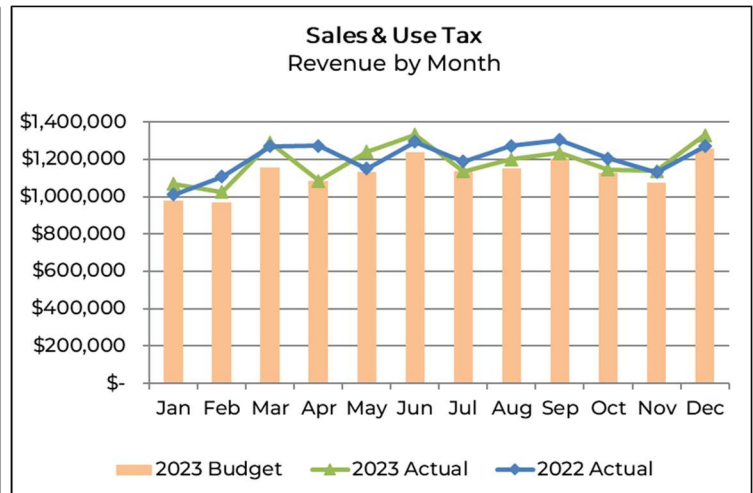
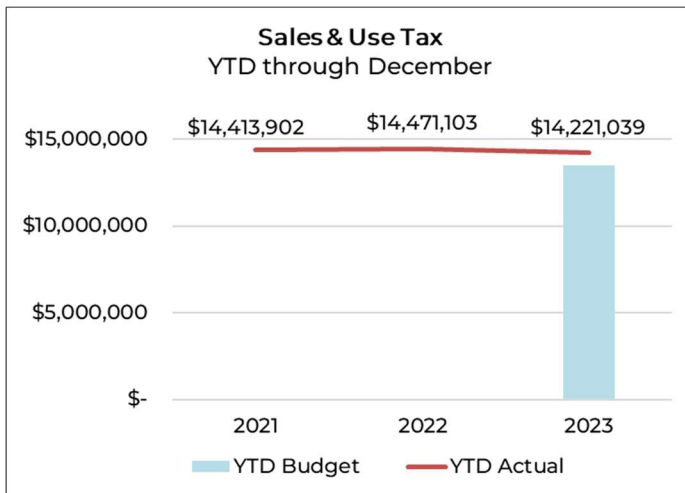
Sales & Use Tax

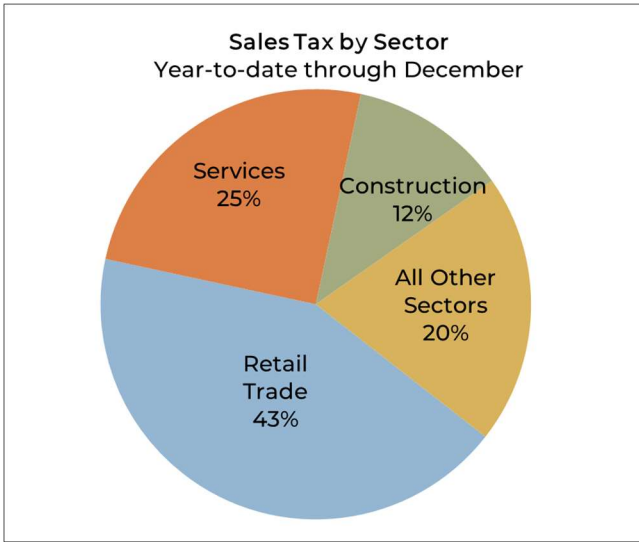
The City imposes a sales and use tax of 1% to fund general government programs. Of this total, 15% is provided to Pierce County per state law. The City imposes both the basic 0.5% and the optional 0.5% sales and use tax. This tax is imposed on personal and business purchases of tangible property. The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

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

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

Sales Tax Annual Totals								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 1,045,104	\$ 1,010,937	\$ 979,550	1,069,324	\$ 58,387	5.8%	\$ 89,774	9.2%
Feb	1,069,437	1,105,666	971,258	1,024,400	(81,266)	-7.3%	53,142	5.5%
Mar	1,339,293	1,269,314	1,157,823	1,288,984	19,670	1.5%	131,161	11.3%
Apr	1,254,417	1,271,098	1,085,969	1,085,598	(185,499)	-14.6%	(371)	0.0%
May	1,223,441	1,150,945	1,131,277	1,240,235	89,290	7.8%	108,958	9.6%
Jun	1,345,673	1,294,372	1,238,406	1,331,775	37,403	2.9%	93,369	7.5%
Jul	1,225,560	1,187,461	1,138,596	1,135,989	(51,472)	-4.3%	(2,607)	-0.2%
Aug	1,186,091	1,272,958	1,150,105	1,200,389	(72,569)	-5.7%	50,283	4.4%
Sep	1,185,976	1,302,964	1,205,387	1,232,563	(70,401)	-5.4%	27,176	2.3%
Oct	1,164,053	1,203,894	1,128,067	1,145,360	(58,534)	-4.9%	17,294	1.5%
Nov	1,107,278	1,131,290	1,075,668	1,137,856	6,566	0.6%	62,188	5.8%
Dec	1,267,578	1,270,204	1,255,893	1,328,564	58,360	4.6%	72,671	5.8%
Annual Total	\$14,413,902	\$ 14,471,103	\$ 13,518,000	\$ 14,221,039	\$ (250,064)	-1.7%	\$ 703,039	5.2%
5-Year Ave Change (2019 - 2023):		3.8%						





Top 10 Taxpayers (Grouped by Sector)				
Year-to-date through December				
Sector	2022	2023	Over / (Under)	
			Change from 2022	
			\$	%
General Merchandise	\$ 849,568	\$ 836,514	(13,054)	-1.5%
Rental and Leasing Services	316,171	437,374	121,203	38.3%
Miscellaneous Store Retailers	355,951	392,222	36,271	10.2%
Motor Vehicle and Parts Dealers	390,842	291,717	(99,125)	-25.4%
Building Material and Garden Equipment & Supplies	309,373	288,831	(20,542)	-6.6%
Administrative and Support Services	213,958	222,891	8,933	4.2%
Administration of Economic Programs	189,103	216,050	26,947	14.3%
Couriers and Messengers	129,886	141,750	11,864	9.1%
Total	\$ 2,754,852	\$ 2,827,349	\$ 72,497	2.6%

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

Marketplace Fairness Act				
Year	AWC Original Annual Est	Annual Actual	Over/Under Estimate	
			\$	%
2018	\$ 83,017	\$ 121,932	\$ 38,915	46.9%
2019	\$ 254,620	\$ 157,863	\$ (96,757)	-38.0%
2020	\$ 325,104	\$ 268,037	\$ (57,067)	-17.6%
2021	\$ 364,509	\$ 331,969	\$ (32,540)	-8.9%
2022	\$ 397,231	\$ 355,951	\$ (41,280)	-10.4%
2023	\$ 433,026	\$ 392,222	\$ (40,804)	-9.4%
Total	\$ 1,857,507	\$ 1,627,974	\$ (229,533)	-12.4%

Marketplace Fairness Act Quarterly Distributions								
	2018	2019	2020	2021	2022	2023	Chg From Prior Year Over/(Under)	
							\$	%
Q1	\$ 27,107	\$ 32,686	\$ 44,164	\$ 79,229	\$ 77,632	\$ 86,994	\$ 9,362	12.1%
Q2	28,007	36,003	69,638	83,651	84,292	93,620	9,328	11.1%
Q3	29,402	39,758	68,020	76,691	88,714	96,336	7,622	8.6%
Q4	37,416	49,416	86,215	92,398	105,313	115,272	9,959	9.5%
Total Annual	\$121,932	\$ 157,863	\$ 268,037	\$ 331,969	\$ 355,951	\$ 392,222	\$ 36,272	10.2%

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

Sector	2018			2019			2020			2021			2022			2023		
	Revenue	% of Total	Change Prior Yr	Revenue	% of Total	Change Prior Yr	Revenue	% of Total	Change Prior Yr	Revenue	% of Total	Change Prior Yr	Revenue	% of Total	Change Prior Yr	Revenue	% of Total	Change Prior Yr
Retail Trade	\$ 5,013	46%	\$ 426 9%	\$ 5,348	45%	\$ 335 7%	\$ 5,572	47%	\$ 224 4%	\$ 6,659	46%	\$ 1,311 25%	\$ 6,259	43%	\$ (400) -6%	\$ 6,091	43%	\$ (168) -3%
Services	\$ 2,650	24%	\$ 269 11%	\$ 2,759	23%	\$ 109 4%	\$ 2,555	21%	\$ (204) -7%	3,117	22%	\$ 358 13%	3,450	24%	\$ 333 11%	3,552	25%	\$ 102 3%
Construction	\$ 1,502	14%	\$ 326 28%	\$ 1,977	17%	\$ 476 32%	\$ 1,958	16%	\$ (19) -1%	2,375	16%	\$ 398 20%	2,019	14%	\$ (356) -15%	1,692	12%	\$ (327) -16%
Wholesale Trade	\$ 467	4%	\$ (27) -5%	\$ 556	5%	\$ 89 19%	\$ 517	4%	\$ (40) -7%	668	5%	\$ 111 20%	794	5%	\$ 126 19%	765	5%	\$ (30) -4%
Information	\$ 484	4%	\$ (15) -3%	\$ 478	4%	\$ (6) -1%	\$ 483	4%	\$ 5 1%	517	4%	\$ 39 8%	552	4%	\$ 35 7%	590	4%	\$ 38 7%
Finance, Ins, Real Estate	\$ 408	4%	\$ 23 6%	\$ 466	4%	\$ 58 14%	\$ 467	4%	\$ 1 0%	559	4%	\$ 93 20%	700	5%	\$ 141 25%	728	5%	\$ 28 4%
Manufacturing	\$ 222	2%	\$ 16 8%	\$ 175	1%	\$ (46) -21%	\$ 170	1%	\$ (5) -3%	216	1%	\$ 40 23%	239	2%	\$ 23 11%	266	2%	\$ 27 11%
Government	\$ 171	2%	\$ 36 27%	\$ 124	1%	\$ (47) -27%	\$ 160	1%	\$ 36 29%	212	1%	\$ 88 71%	237	2%	\$ 25 12%	300	2%	\$ 62 26%
Other	\$ 61	1%	\$ (34) -36%	\$ 70	1%	\$ 9 15%	\$ 63	1%	(7) -10%	91	1%	\$ 21 31%	220	2%	\$ 129 141%	238	2%	\$ 18 8%
Total	\$ 10,978		\$ 1,019 10%	\$ 11,956		\$ 978 9%	\$ 11,946		\$ (10) 0%	\$ 14,414		\$ 2,458 21%	\$ 14,471		\$ 57 0.4%	\$ 14,221		\$ (250) -1.7%

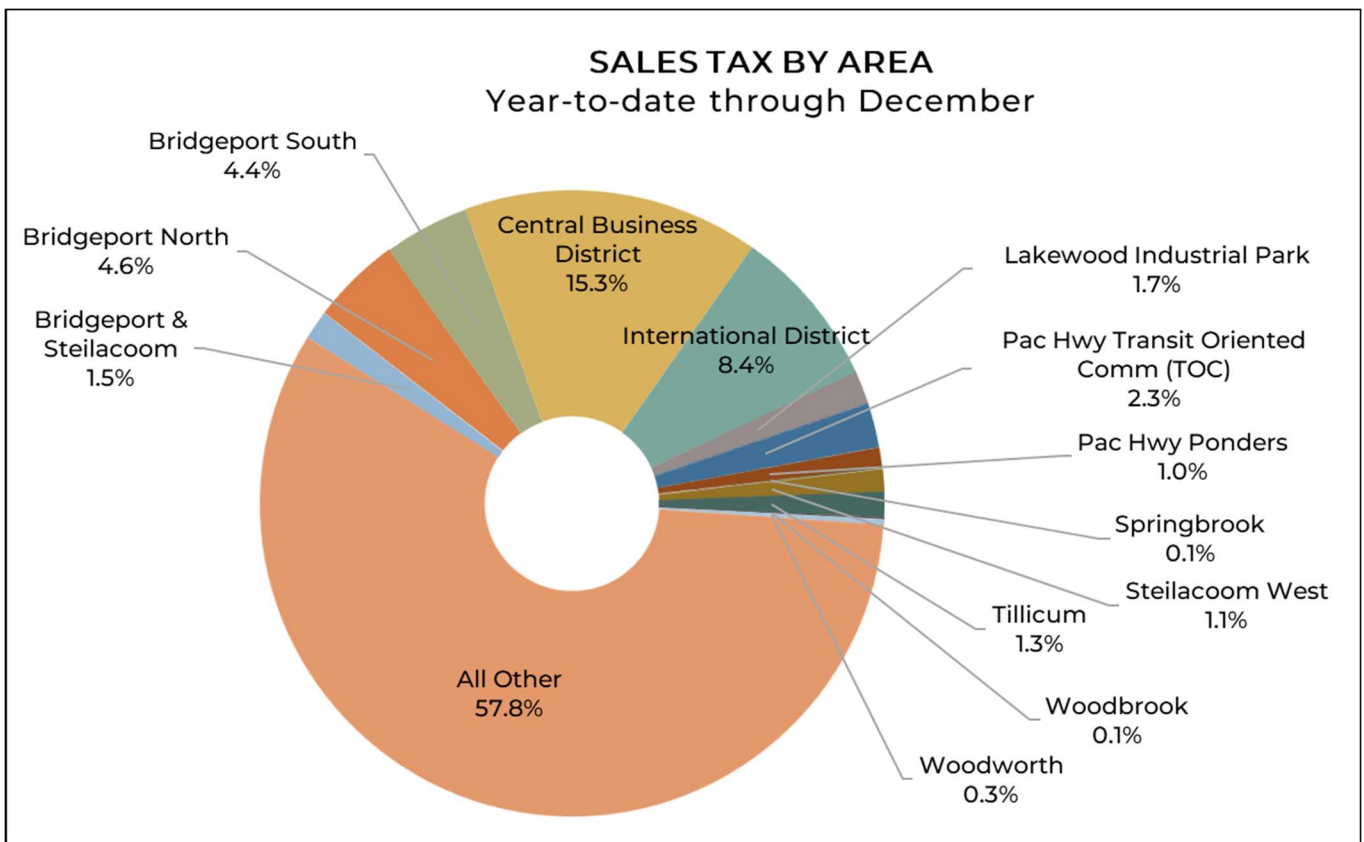
Sales & Use Tax by Sector							
Year-to-date through December							
Sector	Actual		Over / (Under)		Explanation of Variance Increase / (Decrease)		
			Change from 2022				
	2022	2023	\$	%	\$ in Thousands		
Retail Trade	\$ 6,259,281	\$ 6,091,113	\$ (168,168)	-2.7%	\$ 36	11%	Sporting Goods, Hobby, Musical Instrument, Book
					\$ 26	3%	Miscellaneous Store Retailers
					\$ 18	1190%	General Merchandise Retailers
					\$ 15	8%	Gasoline Stations and Fuel Dealers
					\$ 9	883%	Health and Personal Care Retailers
					\$ (17)	-11%	Nonstore Retailers
					\$ (28)	-13%	Electronics and Appliance Stores
					\$ (31)	-5%	Building Material and Garden Equipment & Supplies
					\$ (38)	-18%	Furniture and Home Furnishings Stores
					\$ (45)	-14%	Clothing and Clothing Accessories Stores
					\$ (114)	-9%	Motor Vehicle and Parts Dealers
Services	3,455,482	3,551,543	96,060	2.8%	\$ 58	3%	Food Services and Drinking Places
					\$ 58	11%	Repair and Maintenance
					\$ 20	4%	Administrative and Support Services
					\$ 12	8%	Amusement, Gambling, and Recreation Industries
					\$ 5	4%	Personal and Laundry Services
					\$ 4	27%	Ambulatory, Nursing, and Residential Care
					\$ (3)	-11%	Waste Management and Remediation Services
					\$ (3)	-58%	Other
					\$ (27)	-18%	Accommodation
					\$ (30)	-14%	Professional, Scientific, and Technical Services
Construction	2,019,154	1,692,191	(326,963)	-16.2%	\$ (37)	-26%	Heavy and Civil Engineering Construction
					\$ (73)	-9%	Specialty Trade Contractors
					\$ (217)	-20%	Construction of Buildings
Wholesale Trade	794,142	764,507	(29,635)	-3.7%	\$ 10	2%	Merchant Wholesalers, Durable Goods
					\$ 5	79%	Wholesale Trade Agents and Brokers
					\$ (45)	-19%	Merchant Wholesalers, Nondurable Goods
Information	551,998	589,648	37,651	6.8%	\$ 19	37%	Publishing
					\$ 8	180%	Publishing Industries
					\$ 8	22%	Motion Picture and Sound Recording Industries
					\$ 5	7%	Web Search Portals, Libraries, Archives, and Other
					\$ (2)	0%	Telecommunications
Finance, Insurance, Real Estate	700,315	728,206	27,892	4.0%	\$ 87	16%	Rental and Leasing Services
					\$ 4	381%	Securities, Commodity Contracts, & Other Financial
					\$ (21)	-113%	Insurance Carriers and Related Activities
					\$ (42)	-38%	Credit Intermediation and Related Activities
Manufacturing	238,998	266,401	27,403	11.5%	\$ 14	61%	Apparel Manufacturing
					\$ 7	25%	Printing and Related Support Activities
					\$ 7	25%	Fabricated Metal Product Manufacturing
					\$ 6	24%	Miscellaneous Manufacturing
					\$ 5	82%	Plastics and Rubber Products Manufacturing
					\$ 2	177%	Transportation Equipment Manufacturing
					\$ (2)	-95%	Petroleum and Coal Products Manufacturing
					\$ (2)	-12%	Wood Product Manufacturing
					\$ (2)	-9%	Machinery Manufacturing
					\$ (2)	-16%	Furniture and Related Product Manufacturing
					\$ (5)	-25%	Beverage and Tobacco Product Manufacturing
Government	237,197	299,544	62,346	26.3%	\$ 27	14%	Administration of Economic Programs
					\$ 20	58%	Govt/Unclassifiable
					\$ 13	249%	Justice, Public Order, and Safety Activities
					\$ 2	29%	Executive, Legsltv, and Other General Govnmt Sup
Other	214,536	237,886	23,350	10.9%	\$ 16	12%	Couriers and Messengers
					\$ 7	57%	Transit and Ground Passenger Transportation
					\$ 1	22%	Truck Transportation
					\$ (4)	-7%	Support Activities for Transportation
Total	\$ 14,471,103	\$ 14,221,039	\$ (250,064)	-1.7%			

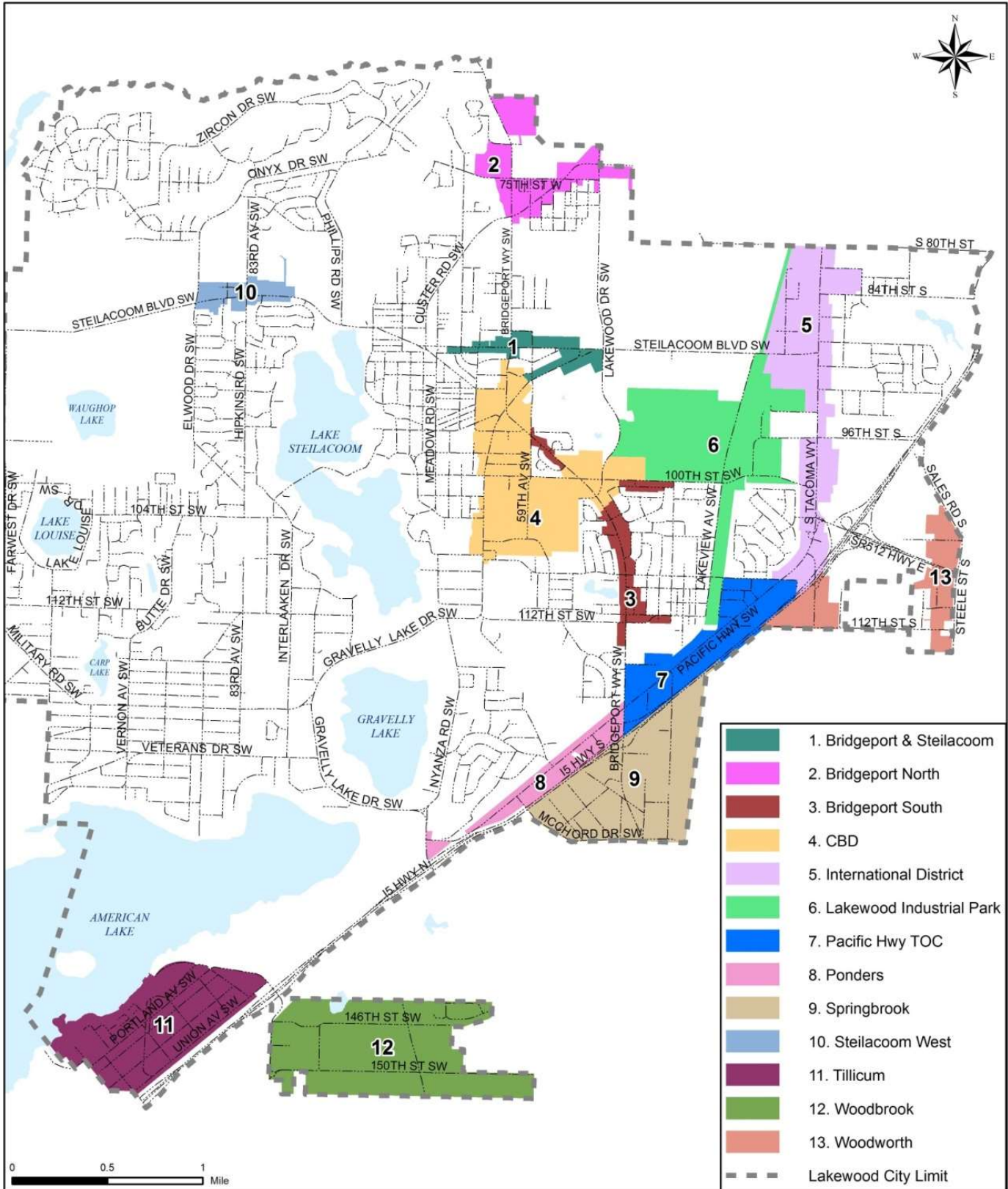
Note on Wholesale Tax Classification: Sales tax applies if the buyer does not have a reseller permit or exemption certificate. Additionally, purchases made for personal or household use is not exempt from sales tax. This includes items used in a business that are not resold, such as office supplies,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

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

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

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





Retail Tax Areas

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

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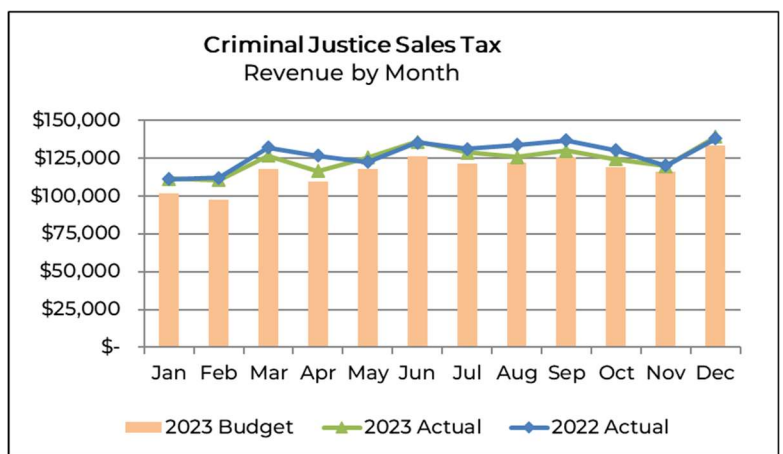
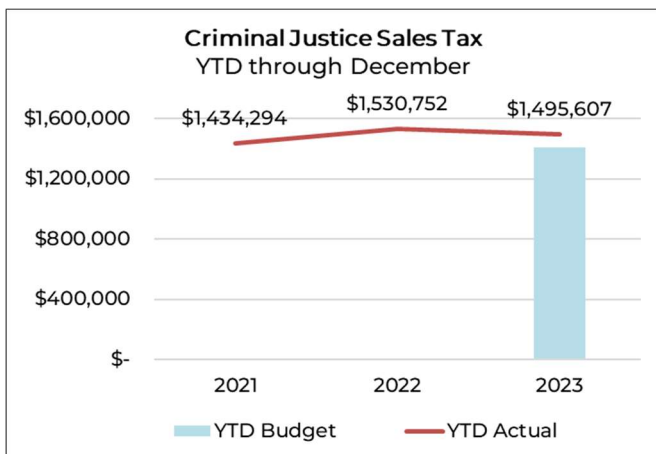
Sales & Use Tax by Area							
Year-to-date through December							
Map ID/Area	2022	2023	Over / (Under)		Explanation of Variance		
			Change from 2022		Increase / (Decrease)		
			\$	%	\$ in Thousands		
1 Bridgeport & Steilacoom	\$ 216,570	\$ 217,799	\$ 1,229	0.6%	\$ 12	11%	Services
					\$ 1	206%	Wholesale Trade
					\$ (12)	-11%	Retail Trade
2 Bridgeport North	646,284	656,236	9,952	1.5%	\$ 6	1%	Retail Trade
					\$ 2	4%	Services
					\$ 2	64%	Manufacturing
3 Bridgeport South	748,675	629,273	(119,402)	-15.9%	\$ 16	10%	Retail Trade
					\$ 1	15%	Information
					\$ 1	14%	Other
					\$ (2)	-14%	Manufacturing
					\$ (8)	-19%	Wholesale Trade
					\$ (19)	-9%	Services
					\$ (30)	-55%	Construction
					\$ (40)	-58%	Fin, Ins, Real Est
4 Central Business District	2,259,053	2,176,095	(82,959)	-3.7%	\$ 16	8%	Retail Trade
					\$ 1	8%	Information
					\$ (3)	-18%	Manufacturing
					\$ (13)	-23%	Wholesale Trade
					\$ (24)	-8%	Services
					\$ (48)	-57%	Fin, Ins, Real Est
					\$ (49)	-57%	Construction
					\$ (47)	-4%	Retail Trade
5 International District	1,183,387	1,191,260	7,873	0.7%	\$ 5	2059%	Fin, Ins, Real Est
					\$ 1	26%	Government
					\$ (4)	-1%	Services
					\$ (85)	-5%	Retail Trade
6 Lakewood Industrial Park	197,453	243,032	45,579	23.1%	\$ 51	27%	Fin, Ins, Real Est
					\$ 21	6%	Services
					\$ (3)	-46%	Wholesale Trade
					\$ (4)	-31%	Manufacturing
					\$ (58)	-10%	Retail Trade
7 Pacific Highway (TOC) Transit Oriented Commercial	628,425	324,953	(303,472)	-48.3%	\$ 69	2021%	Wholesale Trade
					\$ 33	55%	Services
					\$ (2)	-29%	Manufacturing
					\$ (2)	-7%	Retail Trade
					\$ (52)	-55%	Construction
8 Pacific Highway Ponders	152,527	148,389	(4,138)	-2.7%	\$ (1)	-81%	Manufacturing
					\$ (3)	-52%	Wholesale Trade
					\$ (10)	-12%	Services
					\$ (290)	-54%	Retail Trade
9 Springbrook	13,050	12,665	(384)	-2.9%	\$ 2	2%	Services
					\$ 1	11%	Retail Trade
					\$ (1)	-5%	Wholesale Trade
					\$ (1)	-79%	Manufacturing
					\$ (4)	-15%	Construction
10 Steilacoom West	160,108	161,252	1,144	0.7%	\$ 1	7%	Retail Trade
					\$ (1)	-23%	Services
11 Tillicum	177,315	183,438	6,124	3.5%	\$ 1	1%	Retail Trade
12 Woodbrook	2,714	15,281	12,567	100.0%	\$ 12	66%	Manufacturing
					\$ 1	1%	Retail Trade
					\$ 1	5%	Construction
					\$ (8)	-12%	Services
13 Woodworth	40,667	39,493	(1,173)	-2.9%	\$ 7	100%	Retail Trade
					\$ 4	180%	Services
					\$ 1	352%	Wholesale Trade
Other:							
Food Services, Drinking Places	655,555	702,839	47,284	7.2%	\$ 51	9%	Services
					\$ (3)	-5%	Retail Trade
Construction	1,790,702	1,567,148	(223,553)	-12.5%	\$ (224)	-12%	
Telecommunications	306,065	310,103	4,038	1.3%	\$ 4	1%	
All Other Categories	5,292,554	5,641,783	349,229	106.6%	\$ 249	11%	Retail Trade
					\$ 61	26%	Government
					\$ 33	21%	Information
					\$ 26	16%	Other
					\$ 24	13%	Manufacturing
					\$ 21	5%	Fin, Ins, Real Est
					\$ 18	2%	Services
					\$ (83)	-12%	Wholesale Trade
Total	\$ 14,471,103	\$ 14,221,039	\$ (250,064)	-1.7%			

Criminal Justice Sales Tax

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

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

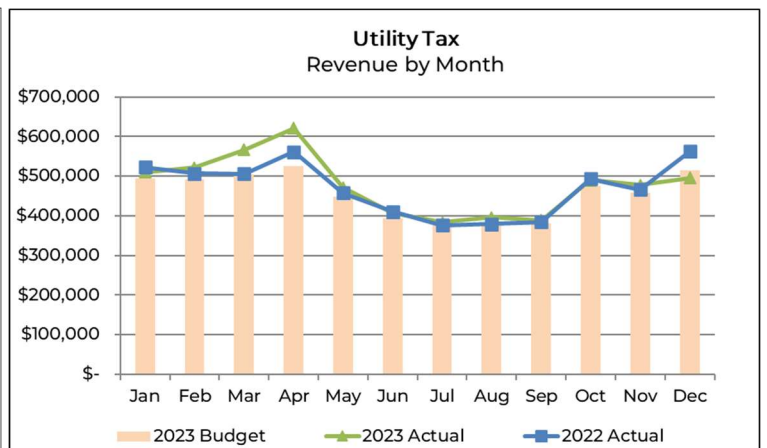
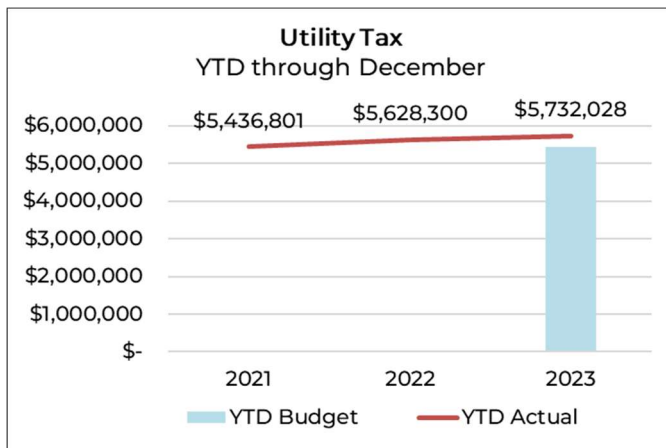
Criminal Justice Sales Tax Annual Totals								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 99,947	111,289	\$ 101,873	111,514	\$ 225	0.2%	\$ 9,641	9.5%
Feb	99,087	112,135	97,927	110,490	(1,645)	-1.5%	12,563	12.8%
Mar	127,037	132,162	117,703	126,714	(5,448)	-4.1%	9,011	7.7%
Apr	111,841	126,749	109,647	116,641	(10,108)	-8.0%	6,994	6.4%
May	121,585	122,597	117,902	125,590	2,993	2.4%	7,688	6.5%
Jun	127,625	135,388	126,469	135,890	502	0.4%	9,421	7.4%
Jul	121,635	131,211	121,688	128,863	(2,348)	-1.8%	7,175	5.9%
Aug	122,384	133,838	122,123	125,998	(7,840)	-5.9%	3,875	3.2%
Sep	126,914	136,897	125,537	130,132	(6,765)	-4.9%	4,595	3.7%
Oct	121,150	130,311	119,328	124,395	(5,916)	-4.5%	5,067	4.2%
Nov	121,484	120,186	116,174	119,955	(231)	-0.2%	3,781	3.3%
Dec	133,605	137,989	133,628	139,425	1,436	1.0%	5,797	4.3%
Total	\$ 1,434,294	\$ 1,530,752	\$ 1,410,000	\$1,495,607	\$ (35,145)	-2.3%	\$ 85,607	6.1%
5-Year Ave Change (2019 - 2023):		5.4%						



Utility Tax

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

Utility Tax Annual Totals								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Budget vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 462,655	\$ 522,437	\$ 493,088	\$ 510,741	\$ (11,696)	-2.2%	\$ 17,653	3.6%
Feb	490,246	507,053	490,876	521,666	14,613	2.9%	30,790	6.3%
Mar	496,804	506,388	505,447	566,998	60,610	12.0%	61,551	12.2%
Apr	548,293	561,128	524,859	620,868	59,740	10.6%	96,009	18.3%
May	490,158	457,928	447,886	471,567	13,639	3.0%	23,681	5.3%
Jun	376,706	411,096	394,380	408,103	(2,993)	-0.7%	13,723	3.5%
Jul	375,618	375,966	378,016	383,121	7,155	1.9%	5,105	1.4%
Aug	377,828	379,590	378,945	395,952	16,362	4.3%	17,007	4.5%
Sep	388,283	384,957	381,548	388,940	3,983	1.0%	7,392	1.9%
Oct	484,797	493,869	475,649	490,792	(3,077)	-0.6%	15,143	3.2%
Nov	453,199	465,773	457,622	477,527	11,754	2.5%	19,905	4.3%
Dec	492,214	562,115	513,984	495,753	(66,362)	-11.8%	(18,231)	-3.5%
Total Annual	\$ 5,436,801	\$ 5,628,300	\$ 5,442,300	\$ 5,732,028	\$ 103,728	1.8%	\$ 289,728	5.3%
5-Year Ave Change (2019 - 2023):		0.6%						

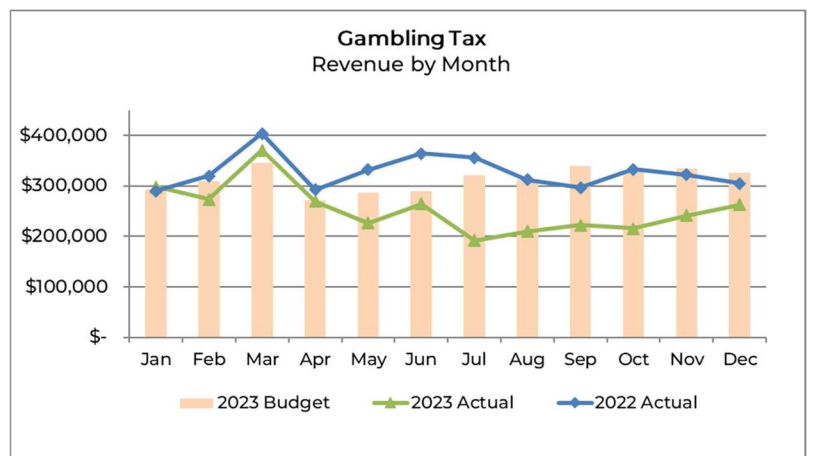
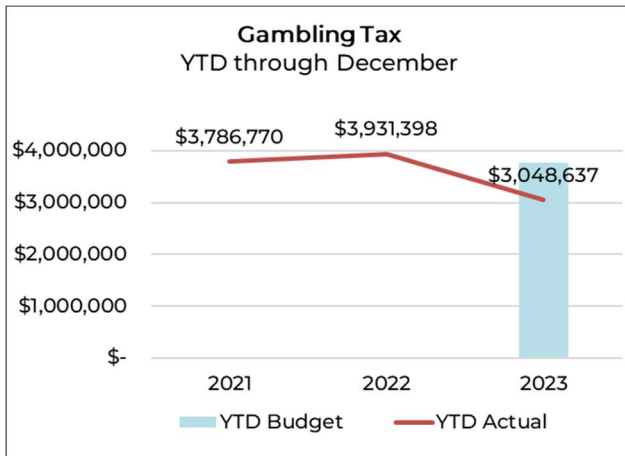


Utility Tax by Type Annual Totals								
Type	2021 Annual Actual	2022 Annual Actual	2023		Over / (Under)			
			Annual Budget	YTD Actual	2023 YTD Actual vs 2022 YTD Actual		2023 Actual vs 2023 Budget	
					\$	%	\$	%
Electricity	\$ 1,727,158	\$ 1,837,314	\$ 1,781,900	\$ 1,861,585	\$ 24,271	1.3%	\$ 79,685	4.5%
Natural Gas	769,024	895,931	793,100	974,897	78,966	8.8%	181,797	22.9%
Solid Waste	922,789	969,328	952,800	1,026,613	57,285	5.9%	73,813	7.7%
Cable	1,080,300	1,061,441	1,114,700	987,990	(73,451)	-6.9%	(126,710)	-11.4%
Phone/Cell	655,674	566,202	522,000	566,824	622	0.1%	44,824	8.6%
SWM	281,856	298,084	277,800	314,119	16,035	5.4%	36,319	13.1%
Total	\$ 5,436,801	\$ 5,628,300	\$ 5,442,300	\$ 5,732,028	\$ 103,728	1.8%	\$ 289,728	5.3%

Gambling Tax

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

Gambling Tax Annual Totals								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 232,113	\$ 290,597	\$ 293,020	\$ 298,468	\$ 7,871	2.7%	\$ 5,448	1.9%
Feb	223,710	319,743	309,269	273,646	(46,097)	-14.4%	(35,623)	-11.5%
Mar	347,645	404,314	345,125	370,747	(33,567)	-8.3%	25,622	7.4%
Apr	306,619	292,542	271,666	269,481	(23,061)	-7.9%	(2,185)	-0.8%
May	338,481	332,710	286,982	226,781	(105,929)	-31.8%	(60,201)	-21.0%
Jun	273,233	364,209	289,682	264,861	(99,348)	-27.3%	(24,821)	-8.6%
Jul	361,766	356,269	321,211	192,267	(164,002)	-46.0%	(128,944)	-40.1%
Aug	295,328	312,710	313,068	209,962	(102,748)	-32.9%	(103,106)	-32.9%
Sep	330,022	296,987	339,937	222,587	(74,400)	-25.1%	(117,350)	-34.5%
Oct	406,522	333,493	330,279	215,604	(117,889)	-35.3%	(114,675)	-34.7%
Nov	345,800	322,430	333,668	241,434	(80,996)	-25.1%	(92,234)	-27.6%
Dec	325,531	305,394	326,294	262,799	(42,595)	-13.9%	(63,495)	-19.5%
Total Annual	\$ 3,786,768	\$ 3,931,398	\$ 3,760,200	\$ 3,048,637	\$ (882,761)	-22.5%	\$ (711,563)	-18.9%
5-Year Ave Change (2019 - 2023):		-0.3%						



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

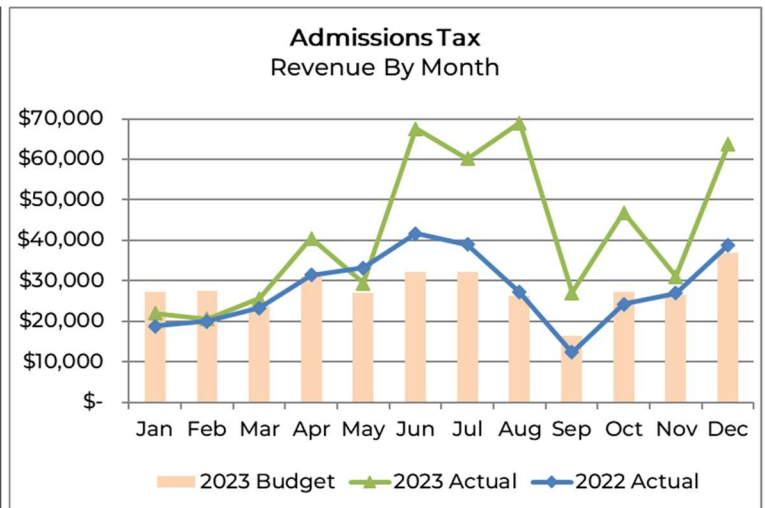
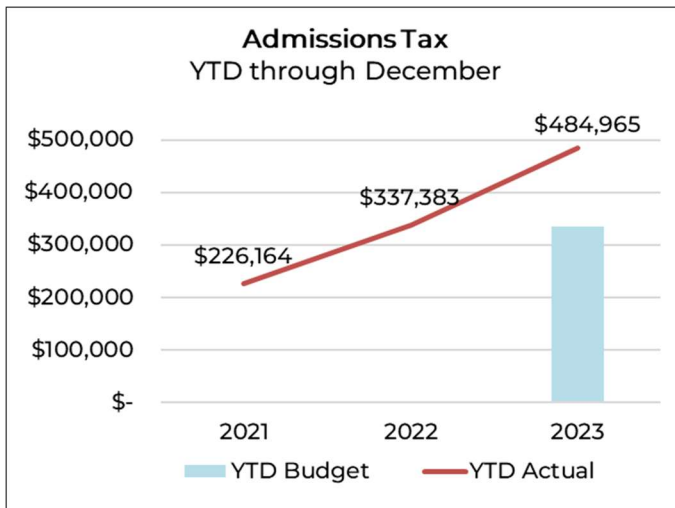
Card Room Gambling Tax - Major Establishments Only					
Major Establishment	2021 Annual Actual	2022 Annual Actual	2023 Annual Actual	Over / (Under)	
				2023 Actual vs 2022 Actual	
				\$	%
Chips Casino	\$ 1,344,141	\$ 1,555,756	\$ 1,229,827	\$ (325,929)	-20.9%
Great American Casino/Ace's Poker Lakewood*	493,162	505,775	257,431	(248,345)	-49.1%
Macau Casino	1,074,966	1,050,555	830,066	(220,489)	-21.0%
Palace Casino	770,399	711,856	614,798	(97,057)	-13.6%
Total	\$3,682,668	\$3,823,942	\$ 2,932,123	\$ (891,820)	-23.3%

Figures above are for card room gambling tax only (does not include minor amounts for pull tabs, punch boards, or amusement). Great American Casino closed for remodeling on 6/23/2023, reopened 12/19/2023 as Ace's Poker Lakewood.

Admissions Tax

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

Admissions Tax Annual Totals								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 7	\$ 18,817	\$ 27,319	\$ 22,100	\$ 3,283	17.4%	\$ (5,219)	-19.1%
Feb	6,301	19,992	27,612	20,691	699	3.5%	(6,921)	-25.1%
Mar	6,970	23,308	23,803	25,674	2,366	10.2%	1,871	7.9%
Apr	16,432	31,455	31,079	40,502	9,047	28.8%	9,423	30.3%
May	10,354	33,180	27,080	29,492	(3,688)	-11.1%	2,412	8.9%
Jun	23,805	41,748	32,163	67,618	25,870	62.0%	35,455	110.2%
Jul	22,495	38,979	32,263	41,075	2,096	5.4%	8,812	27.3%
Aug	23,271	27,272	26,228	69,009	41,737	153.0%	42,781	163.1%
Sep	16,122	12,424	16,478	27,052	14,628	117.7%	10,574	64.2%
Oct	33,390	24,269	27,263	46,905	22,636	93.3%	19,642	72.0%
Nov	23,463	27,048	26,617	31,155	4,107	15.2%	4,538	17.0%
Dec	43,554	38,891	36,895	63,692	24,801	63.8%	26,797	72.6%
Total Annual	\$ 226,164	\$ 337,383	\$ 334,800	\$ 484,965	\$ 147,582	43.7%	\$ 150,165	44.9%
5-Year Ave Change (2019 - 2023):		-0.8%						



Admissions Tax by Payer					
Establishment	2021 Annual Actual	2022 Annual Actual	2023 Annual Actual	Over / (Under)	
				2023 Actual vs 2022 Actual	
				\$	%
AMC Theatres	\$ 141,501	\$ 220,878	\$ 248,634	\$ 27,757	12.6%
Catapult Adventure Park	-	-	124,978	124,978	-
Fandango Media	5,101	7,648	7,751	103	1.3%
GolfNow, LLC	-	965	1,501	536	55.6%
Grand Prix Raceway	14,176	13,078	-	-	-
Oakbrook Golf Club	21,170	19,769	20,284	515	2.6%
Regal Cinemas	44,217	75,046	81,817	6,771	9.0%
Total	\$ 226,165	\$ 337,383	\$ 484,965	\$ 147,582	43.7%

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

Catapult Adventure Park's tax effective 7/1/22. Current amount includes 7 of 9 payment plan (\$67,080).

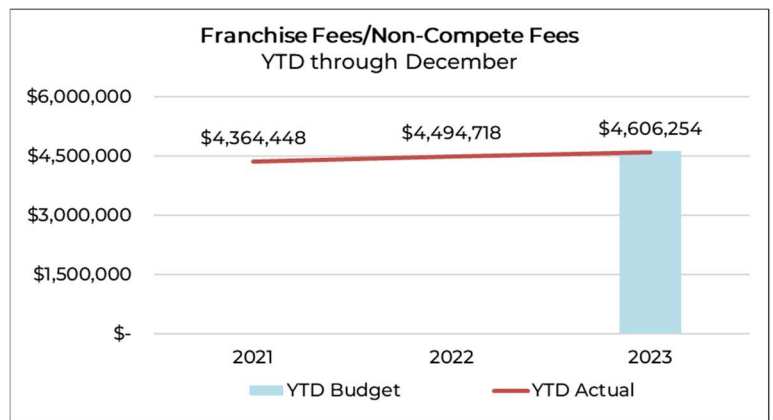
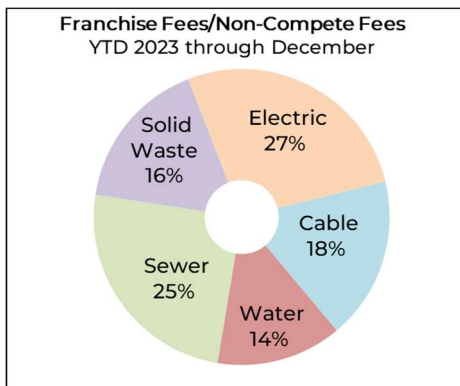
Grand Prix Raceway closed in May 2023.

Franchise Fees & Non-Compete Fees

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

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

Franchise Fees/Non-Compete Fees Annual Totals								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ -	\$ -	\$ -	\$ -	-	-	-	-
Feb	64,436	87,969	82,708	91,639	3,670	4.2%	8,931	10.8%
Mar	947,940	984,495	1,015,376	962,941	(21,554)	-2.2%	(52,435)	-5.2%
Apr	-	-	-	-	-	-	-	-
May	86,552	94,667	94,399	139,257	44,590	47.1%	44,858	47.5%
Jun	976,967	1,007,125	1,036,973	1,038,244	31,119	3.1%	1,271	0.1%
Jul	-	-	-	-	-	-	-	-
Aug	84,107	90,378	91,774	94,127	3,749	4.1%	2,353	2.6%
Sep	1,120,262	1,065,155	1,130,119	1,117,324	52,169	4.9%	(12,795)	-1.1%
Oct	-	-	-	-	-	-	-	-
Nov	66,060	94,330	82,158	96,853	2,523	2.7%	14,695	17.9%
Dec	1,018,124	1,070,599	1,096,693	1,065,869	(4,730)	-0.4%	(30,824)	-2.8%
Total Annual	\$ 4,364,448	\$ 4,494,718	\$ 4,630,200	\$ 4,606,254	\$ 111,536	2.5%	\$ (23,946)	-0.5%
5-Year Ave Change (2019 - 2023):		2.2%						

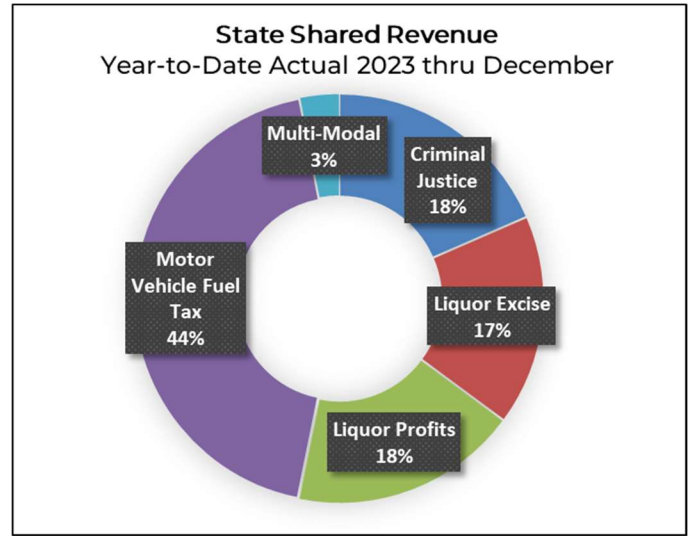


Franchise Fees/Non-Compete Fees by Type Annual Totals								
Type	2021 Annual Actual	2022 Annual Actual	2023		Over / (Under)			
			Annual Budget	YTD Actual	2023 Actual vs 2022 Actual		2023 YTD Actual vs YTD Budget	
					\$	%	\$	%
Cable	\$ 899,002	\$ 881,870	\$ 953,800	\$ 819,381	(62,489)	-7.1%	(358,506)	-30.4%
Water	560,212	567,214	594,300	632,153	64,939	11.4%	37,853	6.4%
Sewer	1,044,648	1,106,182	1,108,300	1,142,282	36,100	3.3%	33,982	3.1%
Solid Waste	687,654	722,964	729,500	768,472	45,508	6.3%	38,972	5.3%
Electric	1,172,934	1,216,487	1,244,300	1,243,966	27,479	2.3%	223,753	21.9%
Total	\$ 4,364,448	\$ 4,494,717	\$ 4,630,200	\$ 4,606,254	\$ 111,536	2.5%	\$ (23,946)	-0.5%

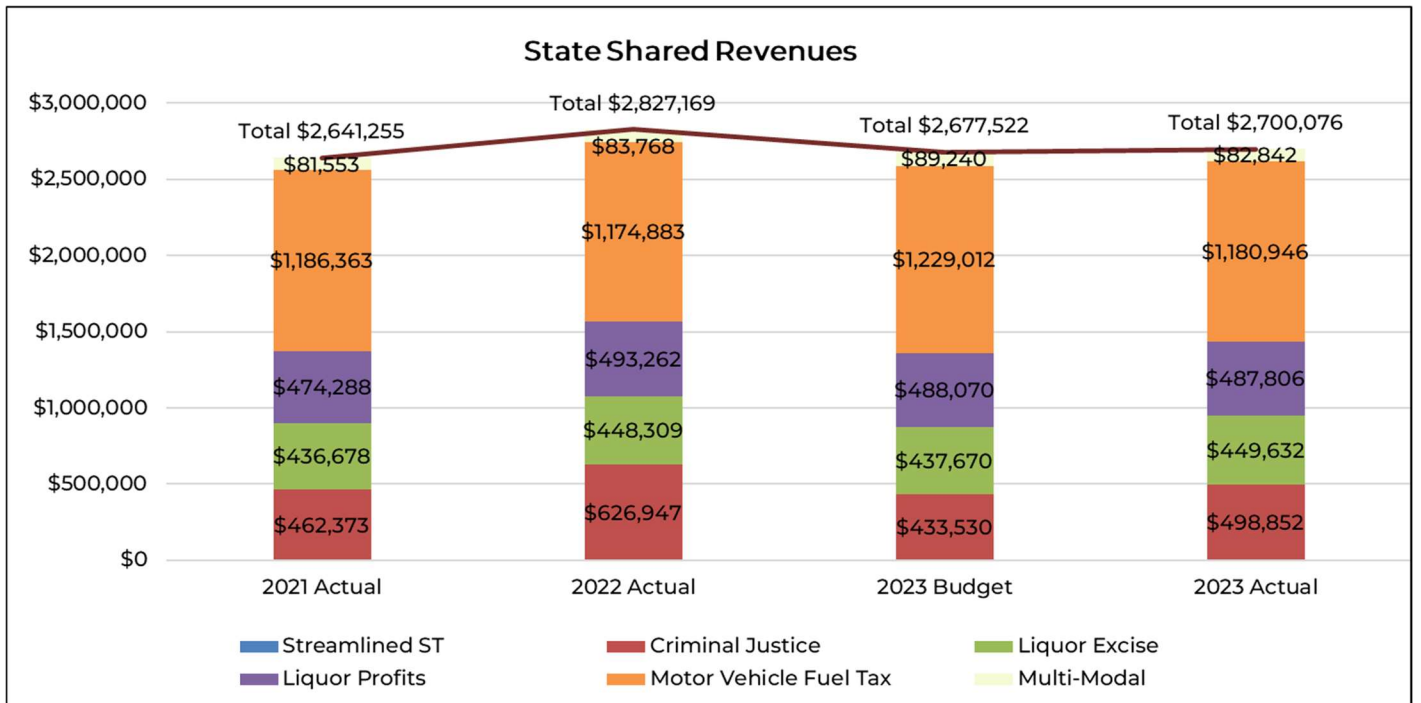
State Shared Revenues

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

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



State Shared Revenue Annual Totals								
Revenue	2021 Annual Actual	2022 Annual Actual	2023		2023 YTD Actual vs 2022 YTD Actual		2023 Actual vs 2023 Budget	
			Annual Budget	Annual Actual	Over/(Under)		Over/(Under)	
					\$	%	\$	%
CJ-Violent Crimes/Population	\$ 104,137	\$ 108,244	\$ 95,000	\$ 127,693	\$ 19,449	18.0%	\$ 32,693	34.4%
CJ-Special Programs	72,951	78,420	81,030	82,549	4,129	5.3%	1,519	1.9%
CJ-DUI Cities	10,254	4,703	8,000	6,451	1,748	37.2%	(1,549)	-19.4%
CJ-High Crime	275,031	435,580	249,500	282,159	(153,421)	-35.2%	32,659	13.1%
Liquor Excise Tax	436,678	448,309	437,670	449,632	1,323	0.3%	11,962	2.7%
Liquor Board Profits	474,288	493,262	488,070	487,806	(5,456)	-1.1%	(264)	-0.1%
Motor Vehicle Fuel Tax	791,652	782,125	824,420	787,006	4,881	0.6%	(37,414)	-4.5%
Subtotal - General/Street	\$ 2,164,991	\$ 2,350,643	\$ 2,183,690	\$ 2,223,294	\$ (127,350)	-5.4%	\$ 39,604	1.8%
Motor Vehicle Fuel Tax	323,351	319,460	331,860	321,453	1,993	0.6%	(10,407)	-3.1%
Increase Motor Vehicle Fuel Tax	71,360	73,298	72,732	72,487	(811)	-1.1%	(245)	-0.3%
Multi-Modal	81,553	83,768	89,240	82,842	(926)	-1.1%	(6,398)	-7.2%
Subtotal - Capital Projects	476,264	476,526	493,832	476,782	\$ 256	0.1%	\$ (17,050)	-3.5%
Total	\$ 2,641,255	\$ 2,827,169	\$ 2,677,522	\$ 2,700,076	\$ (127,093)	-4.5%	\$ 22,554	0.8%



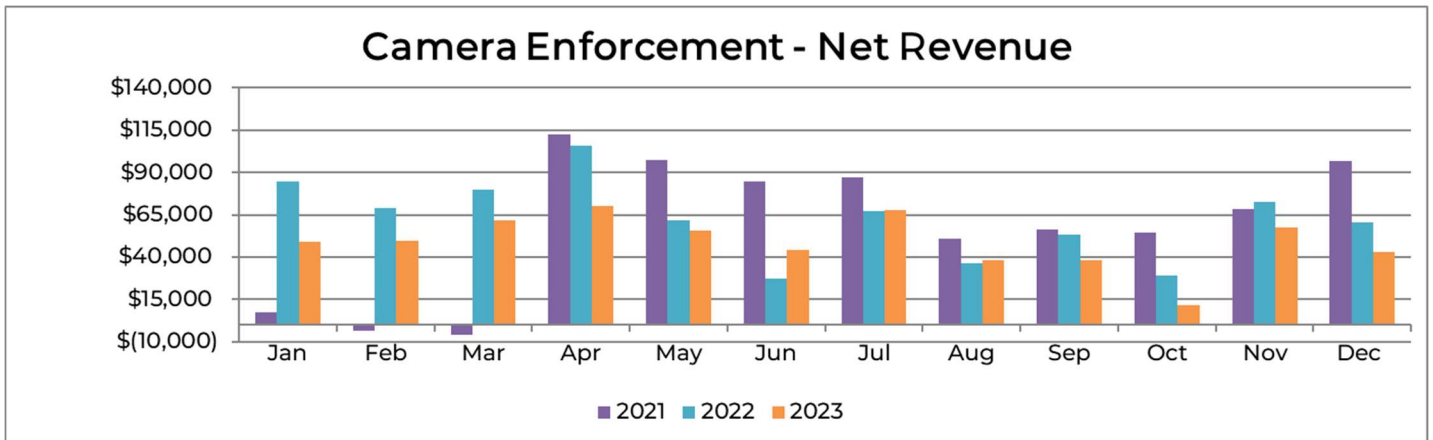
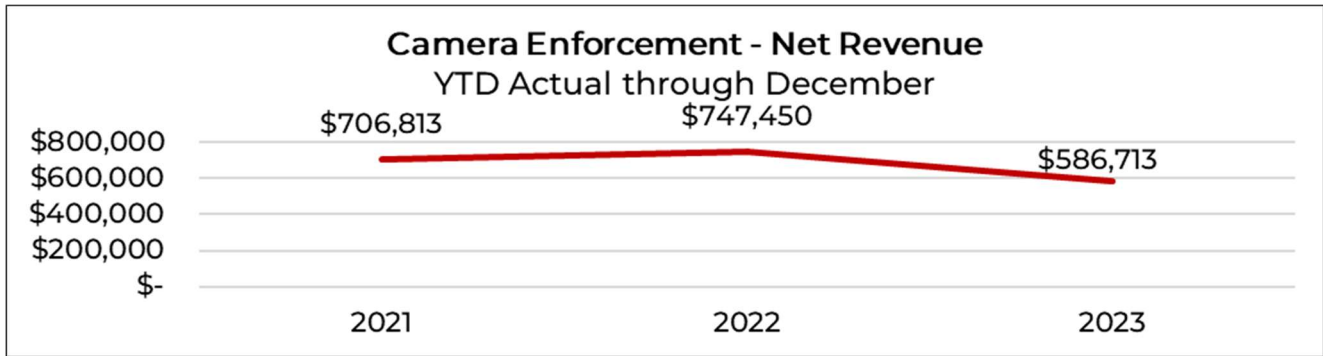
POLICE

Photo Infraction – Red Light/School Zone Enforcement

The City currently has eight cameras operating at five locations:

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

Photo Infraction - Red Light / School Zone Enforcement											
Annual Totals											
Month	Year 2021			Year 2022			Year 2023			Over / (Under)	
	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	Net Revenue 2023 vs 2022	
										\$	%
Jan	\$ 30,145	\$ 22,500	\$ 7,645	\$ 117,106	\$ 32,240	\$ 84,866	\$ 81,379	\$ 32,240	\$ 49,139	\$ (35,727)	-42.1%
Feb	29,016	32,240	(3,224)	101,450	32,240	69,210	82,160	32,240	49,920	(19,290)	-27.9%
Mar	26,207	32,240	(6,033)	111,985	32,240	79,745	94,090	32,240	61,850	(17,895)	-22.4%
Apr	144,618	32,240	112,378	137,962	32,240	105,722	102,348	32,240	70,108	(35,614)	-33.7%
May	129,806	32,240	97,566	93,839	32,240	61,599	87,677	32,240	55,437	(6,162)	-10.0%
Jun	116,950	32,240	84,710	59,580	32,240	27,340	76,220	32,240	43,980	16,640	60.9%
Jul	119,476	32,240	87,236	99,362	32,240	67,122	99,986	32,240	67,746	624	0.9%
Aug	82,813	32,240	50,573	68,644	32,240	36,404	70,521	32,240	38,281	1,877	5.2%
Sep	88,671	32,240	56,431	85,580	32,240	53,340	70,600	32,240	38,360	(14,980)	-28.1%
Oct	86,712	32,240	54,472	61,574	32,240	29,334	43,741	32,240	11,501	(17,833)	-60.8%
Nov	100,345	32,240	68,105	104,801	32,240	72,561	89,592	32,240	57,352	(15,209)	-21.0%
Dec	129,194	32,240	96,954	92,447	32,240	60,207	75,279	32,240	43,039	(17,168)	-28.5%
Total Annual	\$1,083,953	\$ 377,140	\$ 706,813	\$1,134,330	\$386,880	\$747,450	\$ 973,593	\$386,880	\$ 586,713	\$(160,737)	-21.5%



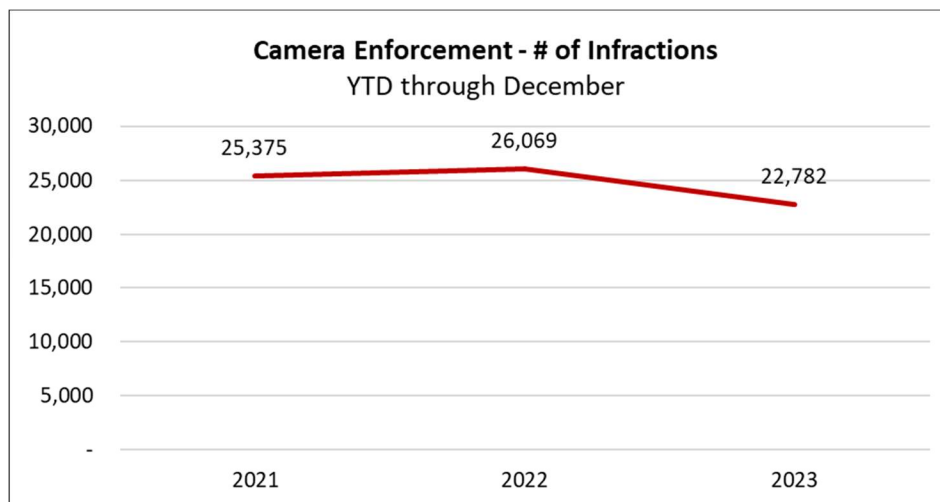
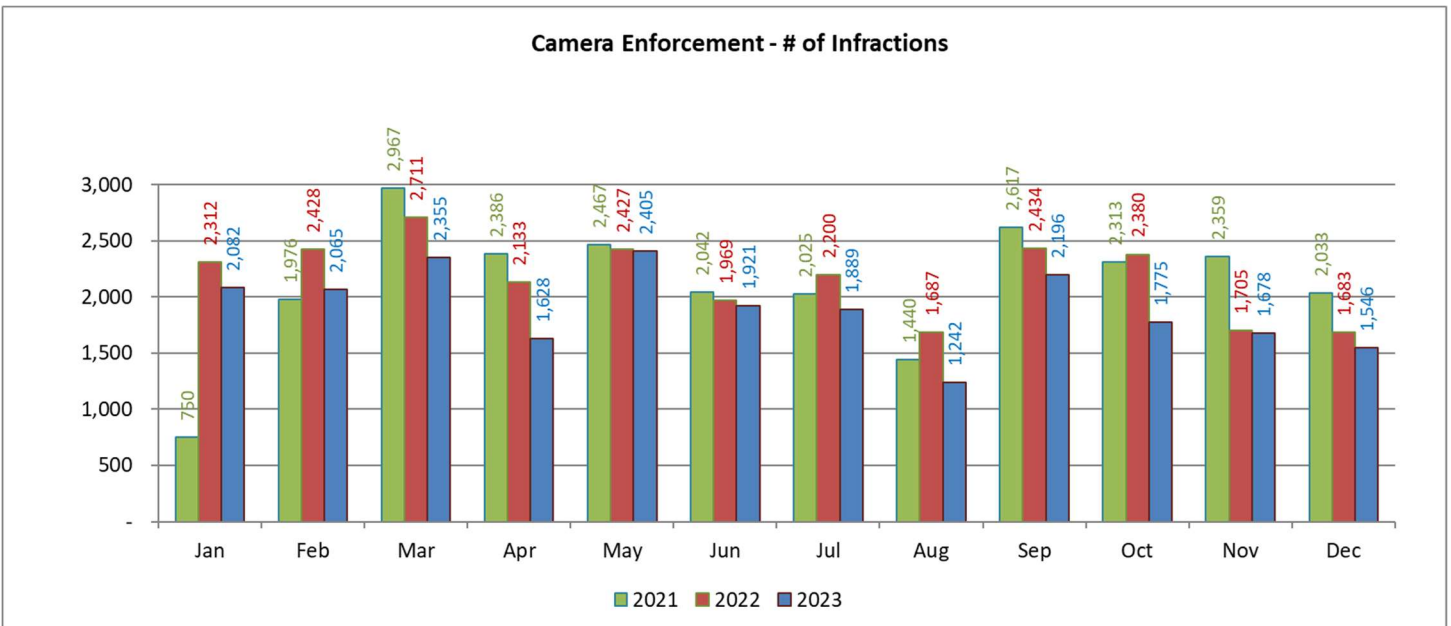
# of Infraction Notices Generated															
Annual Totals															
Month	BP Way & San Francisco			Steilacoom & Phillips			South Tacoma Way & SR512			School Zones			Total		
	2021	2022	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023
Jan	69	100	120	143	235	217	538	717	775	-	1,260	970	750	2,312	2,082
Feb	76	99	105	207	234	197	611	822	787	1,082	1,273	976	1,976	2,428	2,065
Mar	78	109	110	219	242	254	778	954	898	1,892	1,406	1,093	2,967	2,711	2,355
Apr	113	124	106	243	266	256	850	913	773	1,180	830	493	2,386	2,133	1,628
May	114	118	158	324	323	319	902	1,003	845	1,127	983	1,083	2,467	2,427	2,405
Jun	108	169	134	361	344	359	974	1,019	959	599	437	469	2,042	1,969	1,921
Jul	110	140	132	433	466	-	1,137	1,140	1,090	345	454	667	2,025	2,200	1,889
Aug	100	159	121	330	369	-	1,010	1,049	1,121	-	110	-	1,440	1,687	1,242
Sep	98	163	113	285	368	-	1,006	882	1,037	1,228	1,021	1,046	2,617	2,434	2,196
Oct	86	115	117	256	331	-	1,016	755	701	955	1,179	957	2,313	2,380	1,775
Nov	81	147	99	230	275	-	775	570	786	1,273	713	793	2,359	1,705	1,678
Dec	107	151	117	285	252	-	780	707	855	861	573	574	2,033	1,683	1,546
Total Annual	1,140	1,594	1,432	3,316	3,705	1,602	10,377	10,531	10,627	10,542	10,239	9,121	25,375	26,069	22,782

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

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

COVID-19 caused school closures and stay home/work from home affected school zone and red light camera infraction notices generated in early 2021.

The huge spike beginning in April 2021 is due to schools opening up and violations after the pandemic.



Jail Services

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

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

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

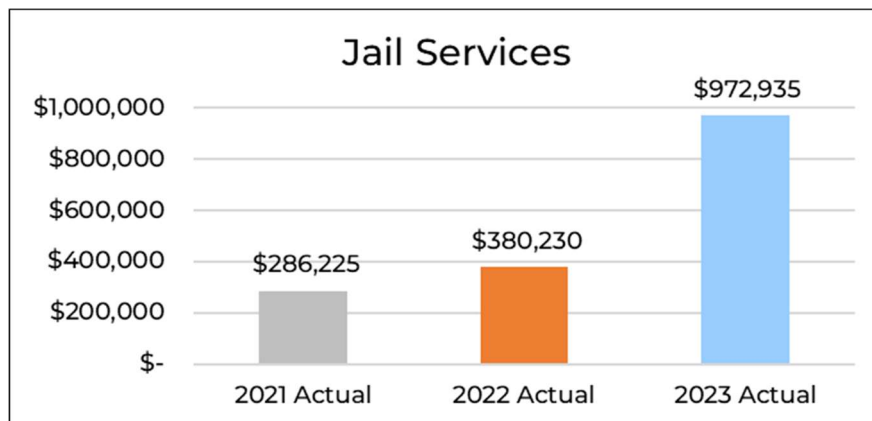
Starting July 2022, Nisqually's daily rate increased to \$130.00, with 5% increases every January 1st.

The current \$136.50 includes the 5% increase.

Service Period	Year 2021				Year 2022				Year 2023			
	Pierce			Total by Month	Pierce			Total by Month	Pierce			Total by Month
	Nisqually	County	Medical		Nisqually	County	Medical		Nisqually	County	Medical	
Jan	\$ 14,662	\$ 1,349	\$ 1,085	\$ 17,095	\$ 17,412	\$ 2,200	\$ -	\$ 19,613	\$ 63,691	\$ 6,585	\$ 6,415	\$ 76,691
Feb	16,610	513	-	17,123	16,301	1,698	-	18,000	45,784	3,203	9,359	58,347
Mar	27,534	300	-	27,834	24,381	2,299	-	26,680	57,757	3,268	-	61,025
Apr	18,087	572	-	18,659	22,516	7,748	-	30,264	49,184	6,416	-	55,600
May	17,353	2,178	-	19,531	21,515	5,476	-	26,991	50,915	8,168	-	59,083
Jun	11,146	2,992	-	14,138	30,095	5,188	1,475	36,758	50,505	7,333	-	57,838
Jul	21,419	4,530	-	25,949	33,623	2,066	-	35,689	62,366	10,747	-	73,113
Aug	21,516	1,765	-	23,281	34,337	6,455	1,377	42,169	62,723	9,824	-	72,547
Sep	27,079	1,918	-	28,996	25,624	2,170	-	27,794	240,441	8,660	-	249,101
Oct	25,762	676	-	26,437	26,335	2,976	361	29,672	50,967	13,515	-	64,482
Nov	33,150	3,389	-	36,539	32,180	3,237	17,369	52,786	55,714	3,250	-	58,964
Dec	28,910	1,732	-	30,641	31,412	2,403	-	33,814	57,549	4,258	24,338	86,145
Annual Total	\$ 263,226	\$ 21,914	\$ 1,085	\$ 286,225	\$ 315,732	\$ 43,917	\$ 20,581	\$ 380,230	\$ 847,596	\$ 85,227	\$ 40,112	\$ 972,935
	Annual Budget			\$ 950,000	Annual Budget			\$ 950,000	Annual Budget			\$ 773,485
	YTD as % of Annual Budget			30.1%	YTD as % of Annual Budget			40.0%	YTD as % of Annual Budget			125.8%

2021 annual budget of \$950,000 includes \$250,000 1-time.

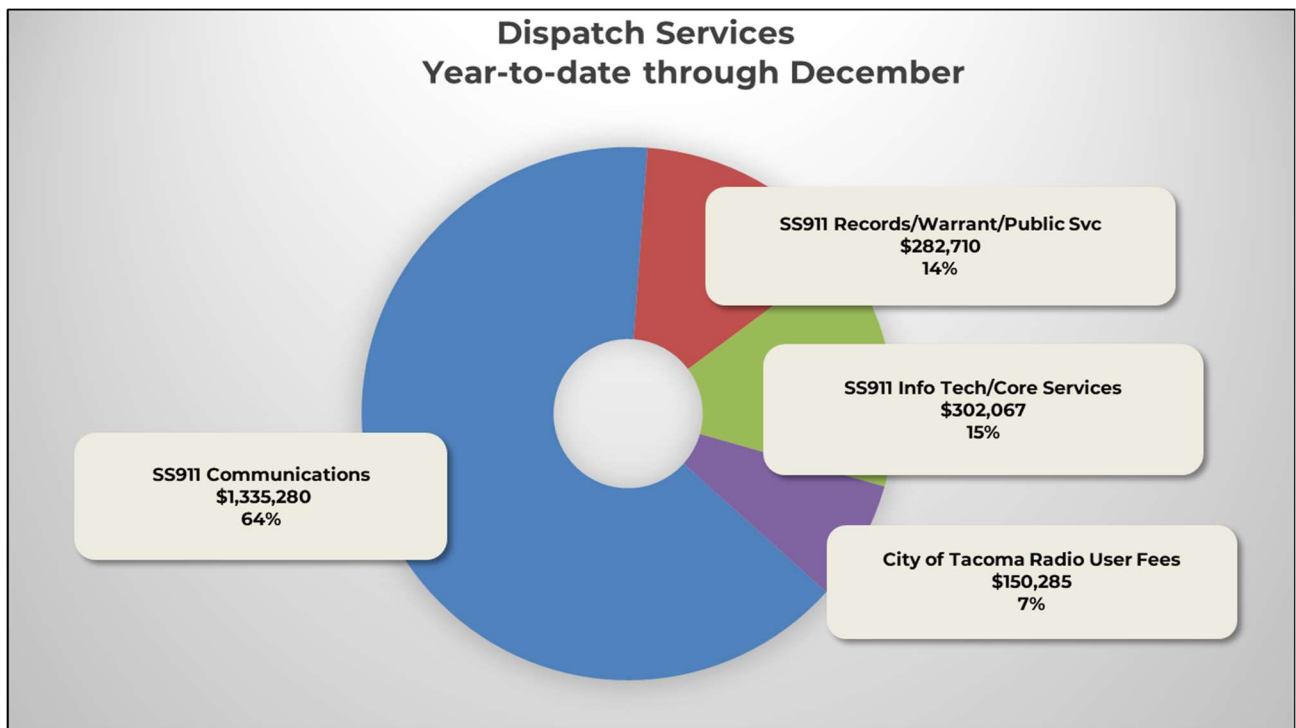
2023 annual budget of \$773,485 includes \$173,485 1-time for 7/2022 through 12/2022 Nisqually jail cost increases billed and paid for in Sep 2023.



Dispatch Services

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

South Sound 911 Dispatch Services				
Year-to-date through December				
Category	2021	2022	2023	
	Annual Actual	Annual Actual	Annual Budget	Actual
Communication	\$ 1,390,920	\$ 1,335,280	\$ 1,420,275	\$ 1,335,280
Records/Warrant/Public Services	188,060	256,100	192,029	282,710
Information Technology/Core Services	298,750	271,471	305,086	302,067
Subtotal	\$ 1,877,730	\$ 1,862,850	\$ 1,917,390	\$ 1,920,057
Radio User Fees City of Tacoma	146,481	153,997	152,000	150,285
Total Dispatch Services	\$ 2,024,211	\$ 2,016,847	\$ 2,069,390	\$ 2,070,342
Change Over Prior Year - \$	\$ (24,626)	\$ (7,363)	\$ 52,543	
Change Over Prior Year - %	-1.2%	-0.4%	2.6%	



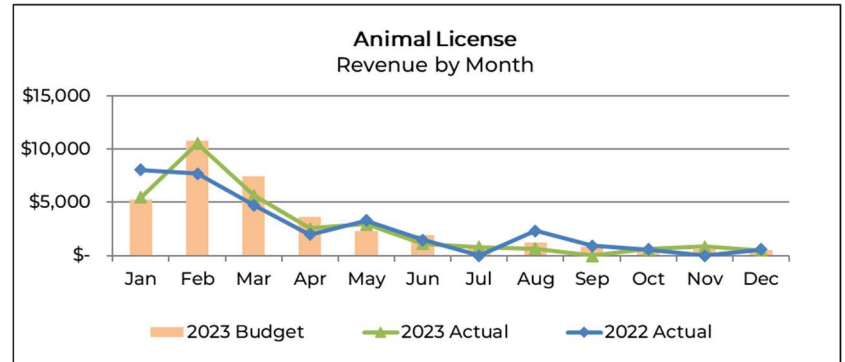
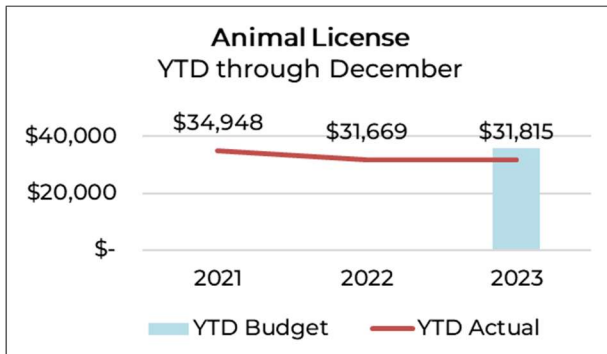
Animal License

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

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

Animal License Annual Totals								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 6,557	\$ 8,072	\$ 5,255	\$ 5,497	\$ (2,575)	-31.9%	\$ 242	4.6%
Feb	11,271	7,693	10,821	10,556	2,863	37.2%	(265)	-2.4%
Mar	5,453	4,757	7,477	5,662	905	19.0%	(1,815)	-24.3%
Apr	2,927	1,964	3,623	2,564	600	30.5%	(1,059)	-29.2%
May	3,275	3,302	2,282	2,972	(330)	-10.0%	690	30.3%
Jun	1,193	1,464	1,889	1,104	(360)	-24.6%	(785)	-41.6%
Jul	704	-	875	827	827	-	(48)	-5.5%
Aug	1,115	2,334	1,215	663	(1,671)	-71.6%	(552)	-45.4%
Sep	869	911	819	4	(907)	-99.6%	(815)	-99.5%
Oct	370	587	631	634	47	8.0%	3	0.4%
Nov	460	-	615	835	835	-	220	35.9%
Dec	754	585	499	497	(88)	-15.0%	(2)	-0.3%
Total Annual	\$ 34,948	\$ 31,669	\$ 36,000	\$ 31,815	\$ 146	0.5%	\$ (4,185)	-11.6%

5-Year Ave Change (2019 - 2023): -3.6%



Animal Control Year-to-date through December						
Operating Revenues & Expenditures	2021 Annual Actual	2022 Annual Actual	2023		Over / (Under)	
			Annual Budget	YTD Actual	YTD 2023 vs 2022	%
Operating Revenue:						
Animal License	\$ 34,948	\$ 31,669	\$ 36,000	\$ 31,815	\$ 146	0.5%
Animal Services - City of Dupont	34,595	37,288	37,990	37,992	704	1.9%
Animal Services - Town of Steilacoom	17,543	21,203	16,800	21,710	507	2.4%
Total Operating Revenues	\$ 87,086	\$ 90,160	\$ 90,790	\$ 91,517	\$ 1,357	1.5%
Operating Expenditures:						
Personnel	213,976	224,201	231,112	238,279	14,078	6.3%
Supplies	1,657	2,985	3,360	500	(2,485)	-83.2%
Humane Society	153,478	162,153	175,581	175,656	13,503	8.3%
Other Services & Charges	-	121	1,200	160	39	32.2%
Total Operating Expenditures	\$ 369,110	\$ 389,460	\$ 411,253	\$ 414,596	\$ 25,136	6.5%
Net Program Cost	\$ (282,024)	\$ (299,300)	\$ (320,463)	\$ (323,079)	\$ (23,779)	7.9%

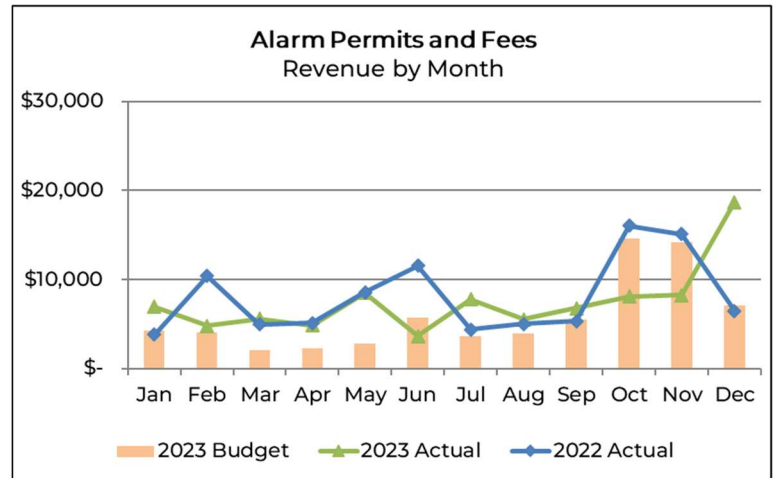
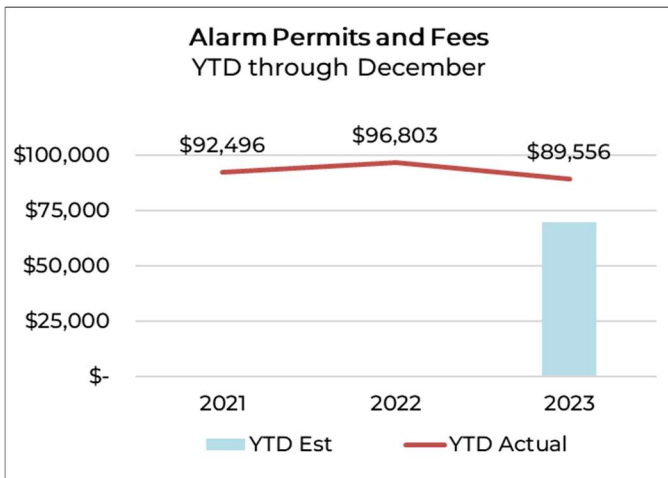
Note - operating expenditures do not include internal service allocations (such as vehicle repairs & maintenance, vehicle replacement reserves, etc.) as all police internal service charges are accounted for under Command Section.

Alarm Permits and Fees

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

Alarm Permits and Fees Annual Totals								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 2,564	\$ 3,793	\$ 4,218	\$ 6,967	\$ 3,174	83.7%	\$ 2,749	65.2%
Feb	3,930	10,385	4,076	4,797	(5,588)	-53.8%	721	17.7%
Mar	2,425	4,975	2,111	5,572	597	12.0%	3,461	164.0%
Apr	1,259	5,114	2,239	4,841	(273)	-5.3%	2,602	116.2%
May	3,917	8,577	2,749	8,543	(34)	-0.4%	5,794	210.8%
Jun	16,442	11,545	5,702	3,638	(7,907)	-68.5%	(2,064)	-36.2%
Jul	2,868	4,413	3,651	7,796	3,383	76.7%	4,145	113.6%
Aug	4,117	5,024	3,941	5,538	514	10.2%	1,597	40.5%
Sep	3,223	5,327	5,527	6,806	1,479	27.8%	1,279	23.1%
Oct	4,074	16,063	14,567	8,093	(7,970)	-49.6%	(6,474)	-44.4%
Nov	26,341	15,089	14,142	8,253	(6,836)	-45.3%	(5,889)	-41.6%
Dec	21,336	6,498	7,077	18,712	12,214	188.0%	11,635	164.4%
Total Annual	\$ 92,496	\$ 96,803	\$ 70,000	\$ 89,556	\$ (7,247)	-7.5%	\$ 19,556	27.9%
5-Year Ave Change (2019 - 2023):		1.2%						

Note: The table reflects gross revenue and does not take into account of related processing and other fees totaling \$47,004 in 2021, \$61,849 in 2022, and \$40,650 in 2023.



Opioid Abatement Fund

Janssen (McKesson, Cardinal, AmerisourceBergen): Washington State received the maximum \$518M under a resolution where three companies (McKesson Corporation, Cardinal Health Inc., and AmerisourceBergen Drug Corporation) found to have played key roles in fueling the opioid epidemic. More than \$476M will be directed toward addressing the opioid epidemic. This money will be paid over 18 distributions, with the first distribution occurring in December 2022. Local governments and State must spend the settlement funds on approved uses, must keep records of its spending, must file reports with the Settlement Administrator, and must comply with all terms of the Washington and National Distributer Settlements. A local government can either spend the money itself or elect to pool with other local governments on a regional basis.

Johnson & Johnson: In January 2024, to avoid trial in the lawsuit, Johnson and Johnson will pay a settlement of \$149.5M. The settlement requires that \$123.3M be used to combat the opioid epidemic, including the fentanyl crisis. The attorney general is directing 50% (\$61.6M) of these resources to local governments for that purpose. The settlement is contingent on eligible cities and counties joining the settlement. If not enough cities and counties join, the settlement is void. The deadline to join the settlement is May 11, 2024. Johnson & Johnson is required to pay the entire \$149.5M in June 2024. As with prior resolutions, in order to obtain the full amount, all 125 eligible local governments will need to sign on to the deal. Local governments will divide their share of the proceeds according to their own agreed formula.

CVS, Walgreens, Walmart, Teva, Allergan: Washington State will also receive an estimated \$434.4M from multistate resolutions with the following five companies:

- CVS: \$110.6 million to Washington state over 10 years;
- Walgreens: \$120.3 million to Washington state over 15 years;
- Walmart: \$62.6 million to Washington state and 97% of that paid in the first year;
- Teva: \$90.7 million to Washington state over the next 13 years; and
- Allergan: \$50 million to Washington state over the next seven years.

Actual & Projected Allocation Amounts

The following table provides an accounting of settlement funds received and projected future receipts.

Opioid Abatement Distributions Received & Projected																
As of December 31, 2023																
Distributor ¹		Janssen ²		Johnson & Johnson ³		Teva ⁴		Allergan ⁵		CVS ⁶		Walgreens ⁷		Walmart ⁸		Total
Date	Amount	Date	Amount	Date	Amount	Date	Amount	Date	Amount	Date	Amount	Date	Amount	Date	Amount	
12/2022	\$ 41,039	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ 41,039
12/2022	\$ 43,130	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ 43,130
8/2023	\$ 43,130	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ 43,130
3/2024	\$ 23,760	-	\$ -	-	\$ -	3/2024	\$ 14,412	3/2024	\$ 15,970	3/2024	\$ 17,784	3/2024	\$ 34,415	3/2024	\$ 139,928	\$ 246,269
-	\$ -	-	\$ -	6/2024	\$ 2,594,615	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ 2,594,615
7/2024	\$ 30,223	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ 30,223
7/2025	\$ 53,983	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ 53,983
7/2026	\$ 53,983	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ 53,983
7/2027	\$ 53,983	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ 53,983
7/2028	\$ 72,906	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ 72,906
7/2029	\$ 74,695	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ 74,695
7/2030	\$ 74,695	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ 74,695
7/2031	\$ 62,788	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ 62,788
7/2032	\$ 62,788	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ 62,788
7/2033	\$ 62,788	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ 62,788
7/2034	\$ 62,788	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ 62,788
7/2035	\$ 62,788	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ 62,788
7/2036	\$ 62,788	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ 62,788
7/2037	\$ 62,788	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ 62,788
7/2038	\$ 62,788	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	\$ 62,788
Received to LTD	\$ 127,298	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,298
Total Future Receipts	\$ 940,532	\$ -	\$ 2,594,615	\$ 14,412	\$ 15,970	\$ 17,784	\$ 34,415	\$ 139,928	\$ 3,757,656							
Total Estimated	\$ 1,067,830	\$ -	\$ 2,594,615	\$ 14,412	\$ 15,970	\$ 17,784	\$ 34,415	\$ 139,928	\$ 3,884,954							

- 1 The projections are the amounts the City would receive pursuant to the settlement agreement if all relevant facts and circumstances were to remain unchanged. The relevant facts and circumstances, including but not limited to current levels of State and Subdivision participation, are subject to change and thus, there are no guarantees regarding the amounts or timing of any future payment(s). The amounts and timing of any future payments will be governed by the terms of the Settlement
- 2 Projections currently not available. Includes McKesson, Cardinal and AmerisourceBergen. It is unclear whether Janssen and Distributor are one in the same.
- 3 Contingent on eligible cities and counties joining the settlement.
- 4 Projections currently not available.
- 5 Projections currently not available.
- 6 Projections currently not available.
- 7 Projections currently not available.
- 8 Projections currently not available.

Opioid Abatement Expenditures

Section 5 of the interlocal agreement states that each jurisdiction is to reserve 10% of the settlement payments to cover the administration of the Opioid Abatement Council.

Section 5. Administration of PCOAC and Expenses. Pierce County agrees to provide for the administration of the PCOAC through the Pierce County Auditor's Office as outlined in this Agreement. The Pierce County Auditor's Office (Administrator) will serve as the administrator for PCOAC and shall perform all administrative functions, including scheduling of meetings, making reports publicly available, maintaining a public dashboard, preparing a report for consideration of the PCOAC at its annual meeting, and other such tasks as assigned by the Chair.

Administrative Expenses. 10% of the Opioid Funds received by the Parties will be reserved by each Party, on an annual basis, for administrative costs related to the PCOAC. Administrative costs are limited to 10% and every effort shall be made to keep administrative costs below 10%. The Administrator shall provide itemized invoices for all administrative expenses to each of the Parties before the end of each fiscal year. Each Party will be billed by the Administrator a pro-rated amount based on the overall percentage each Party annually receives in direct allocation from the Trustee. Any reserved funds that exceed a party's pro-rated share of the administrative costs will be reallocated to each Party for Approved Purposes under the MOU.

Expenditures:

- \$2,165 for 2023 Opioid Abatement Council Administrative Fees

Seizure Funds

Fund 180 Narcotics Seizure Fund

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

Fund 180 - Narcotics Seizure				
Year-to-date through December				
	2021 Annual Actual	2022 Annual Actual	2023	
			Annual Budget	YTD Actual
Sources:				
Forfeitures	\$ 15,794	\$ 105,547	\$ 127,096	\$ 145,507
Law Enforcement Contracts	2,217	25,340	27,039	17,035
Interest /Misc	171	3,086	42,000	4,239
Transfer-In From Fleet & Equipment	14,500	-	-	-
Total Sources	\$ 32,681	\$ 133,973	\$ 196,135	\$ 166,780
Uses:				
Investigations	66,876	97,006	178,979	128,423
Capital	-	173,301	72,823	17,795
Total Uses	\$ 66,876	\$ 270,307	\$ 251,802	\$ 146,218
Sources Over/(Under) Uses	\$ (34,195)	\$ (136,334)	\$ (55,667)	\$ 20,563
Beginning Balance	\$ 226,196	\$ 192,000	\$ 55,667	\$ 55,667
Ending Balance	\$ 192,000	\$ 55,667	\$ -	\$ 76,230

Fund 181 Felony Seizure Fund

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

Fund 181 - Felony Seizure				
Year-to-date through December				
	2021 Annual Actual	2022 Annual Actual	2023	
			Annual Budget	YTD Actual
Sources:				
Forfeitures	\$ -	\$ 25,920	\$ -	\$ 2,657
Interest /Misc	40	418	-	867
Total Sources	\$ 40	\$ 26,338	\$ -	\$ 3,523
Uses:				
Investigations	11,679	16,047	23,305	4,457
Capital Purchases	-	23,184	-	-
Total Uses	\$ 11,679	\$ 39,231	\$ 23,305	\$ 4,457
Sources Over/(Under) Uses	\$ (11,640)	\$ (12,893)	\$ (23,305)	\$ (934)
Beginning Balance	\$ 47,837	\$ 36,198	\$ 23,305	\$ 23,305
Ending Balance	\$ 36,198	\$ 23,305	\$ -	\$ 22,371

Fund 182 Federal Seizure Fund

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

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

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

Fund 182 - Federal Seizure				
Year-to-date through December				
	2021 Annual Actual	2022 Annual Actual	2023	
			Annual Budget	YTD Actual
Sources:				
Forfeitures	\$ 919	\$ 18,701	\$ 29,214	\$ 29,214
Interest/Misc	181	1,374	-	77
Total Sources	\$ 1,100	\$ 20,075	\$ 29,214	\$ 29,291
Uses:				
Crime Prevention	-	93	703	5,776
Capital Purchases	18,501	162,783	29,214	19,547
Total Uses	\$ 18,501	\$ 162,876	\$ 29,917	\$ 25,323
Sources Over/(Under) Uses	\$ (17,401)	\$ (142,801)	\$ (703)	\$ 3,968
Beginning Balance	\$ 160,907	\$ 143,505	\$ 703	\$ 703
Ending Balance	\$ 143,505	\$ 703	\$ -	\$ 4,671

Fund 195 Public Safety Grants

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

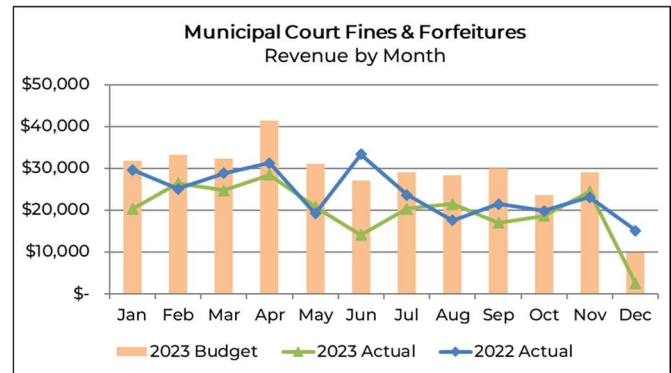
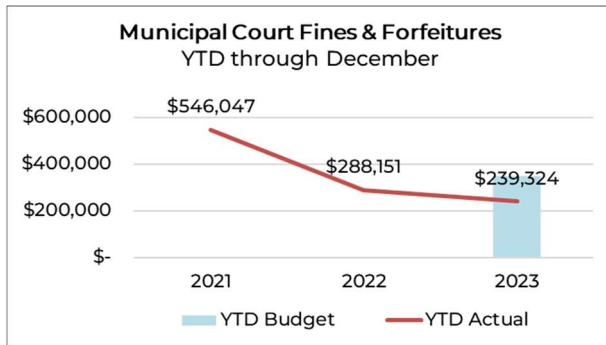
Public Safety Grants	2023	
	Annual Budget	YTD December
Dept. of Justice - Bulletproof Vest Partnership	25,934	\$ 18,396
Dept. of Justice - Veterans Treatment Court	42,486	70,215
Dept. of Justice - JAG Helmets and Exterior Vests	47,051	42,450
Pierce County - STOP Violence Against Women Training	5,000	4,803
Pierce County - WTSC - Phlebotomy Certification	2,960	2,690
Washington Auto Theft Prevention Authority (WATPA)	706,037	309,547
Washington State Military Department - Emergency Management (EMPG)	33,384	74,973
Washington State Parks & Recreation Boaters Safety	12,906	12,906
Washington Traffic Safety Commission (WTSC) Distracted Driving	-	4,059
Washington Traffic Safety Commission (WTSC) DUI	14,045	3,907
Washington Traffic Safety Commission (WTSC) Speeding	-	13,765
Washington Traffic Safety Commission (WTSC) Motorcycle	-	964
Washington Traffic Safety Commission (WTSC) Seatbelts	5,000	1,958
Total	\$ 894,803	\$ 560,631

Public Safety Grants	Year-to-date through December 2023			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Dept. of Justice - Bulletproof Vest Partnership	\$ -	\$ 18,396	\$ 18,396	-
Dept. of Justice - Veterans Treatment Court	-	70,215	70,215	-
Dept. of Justice - JAG Helmets and Exterior Vests	-	42,450	42,450	-
Pierce County - STOP Violence Against Women Training	-	4,803	4,803	-
Pierce County - WTSC - Phlebotomy Certification	-	2,690	2,690	-
Washington Auto Theft Prevention Authority (WATPA)	-	309,547	309,547	-
Washington State Military Department - Emergency	-	74,973	74,973	-
Washington State Parks & Recreation Boaters Safety	-	12,906	12,906	-
Washington Traffic Safety Commission (WTSC) Distracted Driving	-	4,059	4,059	-
Washington Traffic Safety Commission (WTSC) DUI	-	3,907	3,907	-
Washington Traffic Safety Commission (WTSC) Speeding	-	13,765	13,765	-
Washington Traffic Safety Commission (WTSC) Motorcycle	-	964	964	-
Washington Traffic Safety Commission (WTSC) Seatbelts	-	1,958	1,958	-
Total	\$ -	\$ 560,631	\$ 560,631	\$ -

MUNICIPAL COURT

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

Municipal Court Fines & Forfeitures								
Annual Totals								
Month	2021	2022	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 40,542	\$ 29,625	\$ 31,723	\$ 20,289	\$ (9,336)	-31.5%	\$ (11,434)	-36.0%
Feb	40,724	25,074	33,286	26,496	1,422	5.7%	(6,790)	-20.4%
Mar	37,627	28,855	32,225	24,744	(4,111)	-14.2%	(7,481)	-23.2%
Apr	88,547	31,236	41,458	28,440	(2,796)	-9.0%	(13,018)	-31.4%
May	62,056	19,193	31,006	20,843	1,650	8.6%	(10,163)	-32.8%
Jun	50,509	33,380	27,137	14,138	(19,242)	-57.6%	(12,999)	-47.9%
Jul	54,057	23,680	28,986	20,340	(3,340)	-14.1%	(8,646)	-29.8%
Aug	38,634	17,583	28,360	21,508	3,925	22.3%	(6,852)	-24.2%
Sep	39,934	21,487	29,906	16,977	(4,510)	-21.0%	(12,929)	-43.2%
Oct	32,347	19,800	23,586	18,616	(1,184)	-6.0%	(4,970)	-21.1%
Nov	38,969	23,099	29,031	24,419	1,320	5.7%	(4,612)	-15.9%
Dec	22,101	15,139	9,796	2,514	(12,625)	-83.4%	(7,282)	-74.3%
Total Annual	\$ 546,047	\$ 288,151	\$ 346,500	\$ 239,324	\$ (48,827)	-16.9%	\$ (107,176)	-30.9%
5-Year Ave Change (2019 - 2023):	-14.1%							

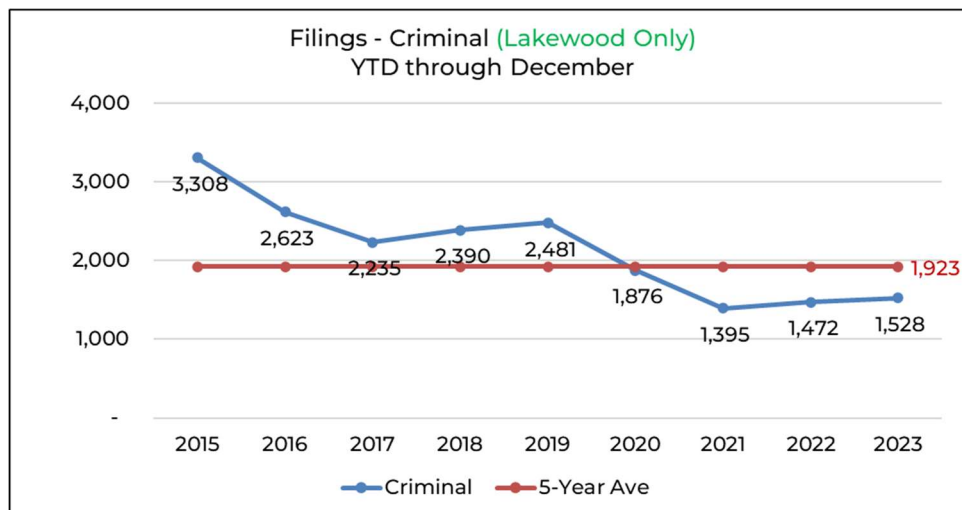
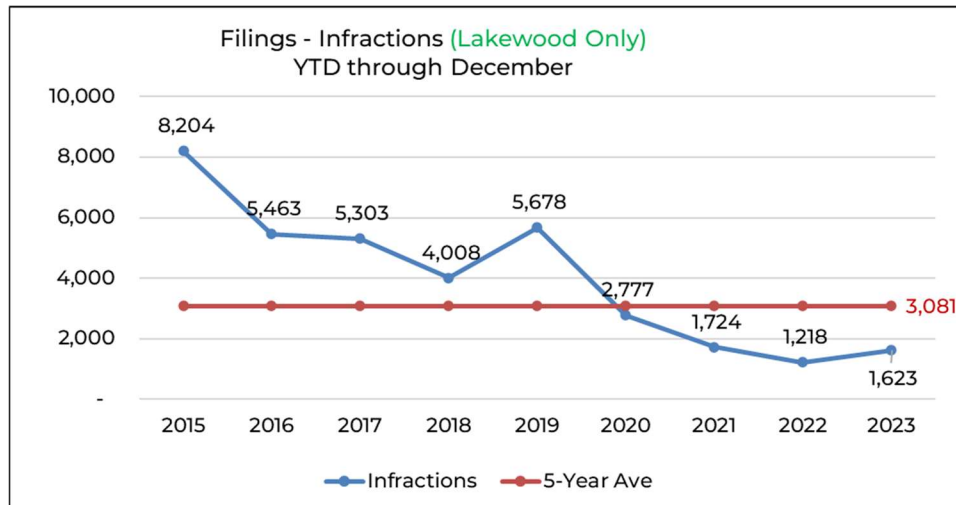


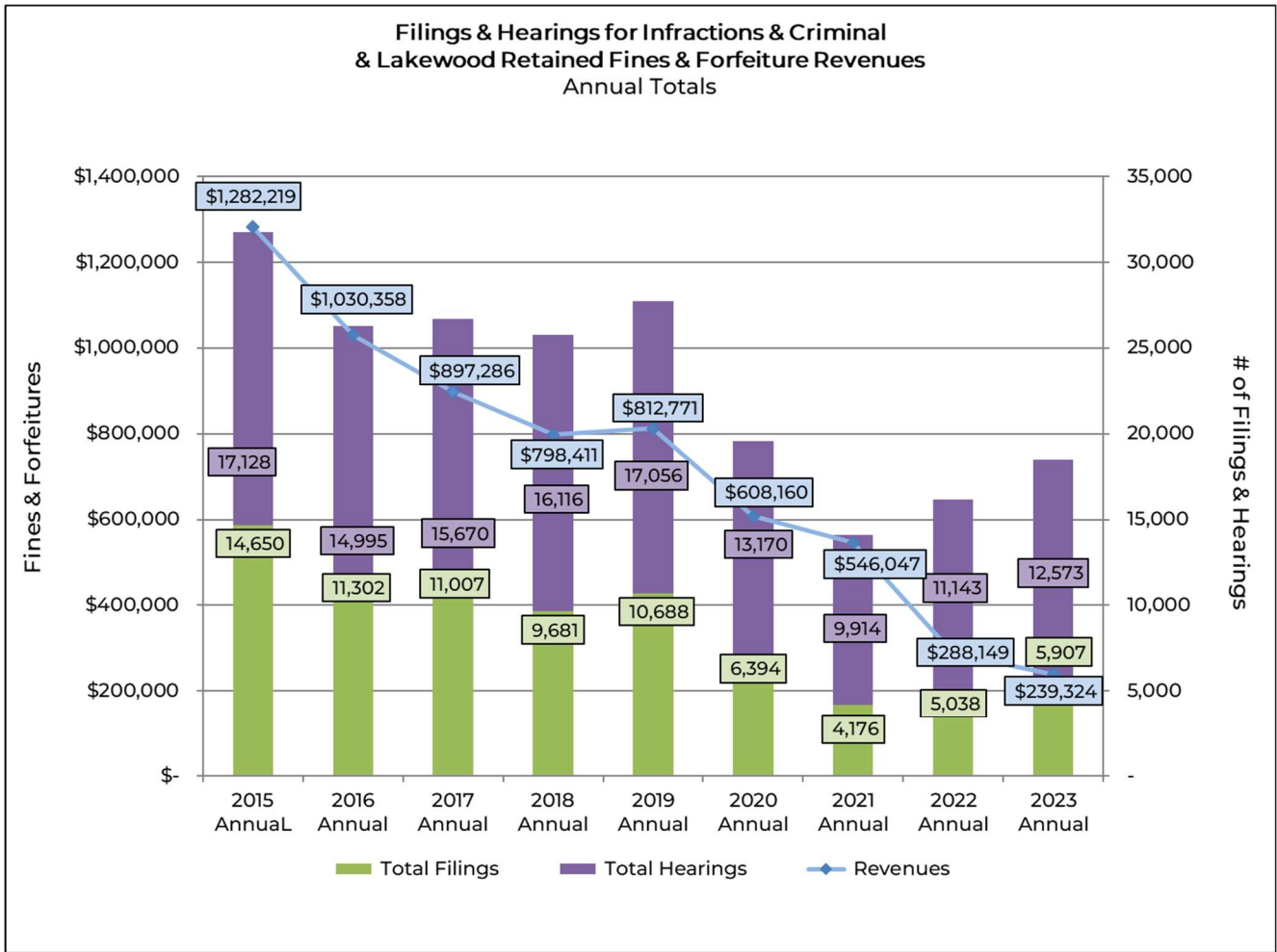
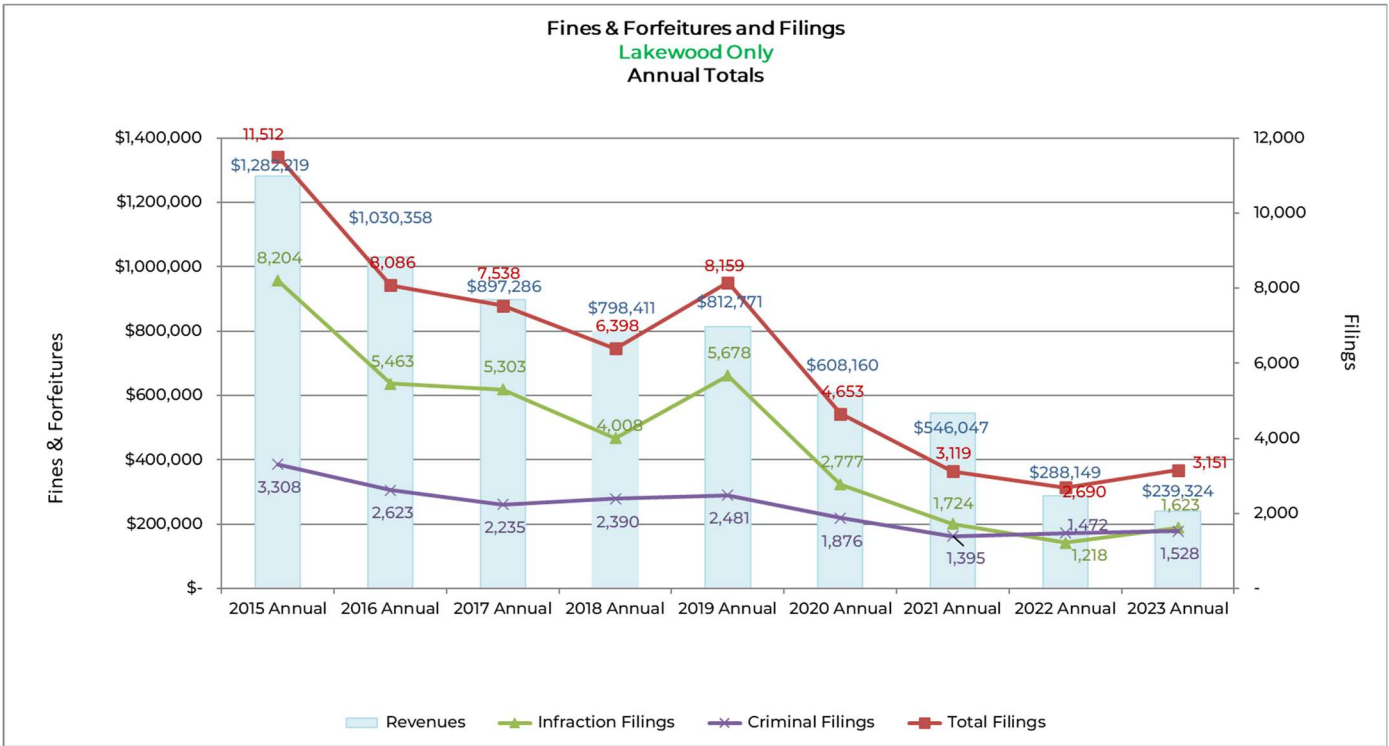
Municipal Court Fines & Forfeitures								
Annual Totals								
Category	2021 Actual	2022 Actual	2023		Over / (Under)		Over / (Under)	
			Annual Budget	YTD Actual	2023 YTD Actual vs 2022 YTD Actual		2023 YTD Actual vs YTD Budget	
					\$	%	\$	%
Admin, Filing, Copy, Forms, Legal	\$ 35,376	\$ 26,790	\$ 30,600	\$ 18,104	\$ (8,686)	-32.4%	\$ (12,496)	-40.8%
Detention & Correction Services	101,691	61,999	81,000	32,929	(29,070)	-46.9%	(48,071)	-59.3%
Civil Penalties	1,142	239	400	144	(95)	-39.7%	(256)	-64.0%
Civil Infraction Penalties	339,875	148,809	179,000	150,074	1,265	0.9%	(28,926)	-16.2%
Civil Parking Infractions	6,691	1,141	2,000	265	(876)	-76.8%	(1,735)	-86.8%
Criminal Traffic Misdemeanor	12,648	7,987	10,000	5,446	(2,541)	-31.8%	(4,554)	-45.5%
Criminal Non-Traffic Fines	209	5,090	8,000	6,826	1,736	34.1%	(1,174)	-14.7%
Court Cost Recoupment	20,439	12,319	15,400	6,460	(5,859)	-47.6%	(8,940)	-58.1%
Interest/Other/Misc	27,976	23,777	20,100	19,076	(4,699)	-19.8%	(1,024)	-5.1%
Total	\$546,047	\$ 288,151	\$346,500	\$ 239,324	\$ (48,827)	-16.9%	\$ (107,176)	-30.9%

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

Municipal Court Year-to-date through December									
Operating Revenues & Expenditures	2021 Annual Actual	2022 Annual Actual	2023		Over / (Under)		Over / (Under)		
			Annual Budget	YTD Actual	2023 YTD Actual vs 2022 YTD Actual		2023 Budget vs 2023 Actual		
					\$	%	\$	%	
Operating Revenue:									
Fines & Forfeitures	\$ 546,047	\$ 288,149	\$ 346,500	\$ 239,324	\$ (48,828)	-16.9%	\$ (107,176)	-30.9%	
Court Services - City of University Place	6,000	(13,520)	-	-	13,520	-100.0%	-	n/a	
Court Services - Town of Steilacoom	63,917	110,167	213,840	213,840	103,673	94.1%	-	0.0%	
Court Services - City of DuPont	68,080	128,914	169,551	169,551	40,637	31.5%	-	0.0%	
Total Operating Revenues	\$ 684,044	\$ 513,710	\$ 729,891	\$ 622,715	\$ 109,003	21.2%	\$ (107,176)	-14.7%	
Operating Expenditures:									
Judicial Services	1,007,638	1,011,751	1,091,709	1,158,311	146,560	14.5%	66,602	6.1%	
Professional Services*	47,360	62,590	55,000	85,356	22,766	36.4%	30,356	55.2%	
Probation & Detention	164,071	240,593	348,510	229,711	(10,882)	-4.5%	(118,799)	-34.1%	
Total Operating Expenditures	\$ 1,219,069	\$ 1,314,934	\$ 1,495,219	\$ 1,473,377	\$ 158,443	12.0%	\$ (21,842)	-1.5%	
Public Defender**	\$ 526,091	\$ 519,750	601,500	\$ 559,625	39,875	7.7%	(41,875)	-7.0%	
Net Operating Revenue (Cost)	\$ (1,061,116)	\$ (1,320,974)	\$ (1,366,828)	\$ (1,410,287)	\$ (89,315)	6.8%	\$ (43,459)	3.2%	

* Professional Services includes Pro-Tem Judge, Jury/Witness Fees and interpreter services.
Public Defender is accounted for under Non-Departmental beginning in 2023.





Filings and Hearings by Jurisdiction – Annual Totals

Annual Totals	FILINGS			HEARINGS			Photo/Camera	
	Infractions	Criminal	Total Filings	Infractions	Criminal	Total Hearings	Filings	Hearings
2023	4,261	1,646	5,907	1,606	10,967	12,573	27,044	714
Lakewood	1,623	1,528	3,151	574	10,051	10,625	17,473	340
University Place	4	-	4	5	156	161	-	-
Steilacoom	292	74	366	145	436	581	-	-
DuPont	2,342	44	2,386	882	324	1,206	9,571	374
2022	3,415	1,623	5,038	914	10,229	11,143	19,004	380
Lakewood	1,218	1,472	2,690	407	9,213	9,620	19,004	380
University Place	4	1	5	2	210	212	-	-
Steilacoom	1,252	100	1,352	296	476	772	-	-
DuPont	941	50	991	209	330	539	-	-
2021	2,600	1,576	4,176	1,201	8,713	9,914	20,982	351
Lakewood	1,724	1,395	3,119	929	7,694	8,623	20,982	351
University Place	12	5	17	42	393	435	-	-
Steilacoom	606	87	693	160	327	487	-	-
DuPont	258	89	347	70	299	369	-	-
2020	4,120	2,274	6,394	2,408	10,762	13,170	10,143	267
Lakewood	2,777	1,876	4,653	1,788	9,005	10,793	10,143	267
University Place	392	201	593	242	1,067	1,309	-	-
Steilacoom	633	102	735	226	374	600	-	-
DuPont	318	95	413	152	316	468	-	-
2019	7,638	3,050	10,688	2,710	14,346	17,056	16,644	298
Lakewood	5,678	2,481	8,159	2,070	11,598	13,668	16,644	298
University Place	419	302	721	194	1,655	1,849	-	-
Steilacoom	922	188	1,110	301	596	897	-	-
DuPont	619	79	698	145	497	642	-	-
2018	6,494	3,187	9,681	2,392	13,724	16,116	15,680	333
Lakewood	4,008	2,390	6,398	1,608	10,727	12,335	15,680	333
University Place	687	340	1,027	264	1,585	1,849	-	-
Steilacoom	1,053	234	1,287	313	604	917	-	-
DuPont	746	223	969	207	808	1,015	-	-
2017	7,910	3,097	11,007	2,615	13,055	15,670	14,413	364
Lakewood	5,303	2,235	7,538	1,890	9,898	11,788	14,413	364
University Place	629	396	1,025	227	1,843	2,070	-	-
Steilacoom	1,151	204	1,355	266	583	849	-	-
DuPont	827	262	1,089	232	731	963	-	-
2016	7,733	3,569	11,302	2,581	12,414	14,995	15,107	398
Lakewood	5,463	2,623	8,086	1,933	9,567	11,500	15,107	398
University Place	602	409	1,011	199	1,583	1,782	-	-
Steilacoom	678	162	840	179	487	666	-	-
DuPont	990	375	1,365	270	777	1,047	-	-
2015	10,453	4,197	14,650	4,806	12,322	17,128	10,761	368
Lakewood	8,204	3,308	11,512	4,569	10,784	15,353	10,761	368
University Place	316	458	774	237	1,538	1,775	-	-
Steilacoom	787	197	984	-	-	-	-	-
DuPont	1,146	234	1,380	-	-	-	-	-

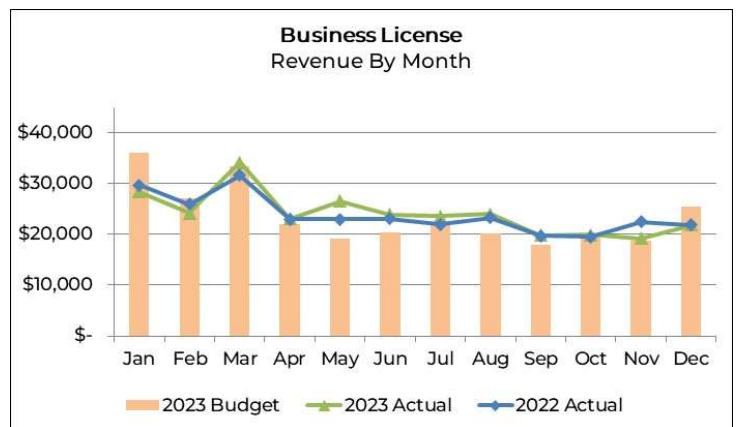
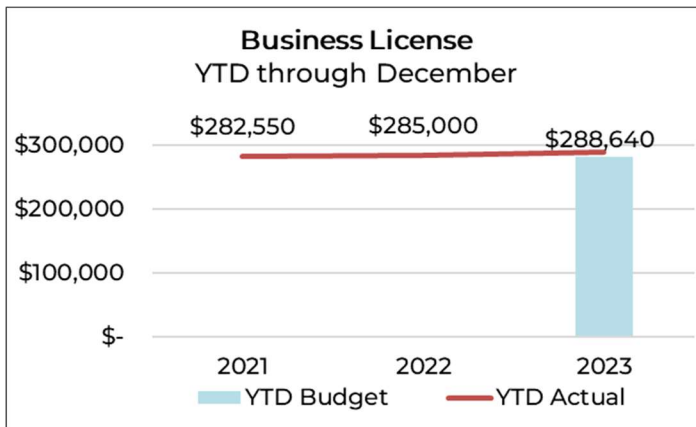
COMMUNITY & ECONOMIC DEVELOPMENT

Business License

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

Business License Annual Totals								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 26,370	\$ 29,635	\$ 36,109	\$ 28,380	\$ (1,255)	-4.2%	\$ (7,729)	-21.4%
Feb	21,420	25,930	27,143	24,180	(1,750)	-6.7%	(2,963)	-10.9%
Mar	34,490	31,620	33,473	34,210	2,590	8.2%	737	2.2%
Apr	21,490	22,970	21,960	23,080	110	0.5%	1,120	5.1%
May	18,780	22,980	19,083	26,560	3,580	15.6%	7,477	39.2%
Jun	22,175	23,105	20,441	23,915	810	3.5%	3,474	17.0%
Jul	22,945	21,985	22,087	23,600	1,615	7.3%	1,513	6.9%
Aug	19,855	23,295	20,200	24,000	705	3.0%	3,800	18.8%
Sep	20,350	19,705	17,981	19,820	115	0.6%	1,839	10.2%
Oct	21,060	19,465	19,288	19,880	415	2.1%	592	3.1%
Nov	20,140	22,460	18,834	19,215	(3,245)	-14.4%	381	2.0%
Dec	33,475	21,850	25,402	21,800	(50)	-0.2%	(3,602)	-14.2%
Annual Total	\$ 282,550	\$ 285,000	\$ 282,000	\$ 288,640	\$ 3,640	1.3%	\$ 6,640	2.4%

5-Year Ave Change (2019 - 2023): -0.3%



Business License By Type Annual Totals							
Month	2021 Annual	2022		2023		Over / (Under)	
		Annual	YTD	Budget	YTD Actual	2023 YTD Actual vs 2022 YTD	
						\$	%
General	\$ 271,075	\$ 270,125	\$ 270,125	\$ 244,800	\$ 278,515	\$ 8,390	3.1%
Specialty	11,475	14,875	14,875	37,200	10,125	(4,750)	-31.9%
Total	\$ 282,550	\$ 285,000	\$ 285,000	\$ 282,000	\$ 288,640	\$ 3,640	1.3%

City Tree Fund

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

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

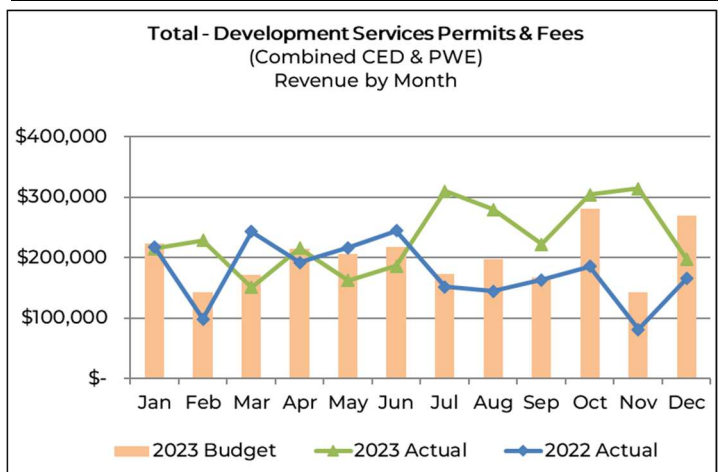
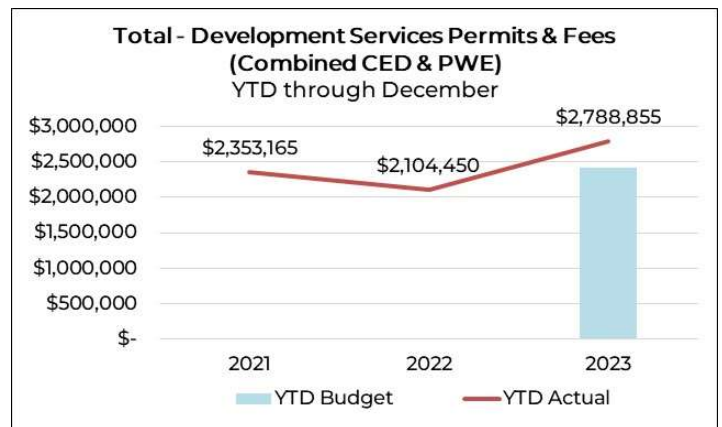
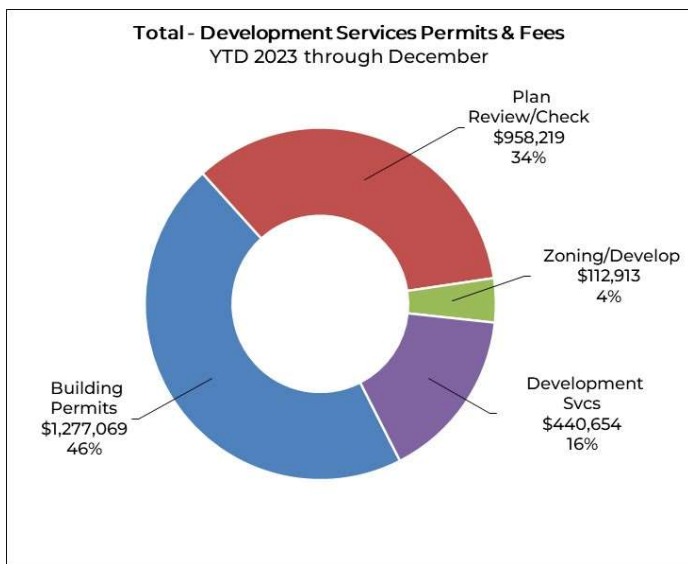
The \$82,000 from the Jeffrey Edwards Trust was an inheritance passed on to family members, Shane Clark and his brother. Clark proposed to demolish an existing, older single family residence and replace it with a new one. In the process, he wanted to remove a fir tree. He needed a tree removal permit.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

Development Services Permits & Fees

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

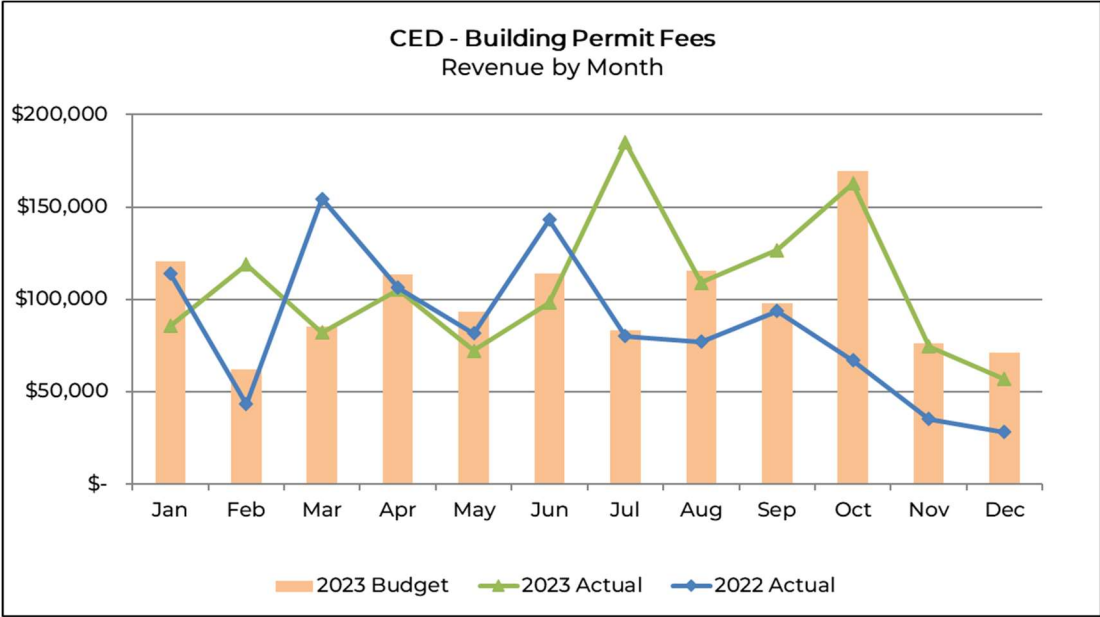
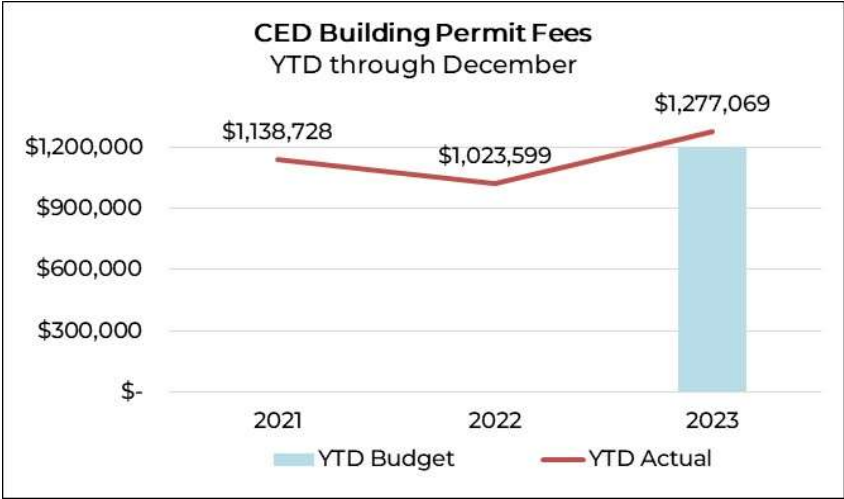
Community and Economic Development permits and fees include building and related permits (i.e. mechanical, plumbing), plan review fees, plan check fees and zoning and development fees. Public Works Engineering permits and fees include oversized load permits, right-of-way permits, site development permits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

Total - Development Services Permits & Fees (Combined CED & PWE)								
Annual Totals								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 223,911	\$ 217,123	\$ 223,765	\$ 214,985	\$ (2,138)	-1.0%	\$ (8,780)	-3.9%
Feb	121,333	98,603	143,200	229,071	130,468	132.3%	85,871	60.0%
Mar	157,680	243,269	172,211	150,947	(92,322)	-38.0%	(21,264)	-12.3%
Apr	363,968	191,918	214,786	215,816	23,898	12.5%	1,030	0.5%
May	214,688	216,359	206,135	162,379	(53,980)	-24.9%	(43,756)	-21.2%
Jun	187,746	244,909	217,550	186,114	(58,795)	-24.0%	(31,436)	-14.4%
Jul	140,942	151,699	172,852	310,176	158,477	104.5%	137,324	79.4%
Aug	196,127	144,876	197,000	279,998	135,122	93.3%	82,998	42.1%
Sep	104,430	163,239	166,935	222,204	58,965	36.1%	55,269	33.1%
Oct	195,559	185,624	281,592	304,512	118,888	64.0%	22,920	8.1%
Nov	149,695	81,019	142,878	314,666	233,647	288.4%	171,788	120.2%
Dec	297,086	165,812	270,099	197,987	32,175	19.4%	(72,112)	-26.7%
Total Annual	\$ 2,353,165	\$ 2,104,449	\$ 2,409,000	\$ 2,788,855	\$ 684,406	32.5%	\$ 379,855	15.8%
5-Year Ave Change (2019 - 2023):		8.7%						

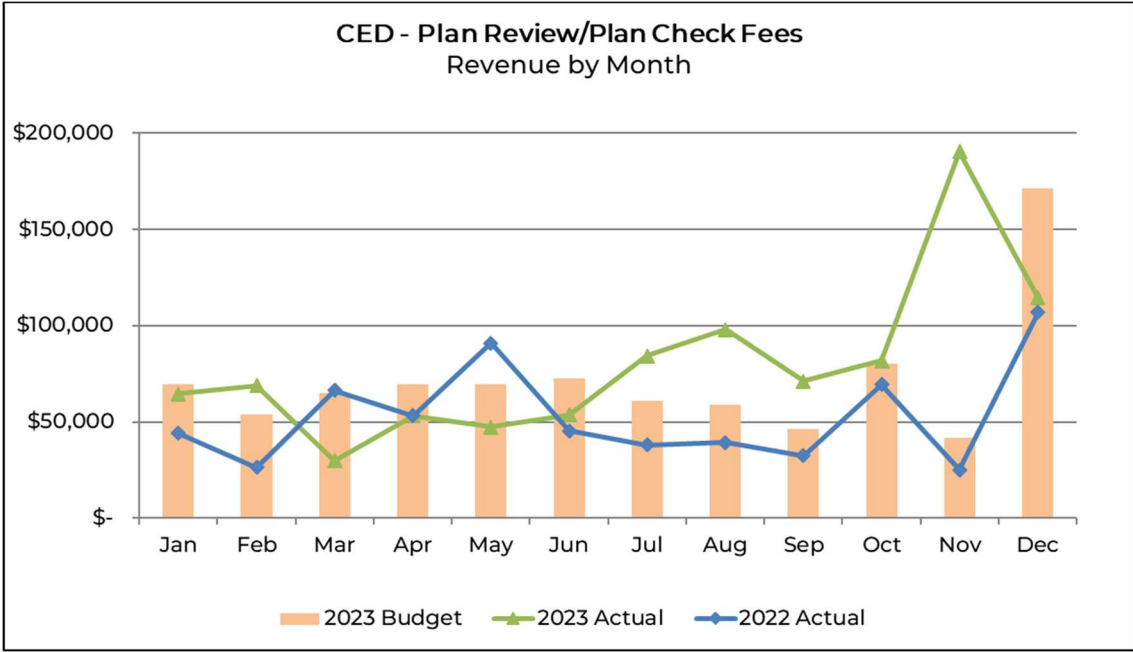
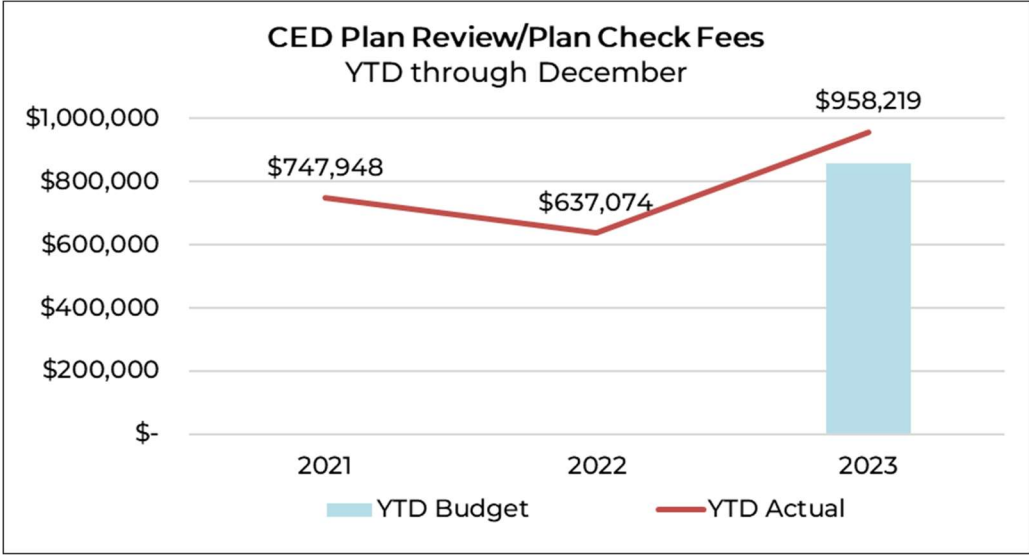


CED - Building Permit Fees Annual Totals								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 87,473	\$ 114,127	\$ 120,336	\$ 85,532	\$ (28,595)	-25.1%	\$ (34,804)	-28.9%
Feb	39,191	43,211	61,984	118,816	75,605	175.0%	56,832	91.7%
Mar	70,527	154,372	84,993	81,956	(72,416)	-46.9%	(3,037)	-3.6%
Apr	233,354	106,305	113,239	105,361	(944)	-0.9%	(7,878)	-7.0%
May	117,693	81,581	93,062	72,190	(9,391)	-11.5%	(20,872)	-22.4%
Jun	100,532	143,130	113,792	98,220	(44,910)	-31.4%	(15,572)	-13.7%
Jul	64,643	79,972	83,293	184,906	104,934	131.2%	101,613	122.0%
Aug	121,642	77,090	115,635	109,148	32,058	41.6%	(6,487)	-5.6%
Sep	51,690	93,559	97,625	126,762	33,203	35.5%	29,137	29.8%
Oct	110,674	66,936	169,243	162,805	95,869	143.2%	(6,438)	-3.8%
Nov	61,142	35,241	76,121	74,461	39,220	111.3%	(1,660)	-2.2%
Dec	80,167	28,075	71,278	56,912	28,837	102.7%	(14,366)	-20.2%
Total Annual	\$ 1,138,728	\$ 1,023,599	\$1,200,600	\$ 1,277,069	\$ 253,470	24.8%	\$ 76,469	6.4%

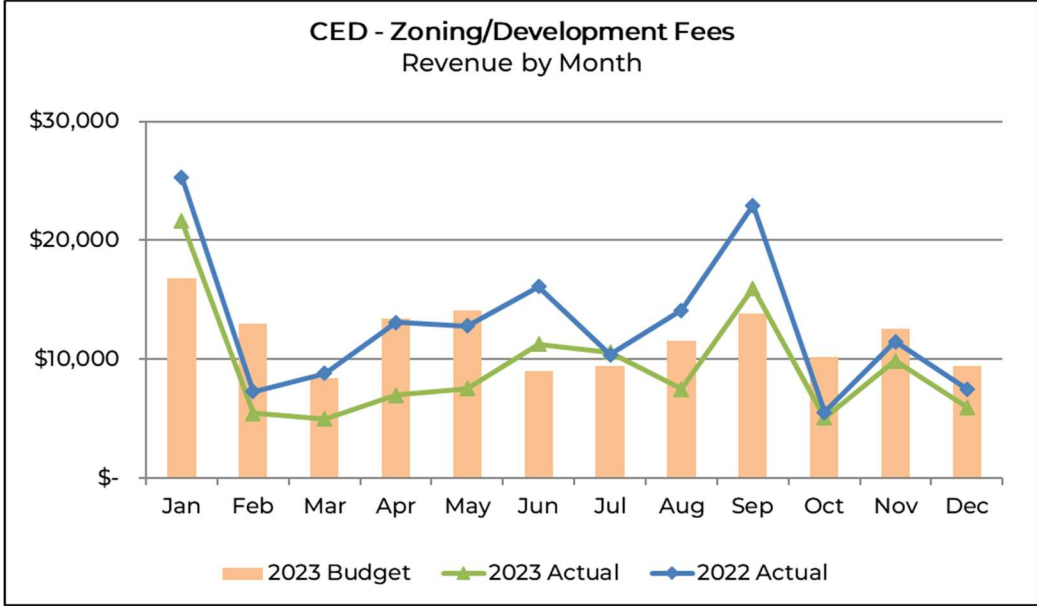
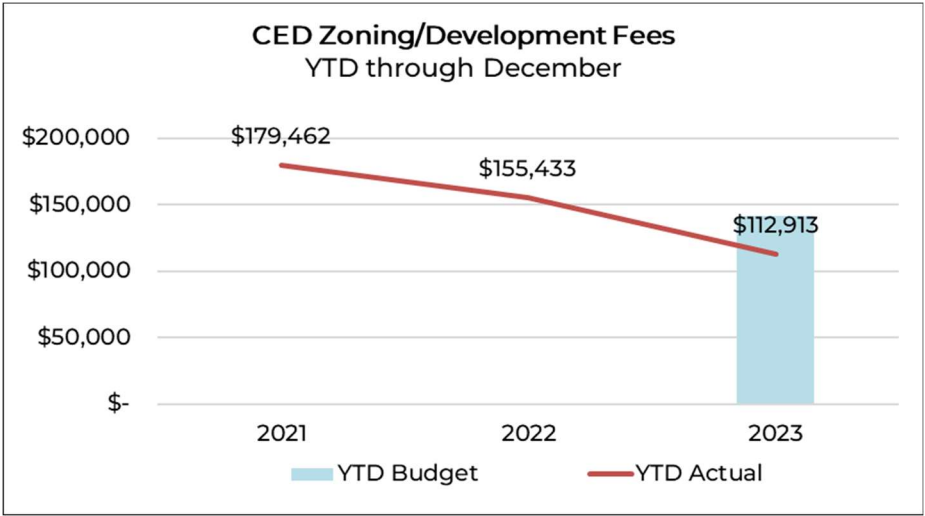
5-Year Ave Change (2019 - 2023): 5.4%



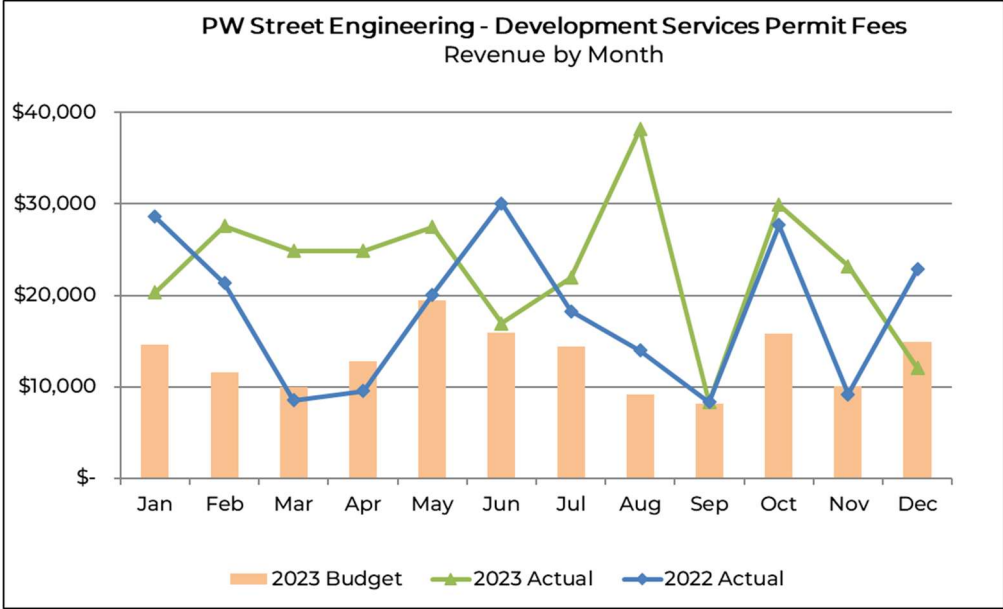
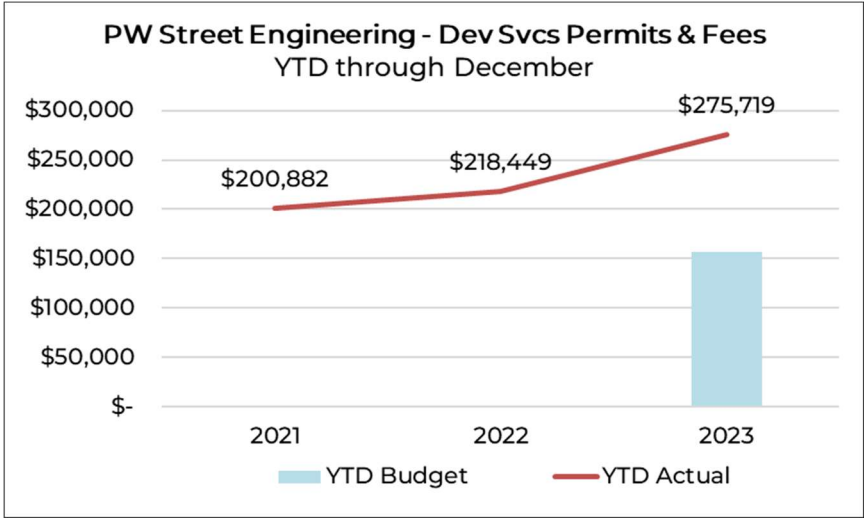
CED - Plan Review/Plan Check Fees								
Annual Totals								
Month	2021 Actual	2022 Actual	2022		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 113,615	\$ 44,030	\$ 69,725	\$ 64,497	\$ 20,467	46.5%	\$ (5,228)	-7.5%
Feb	47,394	26,293	53,676	68,942	42,649	162.2%	15,266	28.4%
Mar	57,098	66,306	65,214	29,925	(36,381)	-54.9%	(35,289)	-54.1%
Apr	82,668	53,275	69,664	53,298	23	0.0%	(16,366)	-23.5%
May	41,850	90,850	69,585	47,317	(43,533)	-47.9%	(22,268)	-32.0%
Jun	44,261	45,259	72,514	53,692	8,433	18.6%	(18,822)	-26.0%
Jul	39,689	38,053	60,845	84,431	46,378	121.9%	23,586	38.8%
Aug	48,110	39,235	58,816	98,053	58,818	149.9%	39,237	66.7%
Sep	25,868	32,441	46,180	71,156	38,715	119.3%	24,976	54.1%
Oct	43,315	69,336	80,186	81,878	12,542	18.1%	1,692	2.1%
Nov	29,548	25,082	41,878	190,532	165,450	659.6%	148,654	355.0%
Dec	174,532	106,914	171,317	114,498	7,584	7.1%	(56,819)	-33.2%
Total Annual	\$ 747,948	\$ 637,074	\$ 859,600	\$ 958,219	\$ 321,145	50.4%	\$ 98,619	11.5%
5-Year Ave Change (2019 - 2023):		11.8%						



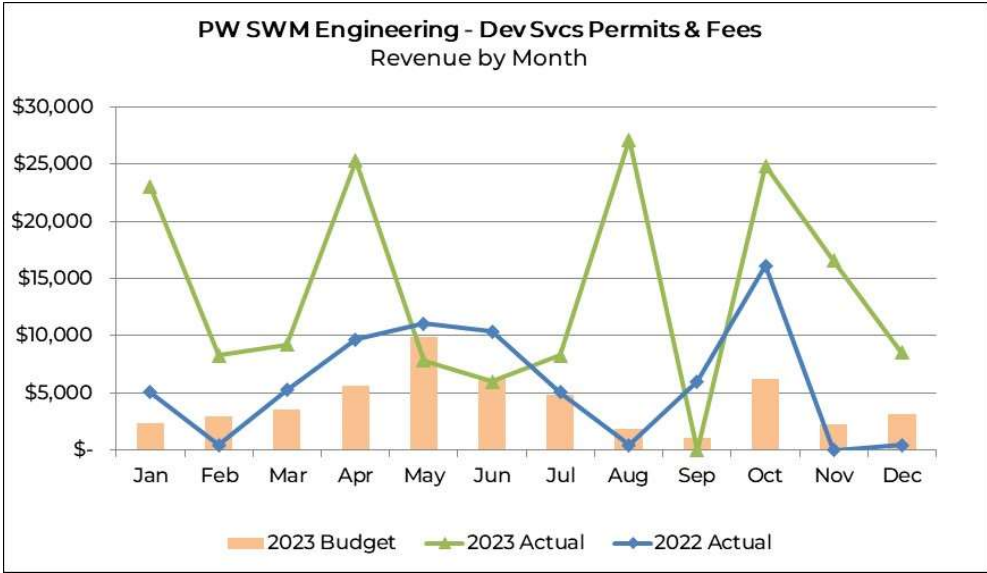
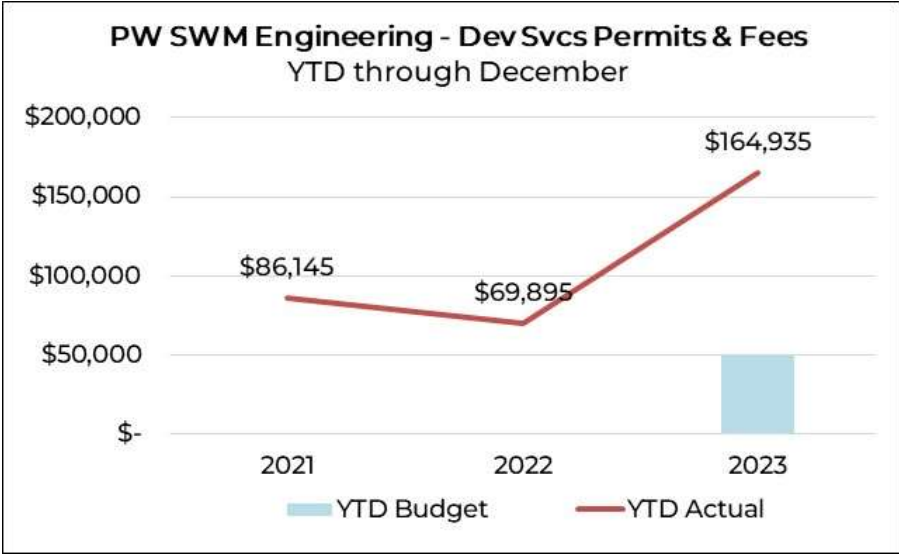
CED - Zoning/Development Fees								
Annual Totals								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 11,960	\$ 25,310	\$ 16,831	\$ 21,650	\$ (3,660)	-14.5%	\$ 4,819	28.6%
Feb	8,472	7,300	12,969	5,458	(1,842)	-25.2%	(7,511)	-57.9%
Mar	11,295	8,802	8,447	4,990	(3,812)	-43.3%	(3,457)	-40.9%
Apr	21,462	13,119	13,446	6,980	(6,139)	-46.8%	(6,466)	-48.1%
May	31,379	12,790	14,084	7,540	(5,250)	-41.0%	(6,544)	-46.5%
Jun	6,769	16,110	9,033	11,275	(4,835)	-30.0%	2,242	24.8%
Jul	8,080	10,372	9,414	10,600	228	2.2%	1,186	12.6%
Aug	21,070	14,120	11,546	7,495	(6,625)	-46.9%	(4,051)	-35.1%
Sep	15,354	22,950	13,875	15,970	(6,980)	-30.4%	2,095	15.1%
Oct	10,580	5,550	10,160	5,085	(465)	-8.4%	(5,075)	-50.0%
Nov	20,581	11,500	12,558	9,885	(1,615)	-14.0%	(2,673)	-21.3%
Dec	12,460	7,510	9,438	5,985	(1,525)	-20.3%	(3,453)	-36.6%
Total Annual	\$ 179,462	\$ 155,433	\$ 141,800	\$ 112,913	\$ (42,520)	-27.4%	\$ (28,887)	-20.4%
5-Year Ave Change (2019 - 2023):		-3.8%						



PW Street Engineering - ROW Permits & Fees								
Annual Totals								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 9,113	\$ 28,596	\$ 14,556	\$ 20,306	\$ (8,290)	-29.0%	\$ 5,750	39.5%
Feb	17,841	21,339	11,614	27,575	6,236	29.2%	15,961	137.4%
Mar	11,865	8,524	10,006	24,876	16,352	191.8%	14,870	148.6%
Apr	18,289	9,559	12,836	24,877	15,318	160.2%	12,041	93.8%
May	16,846	20,098	19,476	27,512	7,414	36.9%	8,036	41.3%
Jun	23,714	30,060	15,938	16,947	(13,113)	-43.6%	1,009	6.3%
Jul	19,785	18,242	14,440	21,959	3,717	20.4%	7,519	52.1%
Aug	5,305	13,971	9,140	38,162	24,191	173.2%	29,022	317.5%
Sep	11,518	8,309	8,170	8,316	7	0.1%	146	1.8%
Oct	19,720	27,702	15,822	29,904	2,202	7.9%	14,082	89.0%
Nov	28,304	9,196	10,092	23,228	14,032	152.6%	13,136	130.2%
Dec	18,582	22,853	14,913	12,057	(10,796)	-47.2%	(2,856)	-19.1%
Total Annual	\$ 200,882	\$ 218,448	\$ 157,000	\$ 275,719	\$ 57,271	26.2%	\$ 118,719	75.6%
5-Year Ave Change (2019 - 2023):		16.6%						



PW SWM - Permits & Fees								
Annual Totals								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 1,750	\$ 5,060	\$ 2,317	\$ 23,000	\$ 17,940	354.5%	\$ 20,683	892.7%
Feb	8,435	460	2,958	8,280	7,820	1700.0%	5,322	179.9%
Mar	6,895	5,265	3,550	9,200	3,935	74.7%	5,650	159.1%
Apr	8,195	9,660	5,601	25,300	15,640	161.9%	19,699	351.7%
May	6,920	11,040	9,929	7,820	(3,220)	-29.2%	(2,109)	-21.2%
Jun	12,470	10,350	6,272	5,980	(4,370)	-42.2%	(292)	-4.7%
Jul	8,745	5,060	4,861	8,280	3,220	63.6%	3,419	70.3%
Aug	-	460	1,862	27,140	26,680	-	25,278	1357.5%
Sep	-	5,980	1,087	-	-	-	-	-
Oct	11,270	16,100	6,180	24,840	8,740	54.3%	18,660	301.9%
Nov	10,120	-	2,229	16,560	16,560	-	14,331	643.0%
Dec	11,345	460	3,154	8,535	8,075	1755.4%	5,381	170.6%
Total Annual	\$ 86,145	\$ 69,895	\$ 50,000	\$ 164,935	\$ 95,040	136.0%	\$ 114,935	229.9%
5-Year Ave Change (2019 - 2023):		50.2%						



Cost Recovery – Development Services

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

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

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

Development Services Permits & Fees						
(Includes Community & Economic Development, Public Works Engineering & Surface Water Management)						
Annual Totals						
	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Annual Actual	2023	
					Annual Budget	YTD Actual
Operating Revenues:						
Building Related Permits	1,005,902	1,266,291	1,138,728	1,023,599	1,200,600	1,277,069
Plan Review/Plan Check Fees	603,498	810,634	747,948	637,074	859,600	958,219
Other Zoning/Development Fees	139,627	175,840	179,462	155,433	141,800	112,913
Oversize Load Permits	4,591	3,370	9,778	255	-	170
ROW Permits	97,035	65,164	81,630	23,670	94,000	21,348
Site Development Permits	93,936	149,632	180,570	175,670	100,000	330,330
Other PWE Permits & Fees	2,000	1,000	15,049	88,752	13,000	88,806
Total Operating Revenue	\$ 1,946,589	\$ 2,471,931	\$ 2,353,165	\$2,104,453	\$2,409,000	\$2,788,855
Operating Expenditures:						
Current Planning	718,158	715,817	849,705	1,054,208	1,130,433	1,140,589
Building	1,146,618	1,135,909	1,186,925	1,431,140	1,569,745	1,583,794
Development Services	382,403	365,394	359,601	417,595	466,101	475,330
Total Operating Expenditures	\$ 2,247,179	\$ 2,217,120	\$ 2,396,231	\$2,902,943	\$ 3,166,279	\$ 3,199,713
General Fund Subsidy Amount	\$ 300,590	\$ (254,811)	\$ 43,066	\$ 798,490	\$ 757,279	\$ 410,858
Recovery Ratio	87%	111%	98%	72%	76%	87%
5-Year Average Actual Recovery:						
General Fund Subsidy (2019 - 2023) \$ 259,639						
Recovery Ratio (2019 - 2023) 91%						

Note:

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

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

Property Abatement

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

Property Abatement				
Year-to-date through December 31, 2023				
Operating Revenues & Expenditures	2021 Annual Actual	2022 Annual Actual	2023	
			Annual Budget	YTD Actual
Operating Revenue:				
Abatement Charges	\$ 93,741	\$ 312,224	\$ 37,000	\$ 68,001
Misc/Interest/Other	44,768	20,535	5,500	40,304
Total Operating Revenues	\$ 138,509	\$ 332,759	\$ 42,500	\$ 108,305
Operating Expenditures:				
Personnel Costs	49,737	58,435	-	47,162
Supplies	767	88	-	421
Professional Services	313,842	1,192,539	110,685	283,109
Other Services & Charges	840	2,221	-	391
Total Operating Expenditures	\$ 365,186	\$ 1,253,284	\$ 110,685	\$ 331,083
Net Program Income (Cost)	\$ (226,676)	\$ (920,525)	\$ (68,185)	\$ (222,778)
Other Sources / (Uses)				
Transfer In From General Fund	35,000	535,000	35,000	35,000
Total Sources / (Uses)	\$ 35,000	\$ 535,000	\$ 35,000	\$ 35,000
Beginning Balance	\$ 610,387	\$ 418,710	\$ 33,185	\$ 33,186
Ending Balance	\$ 418,710	\$ 33,185	\$ -	\$ (154,592)

Outstanding payments on abatement liens are as follows:

Outstanding Payments on Abatement Liens				
As of December 31, 2023				
Property Owner	Address	Lien Year	Fund 105 Abatement	Fund 191 NSP
Verna Cheatham	5501 116th St SW 98499	2022	44,280	-
Bluestar Mgmt Svcs LLC	9018 Lawndale Ave SW	2022	3,219	-
Dirk Mayberry	9616 Gravelly Lake Dr SW	2022	316,801	291,047
Kannuswamy & Kariyapp	14440 Union Ave SW	2023	3,182	-
Hye Cha Galvin	10408-10410 112th ST SW	2023	7,443	-
Karwan Village	2621 84th Street S	2023	1,076,982	-
Subtotal by Fund			\$1,451,907	\$291,047
Total			\$1,742,954	

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

Total Outstanding Repayments \$ -

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

Total Outstanding Repayments \$ -

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

Total Outstanding Repayments \$ -

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

Total Outstanding Repayments \$ (0)

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

Total Outstanding Repayments \$ -

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

Total Outstanding Repayments \$ -

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

Total Outstanding Repayments \$ -

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

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

Total Outstanding Repayments \$ 655,347

DANGEROUS BUILDING & NUISANCE ABATEMENTS Performed by City - By Completion Year				Date		Completed By		Amount Billed						Lien & Payment Date			
Year	Owner Name	Property Address & Parcel #	Year Built	Start	End	Owner	City	Fund 105 Abatement			Fund 191 NSPA			Total Billed	Filed	Payment Received	Amount Paid
								Cost	Interest	Total 105	Cost	Interest	Total				
2023																	
								\$ 34,761	\$ -	\$ 34,761	\$ -	\$ -	\$ -	\$ 1,125,083			\$ 37,476
1	Benjamin Wurtz & Secured Holdings LLC	7004 Cherry Lane SW 98499 3375000840	1955	8/18/2022	6/5/2023	x		\$ 2,691	\$ -	\$ 2,691	\$ -	\$ -	\$ -	\$ 2,691		7/1/2023	\$ 2,691
2	Stewart Title Company	7407-7409 146th St SW 98439 0219221041	1977	1/28/2021	5/8/2023		x	\$ 25,034	\$ -	\$ 25,034	\$ -	\$ -	\$ -	\$ 25,034		5/8/2023	\$ 25,034
3	First Tacoma LLC	8104-8106 So Tacoma Way 98499	1966	10/31/2022	3/31/2023	x		\$ 2,527	\$ -	\$ 2,527	-	-	-	\$ 2,527		5/5/2023	\$ 2,527
4	Q & L Pacific LLC	12314 Pacific Highway SW 98499 30219114162	1971	4/9/2020	6/22/2023	x		\$ 4,509	\$ -	\$ 4,509	\$ -	\$ -	\$ -	\$ 4,509		6/23/2023	\$ 4,509
5	Thiyagarajan Kannuswamy & Synita Halivana Kariyapp	14440 Union Ave SW #A0077	1948	10/15/2022	2/27/2023	x		\$ 3,182	\$ -	\$ 3,182	\$ -	\$ -	\$ -	\$ 3,182			\$ -
6	Hye Cha Galvin	10408-10410 112th ST SW	1968	12/31/2021	8/29/2023		x	\$ 7,443	\$ -	\$ 7,443	\$ -	\$ -	\$ -	\$ 7,443			\$ -
7	Karwan Village	2621 84th Street S	1967	1/15/2019	3/31/2023		x	\$ 1,076,982	\$ -	\$ 1,076,982	\$ -	\$ -	\$ -	\$ 1,076,982			\$ -
8	EGU Washington Estates LLC	7319 146th St SW	1940	6/15/2023	9/15/2023	x		\$ 2,715	\$ -	\$ 2,715	\$ -	\$ -	\$ -	\$ 2,715	12/12/2023		\$ 2,715

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

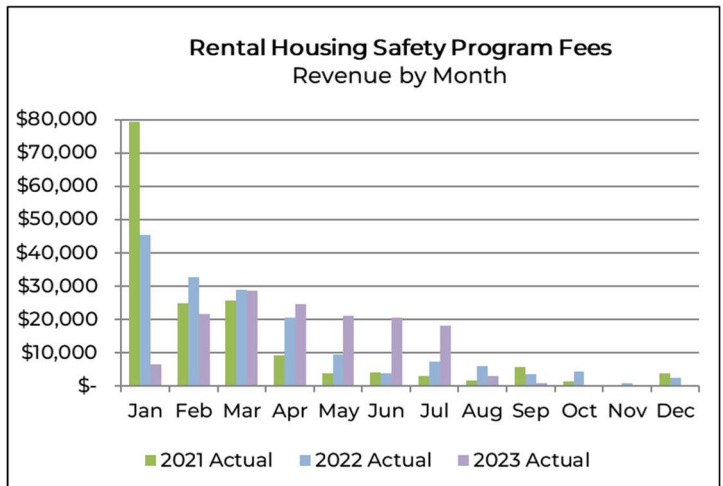
Total Outstanding Repayments \$ 1,087,606

Rental Housing Safety Program

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

Rental Housing Safety Program				
Year-to-date through December 31, 2023				
Operating Revenues & Expenditures	2021 Annual Actual	2022 Annual Actual	2023	
			Budget	Actual
Operating Revenue:				
Registration Program Fees	\$ 162,967	\$ 165,503	\$ 200,000	\$ 160,512
Total Operating Revenues	\$ 162,967	\$ 165,503	\$ 200,000	\$ 160,512
Operating Expenditures:				
Personnel Costs	219,368	227,410	-	195,107
Supplies	823	750	-	730
Professional Services	370	55,930	188,179	3,581
Other Services & Charges	15	72	300	44
Internal Service Charges	17,836	21,165	21,250	21,251
Total Operating Expenditures	\$ 238,412	\$ 305,327	\$ 209,729	\$ 220,713
Net Program Income (Cost)	\$ (75,445)	\$ (139,824)	\$ (9,729)	\$ (60,201)
Other Sources / (Uses)				
Transfer In From General Fund	149,287	50,000	50,000	50,000
Total Sources / (Uses)	\$ 149,287	\$ 50,000	\$ 50,000	\$ 50,000
Beginning Balance	\$ (24,287)	\$ 49,554	\$ (40,271)	\$ (40,271)
Ending Balance	\$ 49,554	\$ (40,271)	\$ -	\$ (50,472)

Rental Housing Safety Program Fees			
Annual Totals			
Month	2021	2022	2023
Jan	79,429	45,406	6,510
Feb	24,951	32,733	21,572
Mar	25,589	29,016	28,800
Apr	9,181	20,487	24,610
May	3,907	9,517	21,116
Jun	4,039	3,757	20,471
Jul	2,938	7,232	18,279
Aug	1,720	6,049	2,918
Sep	5,643	3,496	836
Oct	1,338	4,405	7,484
Nov	298	971	4,055
Dec	3,934	2,434	3,861
Annual Total	\$ 162,967	\$ 165,503	\$ 160,512
2023 Annual Estimate =	\$ 200,000		
% of Revenue Collected =	80%		



1406 Affordable Housing Program

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

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

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

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

"1406" projects are as follows:

- 9006 71st St Ct SW: Single family residence replacement of water heater & air conditioning, installation of heat pump under new energy regulation, loan amount \$13,250 (completed Q3 2022);
- 8509 Veterans Drive SW: Single family residence rehabilitation & repairs, loan amount \$25,000 (completed Q1 2023);
- 8805 Lorraine Ave. S: Single family residence installation of fencing, loan amount \$17,000 (completed Q3 2023);
- 8125 Winona St. SW: Single family residence replacement of roof, gutters, truss repair, and structural and foundation repair (loan amount of \$34,000 based on bids received);
- 8509 Idlewood Dr. SW: Single family residence replacement of rear decking and stairs (loan amount of \$44,000 or \$55,000 based on bids received);
- MDC Tenant-Based Rental Assistance: Rental assistance to six Lakewood households (5 for 11 months and 1 for 2 months) through MDC, grant amount of \$67,910 (completed Q3 2023); and
- 8804 Veterans Drive SW: Single family residence installation of walk-in shower, bathroom repair, misc. electrical (loan amount pending final application/documentation from homeowner- estimated \$20K).

1406 Affordable Housing Program				
Year-to-date through December 31, 2023				
Operating Revenues & Expenditures	2021 Annual Actual	2022 Annual Actual	2023	
			Annual Budget	YTD Actual
Operating Revenue:				
Sales & Use Tax	\$ 109,042	\$ 98,562	\$ 98,000	\$ 97,453
Total Operating Revenues	\$ 109,042	\$ 98,562	\$ 98,000	\$ 97,453
Operating Expenditures:				
Professional Services	-	32,985	383,185	84,902
Total Operating Expenditures	\$ -	\$ 32,985	\$ 383,185	\$ 84,902
Net Program Income (Cost)	\$ 109,042	\$ 65,577	\$ (285,185)	\$ 12,551
Other Sources / (Uses)				
Transfer In From General Fund	-	-	-	-
SHB-1406 Home Repair Program Loans	-	38,250	-	10,222
Total Sources / (Uses)	\$ -	\$ 38,250	\$ -	\$ 10,222
Beginning Balance	\$ 72,316	\$ 181,358	\$ 285,185	\$ 285,185
Ending Balance	\$ 181,358	\$ 285,185	\$ -	\$ 307,958

SHB-1406 Home Repair Program								
As of December 31, 2023								
Loan ID #	Original Loan Amount	Loan Adj	Total Principal Paid	Loan Balance	Closing Date	First Payment Date	Maturity Date	Interest Rate
Year 2022								
2 = Total # Loans								
2 = Total # Loans O/s \$ 38,250 \$ 5,054 \$ 450 \$ 32,746								
1406-001	\$ 25,000	\$ 3,549	\$ -	21,451.50	3/28/2022	3/1/2042	3/1/2042	0.0%
1406-003	\$ 13,250	\$ 1,506	\$ 450	11,294.22	7/27/2022	10/1/2022	10/1/2042	0.0%
Year 2023								
1 = Total # Loans								
1 = Total # Loans O/s \$ 17,000 \$ 1,724 \$ 31 \$ 15,245								
1406-006	\$ 17,000	\$ 1,724	\$ 31	15,245.15	6/30/2023	9/1/2023	9/1/2043	1.0%
Life-to-Date Total								
3 = Total # Loans								
3 = Total								
Outstanding	\$ 55,250	\$ 6,778	\$ 481	\$ 47,991				

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

Fund 190 Community Development Block Grant

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

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

CDBG:

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

Eligible CDBG activities include the following:

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

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

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

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

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

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

Major Home Repairs & Sewers (MHRs) / Down Payment Assistance (DPA) Loans and Grants As of December 31, 2023				
Program Year	MHRs		DPA	
	# of Projects	Original Amount	# of Projects	Original Amount
2023	2	\$ 46,506	0	\$ -
2022	4	\$ 248,319	1	\$ 27,500
2021	8	\$ 482,519	0	\$ -
2020	4	\$ 99,994	0	\$ -
2019	6	\$ 158,874	0	\$ -
2018	9	\$ 188,210	0	\$ -
2017	4	\$ 72,322	0	\$ -
2016	6	\$ 129,356	0	\$ -
2015	1	\$ 37,144	0	\$ -
2014	5	\$ 72,979	1	\$ 3,364
2013	8	\$ 144,408	-	\$ -
2012	9	\$ 106,977	1	\$ 2,250
2011	8	\$ 170,407	-	\$ -
2010	13	\$ 256,287	2	\$ 8,619
2009	6	\$ 102,653	5	\$ 23,791
2008	3	\$ 37,224	4	\$ 19,379
2007	4	\$ 56,346	2	\$ 8,700
2006	6	\$ 67,556	1	\$ 7,000
2005	7	\$ 69,634	-	\$ -
2004	4	\$ 36,058	3	\$ 14,901
2003	8	\$ 49,137	8	\$ 35,336
2002	3	\$ 19,999	-	\$ -
2001	-	\$ -	11	\$ 51,622
2000	-	\$ -	1	\$ 5,000
Total	128	\$2,652,909	40	\$ 207,462

Major Home Repairs & Sewer Loans Detail:

Major Home Repair & Sewer Loans (MHRs)									
As of December 31, 2023									
Loan ID #	Original Loan / Grant Amount	Principal Payments	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate	
Year 2002									
3 = Total # Loans/Grants									
0 = Total Outstanding \$ 19,999 \$ 19,999 \$ -									
MHR-001	\$ 6,000	\$ 6,000	\$ -	9/23/2002		Paid Off		0.0%	
MHR-003	\$ 5,999	\$ 5,999	\$ -	2/24/2003		Paid Off		0.0%	
MHR-004	\$ 8,000	\$ 8,000	\$ -	5/5/2003		Paid Off		0.0%	
Year 2003									
8 = Total # Loans/Grants									
0 = Total Outstanding \$ 49,137 \$ 49,137 \$ -									
MHR-006	\$ 7,831	\$ 7,831	\$ -	7/23/2003		Paid Off		0.0%	
MHR-008	\$ 4,523	\$ 4,523	\$ -	9/8/2003	10/1/2023	Paid Off	9/8/2023	0.0%	
MHR-009	\$ 7,956	\$ 7,956	\$ -	9/16/2003	10/1/2023	Paid Off	9/10/2023	0.0%	
MHR-011	\$ 7,237	\$ 7,237	\$ -	10/21/2003		Paid Off		0.0%	
MHR-018	\$ 6,950	\$ 6,950	\$ -	1/28/2004		Paid Off		0.0%	
MHR-016	\$ 6,640	\$ 6,640	\$ -	3/2/2004	3/1/2024	Paid Off	2/25/2024	0.0%	
MHR-019	\$ 8,000	\$ 8,000	\$ -	5/12/2004		Paid Off		0.0%	
MHR-017	\$ -	\$ -	\$ -	5/21/2004		Written Off		0.0%	
Year 2004									
4 = Total # Loans/Grants									
0 = Total Outstanding \$ 36,058 \$ 36,058 \$ -									
MHR-020	\$ 12,554	\$ 12,554	\$ -	9/15/2004		Paid Off		0.0%	
MHR-024	\$ 8,000	\$ 8,000	\$ -	12/3/2004		Paid Off		0.0%	
MHR-029	\$ 8,000	\$ 8,000	\$ -	11/1/2004		Written Off		0.0%	
MHR-030	\$ 7,504	\$ 7,504	\$ -	9/23/2004		Paid Off		0.0%	
Year 2005									
7 = Total # Loans/Grants									
2 = Total Outstanding \$ 69,634 \$ 49,989 \$ 19,645									
MHR-031	\$ 9,235	\$ 1,590	\$ 7,645	9/1/2005	4/1/2016		3/1/2026	0.0%	
MHR-032	\$ 7,302	\$ 7,302	\$ -	9/2/2005		Paid Off		0.0%	
MHR-034	\$ 7,993	\$ 7,993	\$ -	10/19/2005		Paid Off		0.0%	
MHR-036	\$ 15,840	\$ 15,840	\$ -	12/15/2005		Paid Off		0.0%	
MHR-038	\$ 7,064	\$ 7,064	\$ -	8/29/2005		Paid Off		0.0%	
MHR-040	\$ 10,200	\$ 10,200	\$ -	4/11/2006		Paid Off		0.0%	
MHR-047	\$ 12,000	\$ -	\$ 12,000	6/7/2006	6/1/2026		6/1/2026	0.0%	
Year 2006									
6 = Total # Loans/Grants									
2 = Total Outstanding \$ 67,556 \$ 49,042 \$ 18,514									
MHR-046	\$ 9,697	\$ 9,697	\$ -	7/26/2006		Paid Off		0.0%	
MHR-052	\$ 11,927	\$ 11,927	\$ -	11/14/2006	12/1/2026	Paid Off	11/8/2026	0.0%	
MHR-053	\$ 11,858	\$ 11,858	\$ -	12/20/2006		Paid Off		0.0%	
MHR-054	\$ 11,988	\$ -	\$ 11,988	4/25/2007	5/1/2027		4/19/2027	0.0%	
MHR-055	\$ 10,126	\$ 3,600	\$ 6,526	1/3/2007	1/1/2027		12/27/2026	0.0%	
MHR-056	\$ 11,960	\$ 11,960	\$ -	5/22/2007		Paid Off		0.0%	
Year 2007									
4 = Total # Loans/Grants									
2 = Total Outstanding \$ 56,346 \$ 32,179 \$ 24,167									
MHR-061	\$ 11,777	\$ -	\$ 11,777	11/8/2007	12/1/2027		11/2/2027	0.0%	
MHR-062	\$ 18,390	\$ 6,000	\$ 12,390	11/20/2007	12/1/2027		11/14/2027	0.0%	
MHR-063	\$ 19,291	\$ 19,291	\$ -	11/20/2007		Paid Off		0.0%	
MHR-064	\$ 6,888	\$ 6,888	\$ -	2/4/2008		Paid Off		0.0%	

Major Home Repair & Sewer Loans (MHRS) - continued

As of December 31, 2023

Loan ID #	Original Loan / Grant Amount	Principal Payments	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate
Year 2008								
3 = Total # Loans/Grants								
1 = Total Outstanding	\$ 37,224	\$ 25,325	\$ 11,899					
MHR-066	\$ 11,899	\$ -	\$ 11,899	8/21/2008	9/1/2028		8/15/2028	0.0%
MHR-069	\$ 11,980	\$ 11,980	\$ -	12/29/2008		Written Off		0.0%
MHR-070	\$ 13,345	\$ 13,345	\$ -	2/12/2009		Paid Off		0.0%
Year 2009								
6 = Total # Loans/Grants								
1 = Total Outstanding	\$ 102,653	\$ 91,766	\$ 10,887					
MHR-073	\$ 14,137	\$ 3,250	\$ 10,887	12/23/2009	6/1/2013		12/1/2017	0.0%
MHR-075	\$ 14,397	\$ 14,397	\$ -	9/21/2009	9/1/2013	Paid Off	9/1/2016	0.0%
MHR-077	\$ 12,597	\$ 12,597	\$ -	11/13/2009	12/1/2013	Paid Off	11/1/2016	0.0%
MHR-079	\$ 23,168	\$ 23,168	\$ -	11/4/2009		Paid Off		0.0%
MHR-080	\$ 13,164	\$ 13,164	\$ -	4/16/2010		Paid Off		0.0%
MHR-082	\$ 25,190	\$ 25,190	\$ -	5/28/2010	6/1/2030	Paid Off	6/1/2030	0.0%
Year 2010								
13 = Total # Loans/Grants								
6 = Total Outstanding	\$ 256,287	\$ 167,275	\$ 89,012					
MHR-076	\$ 25,110	\$ -	\$ 25,110	7/2/2010	7/1/2030		6/25/2013	0.0%
MHR-083	\$ 26,232	\$ 26,232	\$ -	10/8/2010		Paid Off		0.0%
MHR-085	\$ 22,449	\$ 11,700	\$ 10,749	5/14/2014	7/1/2014		7/1/2029	0.0%
MHR-086	\$ 21,778	\$ 21,778	\$ -	11/29/2010		Paid Off		0.0%
MHR-087	\$ 19,930	\$ 4,260	\$ 15,670	9/30/2010	9/1/2030		9/23/2030	0.0%
MHR-088	\$ 21,124	\$ -	\$ 21,124	9/30/2010	10/1/2030		9/24/2030	0.0%
MHR-089	\$ 3,474	\$ -	\$ 3,474	10/29/2010	11/1/2030		10/22/2030	0.0%
MHR-090	\$ 16,770	\$ 16,770	\$ -	3/14/2011	4/1/2031	Paid Off	3/8/2031	0.0%
MHR-092 (Grant)	\$ 12,100	\$ 12,100	\$ -	2/28/2011			n/a	n/a
MHR-093	\$ 24,390	\$ 24,390	\$ -	2/28/2011	6/1/2016	Paid Off	2/18/2031	0.0%
MHR-094	\$ 25,020	\$ 25,020	\$ -	4/4/2011	4/1/2031	Paid Off	3/29/2031	0.0%
MHR-095	\$ 26,790	\$ 13,905	\$ 12,885	6/28/2011	4/1/2015		4/1/2031	0.0%
MHR-096 (Grant)	\$ 11,120	\$ 11,120	\$ -	4/21/2011			n/a	n/a
Year 2011								
8 = Total # Loans/Grants								
3 = Total Outstanding	\$ 170,407	\$ 114,506	\$ 55,901					
MHR-098	\$ 22,293	\$ -	\$ 22,293	7/21/2011	8/1/2031		7/13/2031	0.0%
MHR-099	\$ 19,414	\$ -	\$ 19,414	12/30/2011	1/1/2031		12/21/2031	0.0%
MHR-100	\$ 18,858	\$ 18,858	\$ -	9/20/2011	6/1/2017	Paid Off	9/14/2016	0.0%
MHR-101	\$ 26,182	\$ 26,182	\$ -	11/9/2011	12/1/2031	Paid Off	11/2/2016	0.0%
MHR-102	\$ 6,386	\$ 6,386	\$ -	12/19/2011		Paid Off		0.0%
MHR-103	\$ 24,974	\$ 10,780	\$ 14,194	1/11/2012	8/1/2017		1/5/2017	0.0%
MHR-105/to MHR-162	\$ 25,000	\$ 25,000	\$ -	5/14/2012	6/1/2022	Sub-Ordinated	5/8/2017	0.0%
MHR-107	\$ 27,300	\$ 27,300	\$ -	1/10/2012		Short Sale		0.0%
Year 2012								
9 = Total # Loans/Grants								
5 = Outstanding Loans	\$ 106,977	\$ 27,714	\$ 79,263					
MHR-106	\$ 28,913	\$ -	\$ 28,913	8/28/2012	9/1/2022		8/21/2022	0.0%
MHR-112	\$ 12,230	\$ -	\$ 12,230	2/27/2013	3/1/2033		2/20/2033	0.0%
MHR-113	\$ 17,850	\$ -	\$ 17,850	12/8/2012	12/1/2032		12/4/2032	0.0%
MHR-114 (Grant)	\$ 1,696	\$ 1,696	\$ -	7/18/2012			n/a	n/a
MHR-117	\$ 10,174	\$ 10,174	\$ -	6/17/2013		Paid Off		0.0%
MHRS-01	\$ 7,150	\$ 7,150	\$ -	9/27/2012		Paid Off		0.0%
MHRS-05	\$ 10,022	\$ -	\$ 10,022	9/18/2012	10/1/2032		9/11/2032	0.0%
MHRS-06	\$ 10,248	\$ -	\$ 10,248	9/27/2012	12/1/2017		9/20/2017	0.0%
MHRS-07	\$ 8,694	\$ 8,694	\$ -	9/11/2012	12/1/2017	Paid Off	9/5/2017	0.0%

Major Home Repair & Sewer Loans (MHRs) - continued

As of December 31, 2023

Loan ID #	Original Loan / Grant Amount	Principal Payments	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate
Year 2013								
8 = Total # Loans/Grants								
3 = Total Outstanding	\$ 144,408	\$ 90,126	\$ 54,282					
MHR-091	\$ 12,188	\$ -	\$ 12,188	1/23/2014	8/17/2034		8/17/2015	0.0%
MHR-118	\$ 27,921	\$ 27,921	\$ -	10/16/2013	10/10/2018	Paid Off	10/10/2018	0.0%
MHR-119	\$ 11,969	\$ 11,969	\$ -	7/1/2013		Paid Off		0.0%
MHR-120	\$ 15,100	\$ 15,100	\$ -	11/22/2013	1/1/2014	Paid Off	12/1/2033	0.0%
MHR-121 (Grant)	\$ 8,457	\$ 8,457	\$ -	9/6/2013			n/a	n/a
MHR-122 (Grant)	\$ 12,597	\$ 12,597	\$ -	10/3/2013			n/a	n/a
MHR-123	\$ 24,938	\$ 5,838	\$ 19,100	3/6/2014	5/1/2014		5/1/2034	0.0%
MHR-124	\$ 31,238	\$ 8,244	\$ 22,994	4/14/2014	8/1/2014		8/1/2034	0.0%
Year 2014								
5 = Total # Loans/Grants								
1 = Total Outstanding	\$ 72,979	\$ 62,648	\$ 10,331					
MHR-126	\$ 11,140	\$ 11,140	\$ -	9/22/2014	12/1/2014	Paid Off	1/12/2034	0.0%
MHR-127	\$ 12,558	\$ 12,558	\$ -	2/5/2015		Paid Off		0.0%
MHR-128	\$ 14,014	\$ 3,683	\$ 10,331	1/14/2015	4/1/2015		3/1/2035	0.0%
MHR-129	\$ 24,497	\$ 24,497	\$ -	12/30/2014	3/1/2015	Paid Off	3/1/2035	0.0%
MHRS-04	\$ 10,770	\$ 10,770	\$ -	1/29/2015	4/1/2015	Paid Off	4/1/2035	0.0%
Year 2015								
1 = Total # Loans/Grants								
1 = Outstanding Loans	\$ 37,144	\$ 10,302	\$ 26,842					
MHR-132	\$ 37,144	\$ 10,302	\$ 26,842	12/22/2015	2/1/2016		1/1/2036	0.0%
Year 2016								
6 = Total # Loans/Grants								
3 = Total Outstanding	\$ 129,356	\$ 84,499	\$ 44,857					
MHR-133	\$ 25,000	\$ 25,000	\$ -	8/16/2016	8/1/2036	Paid Off	7/1/2036	0.0%
MHR-135	\$ 28,303	\$ 6,608	\$ 21,695	12/9/2016	2/1/2017		1/1/2037	0.0%
MHR-136	\$ 10,702	\$ 10,702	\$ -	12/5/2016	1/1/2037	Paid Off	1/1/2037	0.0%
MHR-138	\$ 14,866	\$ -	\$ 14,866	1/20/2017	12/1/2037		12/31/2037	0.0%
MHRS-09	\$ 12,724	\$ 4,428	\$ 8,296	12/19/2016	2/1/2017		1/1/2037	0.0%
MHRS-10	\$ 37,761	\$ 37,761	\$ -	12/19/2016	2/1/2017	Paid Off	1/1/2037	0.0%
Year 2017								
4 = Total # Loans/Grants								
2 = Total Outstanding	\$ 72,322	\$ 44,523	\$ 27,799					
MHR-137	\$ 28,225	\$ 8,669	\$ 19,556	11/15/2017	12/1/2037		11/1/2037	0.0%
MHR-145	\$ 12,565	\$ 12,565	\$ -	11/16/2017	1/1/2037	Paid Off		0.0%
MHRS-08	\$ 8,243	\$ -	\$ 8,243	6/15/2017	6/1/2037		6/1/2037	0.0%
MHRS-11	\$ 23,289	\$ 23,289	\$ -	6/19/2017	8/1/2017	Paid Off	7/1/2037	0.0%
Year 2018								
9 = Total # Loans/Grants								
6 = Total Outstanding	\$ 188,210	\$ 34,166	\$ 154,044					
MHR-140	\$ 14,779	\$ 14,779	\$ -	1/29/2018	1/1/2038	Paid Off	1/29/2038	0.0%
MHR-142	\$ 9,405	\$ -	\$ 9,405	1/29/2018	1/1/2038		1/29/2038	0.0%
MHR-146	\$ 32,250	\$ -	\$ 32,250	2/16/2018	2/1/2038		2/16/2038	0.0%
MHR-147	\$ 13,285	\$ -	\$ 13,285	7/28/2018	7/1/2038		7/28/2038	0.0%
MHR-149	\$ 5,201	\$ 5,201	\$ -	2/6/2018	2/1/2038	Paid Off	2/1/2038	0.0%
MHR-150	\$ 5,201	\$ -	\$ 5,201	1/11/2018	1/1/2038		1/11/2038	1.0%
MHR-151	\$ 12,686	\$ 12,686	\$ -	2/16/2018	3/1/2018	Paid Off	3/1/2038	1.0%
MHR-154	\$ 70,203	\$ 1,500	\$ 68,703	11/29/2018	11/1/2038		11/29/2038	0.0%
MHR-162/MHR-105	\$ 25,200	\$ -	\$ 25,200	12/6/2018	12/1/2038		12/6/2038	0.0%

Major Home Repair & Sewer Loans (MHRS) - continued

As of December 31, 2023

Loan ID #	Original Loan / Grant Amount	Principal Payments	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate
Year 2019								
6 = Total # Loans/Grants								
5 = Total Outstanding \$ 158,874 \$ 44,928 \$ 113,946								
MHR-155	\$ 22,442	\$ 5,401	\$ 17,041	2/28/2019	6/1/2019		5/1/2039	1.0%
MHR-158	\$ 44,800	\$ 700	\$ 44,100	5/15/2019	8/1/2019		6/1/2039	1.0%
MHR-160	\$ 36,736	\$ 36,736	\$ -	4/26/2019	6/1/2019	Paid Off	5/1/2039	1.0%
MHR-161	\$ 33,595	\$ 1,178	\$ 32,417	5/8/2019	6/30/2019		6/1/2039	1.0%
MHR-164	\$ 12,107	\$ -	\$ 12,107	2/13/2020	1/1/2039		1/1/2039	1.0%
MHR-165	\$ 9,194	\$ 913	\$ 8,281	8/1/2019	8/1/2019		7/1/2039	1.0%
Year 2020								
4 = Total # Loans/Grants								
4 = Total Outstanding \$ 99,994 \$ 3,571 \$ 96,423								
MHR-163	\$ 23,791	\$ 3,571	\$ 20,220	3/12/2020	3/1/2040		3/1/2040	1.0%
MHR-168	\$ 30,500	\$ -	\$ 30,500	2/6/2020	2/1/2040		2/1/2040	0.0%
MHR-173	\$ 3,440	\$ -	\$ 3,440	5/26/2020	5/26/2040		5/26/2040	0.0%
MHR-177	\$ 42,263	\$ -	\$ 42,263	11/20/2020	11/1/2040		11/1/2040	1.0%
Year 2021								
8 = Total # Loans/Grants								
7 = Total Outstanding \$ 482,519 \$ 52,244 \$ 430,275								
MHR-170	\$ 118,000	\$ -	\$ 118,000	5/12/2021	5/1/2041		5/1/2041	0.0%
MHR-172	\$ 46,652	\$ -	\$ 46,652	3/8/2021	3/1/2041		3/1/2041	0.0%
MHR-175	\$ 12,336	\$ 1,738	\$ 10,598	1/14/2021	1/1/2041		1/1/2041	1.0%
MHR-178	\$ 16,376	\$ -	\$ 16,376	3/8/2021	3/1/2041		3/1/2041	0.0%
MHR-180	\$ 64,941	\$ -	\$ 64,941	3/8/2021	3/1/2041		3/1/2041	0.0%
MHR-181	\$ 78,228	\$ 1,520	\$ 76,708	9/7/2021	9/1/2041		9/1/2041	0.0%
MHR-183	\$ 48,986	\$ 48,986	\$ -	9/7/2021	9/1/2041	Paid Off	9/1/2041	0.0%
MHR-184	\$ 97,000	\$ -	\$ 97,000	9/3/2021	9/1/2041		9/1/2041	0.0%
Year 2022								
4 = Total # Loans/Grants								
4 = Total Outstanding \$ 248,319 \$ 1,616 \$ 246,703								
MHR-185	\$ 55,000	\$ -	\$ 55,000	4/5/2022	5/1/2042		5/1/2042	0.0%
MHR-186	\$ 100,000	\$ -	\$ 100,000	5/23/2022	7/1/2042		7/1/2042	1.0%
MHR-190	\$ 75,000	\$ 1,616	\$ 73,384					
MHR-193	\$ 18,319	\$ -	\$ 18,319	5/26/2022	7/1/2042		7/1/2042	0.0%
Year 2023								
2 = Total # Loans/Grants								
2 = Total Outstanding \$ 46,506 \$ 25 \$ 46,481								
MHR-194	\$ 30,000	\$ -	\$ 30,000	1/10/2023	7/1/2043		2/1/2043	1.0%
MHRS-0013	\$ 16,506	\$ 25	\$ 16,481	8/31/2023	12/1/2023		12/1/2043	0.0%
Life-to-Date Total								
128 = Total # Loans/Grants								
60 = Total Outstanding \$ 2,652,909 \$ 1,091,613 \$ 1,561,271								

Down Payment Assistance Loans & Grants Detail:

Down Payment Assistance - Loans & Grants									
As of December 31, 2023									
Loan ID #	Original Loan/Grant Amount	Principal Payments & Other	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate	
Year 2000									
1 = Total # Loans/Grants									
0 = Total Outstanding \$ 5,000 \$ 5,000 \$ -									
DPA-001	\$ 5,000	\$ 5,000	\$ -	12/5/2001		Paid Off		0.0%	
Year 2001									
11 = Total # Loans/Grants									
0 = Total Outstanding \$ 51,622 \$ 51,622 \$ -									
DPA-002	\$ 5,000	\$ 5,000	\$ -	7/2/2001		Paid Off		0.0%	
DPA-004	\$ 3,366	\$ 3,366	\$ -	8/28/2001		Paid Off		0.0%	
DPA-005	\$ 5,000	\$ 5,000	\$ -	9/4/2001		Paid Off		0.0%	
DPA-006	\$ 5,000	\$ 5,000	\$ -	9/20/2001		Paid Off		0.0%	
DPA-007	\$ 5,000	\$ 5,000	\$ -	9/21/2001		Written Off		0.0%	
DPA-008	\$ 4,425	\$ 4,425	\$ -	10/18/2001		Paid Off		0.0%	
DPA-009	\$ 3,973	\$ 3,973	\$ -	12/5/2001		Paid Off		0.0%	
DPA-012	\$ 5,000	\$ 5,000	\$ -	1/25/2002		Paid Off		0.0%	
DPA-011	\$ 5,000	\$ 5,000	\$ -	1/31/2002		Paid Off		0.0%	
DPA-013	\$ 4,778	\$ 4,778	\$ -	2/28/2002		Paid Off		0.0%	
DPA-014	\$ 5,080	\$ 5,080	\$ -	3/21/2002		Paid Off		0.0%	
Year 2003									
8 = Total # Loans/Grants									
0 = Total Outstanding \$ 35,336 \$ 35,336 \$ -									
DPA-015	\$ 5,000	\$ 5,000	\$ -	8/1/2003		Paid Off		0.0%	
DPA-016	\$ 2,167	\$ 2,167	\$ -	8/20/2003		Paid Off		0.0%	
DPA-017 (Grant)	\$ 5,000	\$ 5,000	n/a	12/3/2003			n/a	n/a	
DPA-018 (Grant)	\$ 5,000	\$ 5,000	n/a	1/22/2004			n/a	n/a	
DPA-020 (Grant)	\$ 3,169	\$ 3,169	n/a	2/17/2004			n/a	n/a	
DPA-022 (Grant)	\$ 5,000	\$ 5,000	n/a	4/22/2004			n/a	n/a	
DPA-021 (Grant)	\$ 5,000	\$ 5,000	n/a	4/29/2004			n/a	n/a	
DPA-023 (Grant)	\$ 5,000	\$ 5,000	n/a	6/30/2004			n/a	n/a	
Year 2004									
3 = Total # Loans/Grants									
0 = Total Outstanding \$ 14,901 \$ 14,901 \$ -									
DPA-024	\$ 5,000	\$ 5,000	\$ -	9/2/2004		Paid Off		0.0%	
DPA-025	\$ 4,901	\$ 4,901	\$ -	9/28/2004		Paid Off		0.0%	
DPA-026	\$ 5,000	\$ 5,000	\$ -	5/2/2005		Paid Off		0.0%	
Year 2006									
1 = Total # Loans/Grants									
1 = Total Outstanding \$ 7,000 \$ 3,744 \$ 3,256									
DPA-027	\$ 7,000	\$ 3,744	\$ 3,256	7/26/2006	7/17/2026		7/17/2026	0.0%	
Year 2007									
2 = Total # Loans/Grants									
1 = Total Outstanding \$ 8,700 \$ 3,500 \$ 5,200									
DPA-029	\$ 5,200	\$ -	\$ 5,200	2/28/2008	2/27/2028		2/27/2028	0.0%	
DPA-030	\$ 3,500	\$ 3,500	\$ -			Written Off		0.0%	

Down Payment Assistance - Loans & Grants (continued)									
As of December 31, 2023									
Loan ID #	Original Loan/Grant Amount	Principal Payments & Other	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate	
Year 2008									
4 = Total # Loans/Grants									
0 = Total Outstanding \$ 19,379 \$ 19,379 \$ -									
DPA-032	\$ 6,959	\$ 6,959	\$ -	11/21/2008		Written Off		0.0%	
DPA-033	\$ 2,550	\$ 2,550	\$ -	12/22/2008	2/18/2028	Paid Off	12/18/2028	0.0%	
DPA-034	\$ 6,995	\$ 6,995	\$ -	Short Sale		Written Off		0.0%	
DPA-035	\$ 2,875	\$ 2,875	\$ -	5/11/2009	4/27/2029	Paid Off	4/27/2029	0.0%	
Year 2009									
5 = Total # Loans/Grants									
0 = Total Outstanding \$ 23,791 \$ 23,791 \$ -									
DPA-041	\$ 7,000	\$ 7,000	\$ -	9/30/2009		Paid Off		0.0%	
DPA-042	\$ 4,410	\$ 4,410	\$ -	10/9/2009	10/7/2029	Paid Off	10/7/2029	0.0%	
DPA-044	\$ 2,091	\$ 2,091	\$ -	11/30/2009		Paid Off		0.0%	
DPA-046	\$ 7,000	\$ 7,000	\$ -	5/12/2010		Paid Off	5/5/2030	0.0%	
DPA-055	\$ 3,290	\$ 3,290	\$ -	6/18/2010		Paid Off		0.0%	
Year 2010									
2 = Total # Loans/Grants									
1 = Total Outstanding \$ 8,619 \$ 7,000 \$ 1,619									
DPA-048	\$ 1,619	\$ -	\$ 1,619	11/18/2010	10/29/2030		10/29/2030	0.0%	
DPA-049	\$ 7,000	\$ 7,000	\$ -	5/25/2011	5/16/2031	Paid Off	5/16/2031	0.0%	
Year 2012									
1 = Total # Loans/Grants									
1 = Total Outstanding \$ 2,250 \$ - \$ 2,250									
DPA-050	\$ 2,250	\$ -	\$ 2,250	10/24/2012	10/16/2032		10/16/2032	0.0%	
Year 2014									
1 = Total # Loans/Grants									
0 = Total Outstanding \$ 3,364 \$ 3,364 \$ -									
DPA-051	\$ 3,364	\$ 3,364	\$ -	9/30/2014		Paid Off		0.0%	
Year 2022									
1 = Total # Loans/Grants									
1 = Total Outstanding \$ 27,500 \$ - \$ 27,500									
DPA-059	\$ 27,500	\$ -	\$ 27,500	4/28/2022	5/1/2052		5/1/2052	1.0%	
Life-to-Date Total									
40 = Total # Loans/Grant									
5 = Total Outstanding \$ 207,462 \$ 167,637 \$ 39,825									

CDBG Loan Detail:

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

CDBG Entitlement Loan - Living Access Support Alliance Loan (LASA)							
As of December 31, 2023							
Loan ID #	Original Loan/Grant Amount	Total Principal Paid	Loans Receivable	Closing Date	First Payment Date	Maturity Date	Interest Rate
2013-01	\$ 250,000	\$ -	\$ 250,000	6/2/2014		6/2/2034	0.0%
Life-to-Date Total							
1 = Total # Loans							
1 = Outstanding	\$ 250,000	\$ -	\$ 250,000				

HOME:

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

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

HOME Housing Rehabilitation Loans		
As of December 31, 2023		
Program Year	# of Projects	Original Amount
2023	-	\$ -
2022	-	\$ -
2021	-	\$ -
2020	-	\$ -
2019	-	\$ -
2018	1	\$ 82,718
2017	1	\$ 39,000
2016	1	\$ 74,611
2015	2	\$ 88,697
2014	-	\$ -
2013	1	\$ 36,258
2012	4	\$ 198,142
2011	2	\$ 131,300
2010	3	\$ 178,130
2009	6	\$ 412,850
2008	7	\$ 289,765
2007	3	\$ 179,627
2006	7	\$ 379,491
2005	7	\$ 286,313
2004	10	\$ 396,715
2003	11	\$ 343,491
2002	5	\$ 155,914
2001	3	\$ 126,899
2000	1	\$ 40,000
Total	75	\$3,439,921

HOME Housing Rehabilitation Loan Detail:

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

HOME Housing Rehabilitation Loans										
As of December 31, 2023										
Loan ID #	Original Loan Amount	Loan Adj	Net Loan Amount	Principal Paid & Write Offs	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate
Year 2007										
3 = Total # Loans										
2 = Total # O/S \$ 179,627 \$ - \$ 179,627 \$ 57,160 \$ 122,467										
LHR-062	\$ 57,060	\$ -	\$ 57,060	\$ 57,060	\$ -	12/23/2009		Paid Off		0.0%
LHR-058/087	\$ 56,967		\$ 56,967	\$ -	\$ 56,967	8/17/2007	8/17/2018		8/17/2027	0.0%
LHR-063	\$ 65,600	\$ -	\$ 65,600	\$ 100	\$ 65,500	1/31/2008	2/1/2028		1/31/2028	0.0%
Year 2008										
7 = Total # Loans										
2 = Total # O/S \$ 289,765 \$ 750 \$ 289,015 \$ 200,569 \$ 88,446										
LHR-066	\$ 36,915	\$ -	\$ 36,915	\$ 36,915	\$ -	7/2/2010		Paid Off		0.0%
LHR-068	\$ 49,085	\$ -	\$ 49,085	\$ 49,085	\$ -	10/10/2008	10/10/2028	Paid Off	10/10/2028	0.0%
LHR-069	\$ 26,450	\$ -	\$ 26,450	\$ 181	\$ 26,269	2/24/2009	12/19/2028		2/24/2029	0.0%
LHR-070	\$ 38,050	\$ -	\$ 38,050	\$ 38,050	\$ -	10/10/2008		Paid Off		0.0%
LHR-071	\$ 62,845	\$ -	\$ 62,845	\$ 668	\$ 62,177	10/10/2008	10/10/2028		10/10/2028	0.0%
LHR-072	\$ 50,070	\$ 750	\$ 49,320	\$ 49,320	\$ -	9/30/2010		Paid Off		0.0%
LHR-073	\$ 26,350	\$ -	\$ 26,350	\$ 26,350	\$ -	4/10/2009	4/10/2029	Paid Off	4/10/2029	0.0%
Year 2009										
6 = Total # Loans										
2 = Total # O/S \$ 412,850 \$ - \$ 412,850 \$ 295,977 \$ 116,873										
LHR-074	\$ 59,525	\$ -	\$ 59,525	\$ 3,243	\$ 56,282	10/2/2009	10/2/2029		10/2/2029	0.0%
LHR-076	\$ 64,300	\$ -	\$ 64,300	\$ 64,300	\$ -	11/6/2009	11/1/2029	Paid Off	11/6/2029	0.0%
LHR-077	\$ 83,100	\$ -	\$ 83,100	\$ 83,100	\$ -	11/9/2011		Paid Off		0.0%
LHR-078	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -	9/15/2009	9/15/2029	Paid Off	9/15/2029	0.0%
LHR-080	\$ 61,685	\$ -	\$ 61,685	\$ 1,094	\$ 60,591	12/17/2009	12/31/2029		12/17/2029	0.0%
LHR-082	\$ 79,240	\$ -	\$ 79,240	\$ 79,240	\$ -	2/16/2010	2/16/2030	Paid Off		0.0%
Year 2010										
3 = Total # Loans										
2 = Total # O/S \$ 178,130 \$ - \$ 178,130 \$ 78,392 \$ 99,738										
LHR-081	\$ 59,150	\$ -	\$ 59,150	\$ 59,150	\$ -	1/31/2011	12/28/2030	Paid Off	1/31/2031	0.0%
LHR-085	\$ 52,200	\$ -	\$ 52,200	\$ 19,242	\$ 32,958	2/2/2011	2/18/2031		2/2/2031	0.0%
LHR-086	\$ 66,780	\$ -	\$ 66,780	\$ -	\$ 66,780	5/5/2011	5/5/2031		5/5/2031	0.0%
Year 2011										
2 = Total # Loans										
2 = Total # O/S \$ 131,300 \$ - \$ 131,300 \$ 9,864 \$ 121,436										
LHR-090	\$ 47,500	\$ -	\$ 47,500	\$ 9,627	\$ 37,873	4/5/2012	4/5/2032		4/5/2032	0.0%
LHR-091	\$ 83,800	\$ -	\$ 83,800	\$ 237	\$ 83,563	5/8/2012	5/8/2032		5/8/2032	0.0%
Year 2012										
4 = Total # Loans										
2 = Total # O/S \$ 198,142 \$ - \$ 198,142 \$ 73,203 \$ 124,939										
LHR-094	\$ 31,467	\$ -	\$ 31,467	\$ 31,467	\$ -	9/28/2012	9/28/2032	Paid Off	9/28/2032	0.0%
LHR-095	\$ 41,175	\$ -	\$ 41,175	\$ 41,175	\$ -	12/30/2014		Paid Off		0.0%
LHR-096	\$ 50,000	\$ -	\$ 50,000	\$ 561	\$ 49,439	1/23/2013	1/29/2018		1/23/2033	0.0%
LHR-097	\$ 75,500	\$ -	\$ 75,500	\$ -	\$ 75,500	2/20/2013	2/20/2033		4/20/2033	0.0%
Year 2013										
1 = Total # Loans										
1 = Total # O/S \$ 36,258 \$ - \$ 36,258 \$ 23,785 \$ 12,473										
LHR-066R	\$ 36,258	\$ -	\$ 36,258	\$ 23,785	\$ 12,473	8/27/2013	10/1/2013		8/27/2033	0.0%
Year 2015										
2 = Total # Loans										
1 = Total # O/S \$ 88,697 \$ - \$ 88,697 \$ 45,397 \$ 43,300										
LHR-099X/018	\$ 15,947	\$ -	\$ 15,947	\$ 15,947	\$ -	12/29/2015	1/1/2016	Paid Off	12/29/2035	0.0%
LHR-100	\$ 72,750	\$ -	\$ 72,750	\$ 29,450	\$ 43,300	9/28/2015	11/1/2015		9/28/2035	0.0%
Year 2016										
1 = Total # Loans \$ 74,611 \$ - \$ 74,611 \$ 74,611 \$ -										
LHR-101	\$ 74,611	\$ -	\$ 74,611	\$ 74,611	\$ -	8/26/2016	8/26/2036	Paid Off	7/1/2036	0.0%
Year 2017										
1 = Total # Loans \$ 39,000 \$ - \$ 39,000 \$ 39,000 \$ -										
LHR-103	\$ 39,000	\$ -	\$ 39,000	\$ 39,000	\$ -	1/3/2018	3/1/2018	Paid Off	2/1/2038	0.0%
Year 2018										
1 = Total # Loans										
1 = Total # O/S \$ 82,718 \$ 7,718 \$ 75,000 \$ - \$ 75,000										
LHR-01	\$ 82,718	\$ 7,718	\$ 75,000	\$ -	\$ 75,000	7/28/2018	8/1/2038		8/1/2038	0.0%
Year 2022										
0 = Total # Loans \$ - \$ - \$ - \$ - \$ -										
75 = Total # Loans										
27 = Total # O/S \$ 3,439,921 \$ 48,022 \$ 3,391,899 \$ 2,115,370 \$ 1,276,529										

Section 108:

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

In 2012, the City of Lakewood applied for and was allocated \$2,888,000 in Section 108 Loan Guarantee funding from HUD. To be eligible for continuation of this loan program, the City must reapply every five years, which the City did not. If the City were to reapply, the City may be eligible for \$2.02M as of December 31, 2023 (maximum loan amount is five times the current allocation of \$542,464, less outstanding principal balances of \$689,000). Changes in underwriting requirements and complexity, new administrative and programmatic regulations, along with additional HUD charges and increasing commercial borrowing rates were some of the determining factors to not reapply and pursue this type of financing source only as last resort.

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

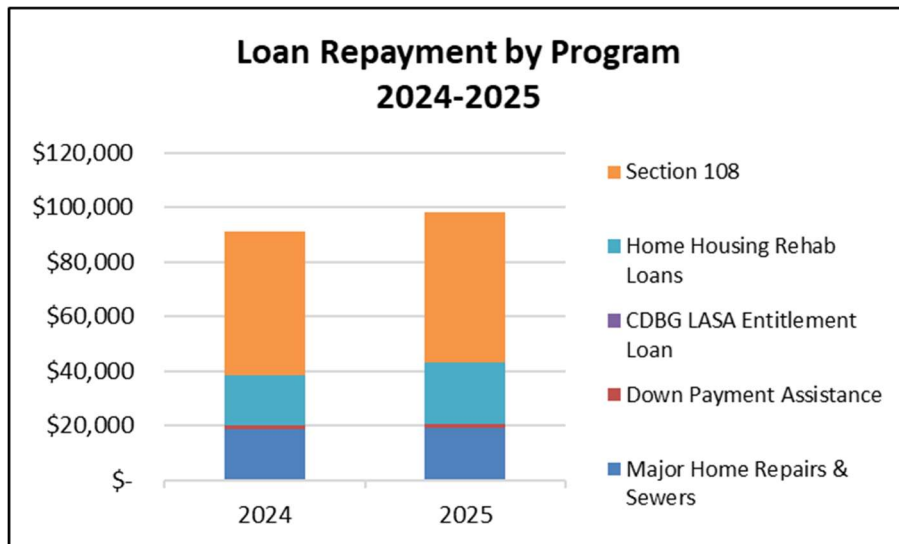
On August 31, 2017, the City entered into a Contract Loan Guarantee with Housing Urban Development for the overlay project 108th Street. The loan amount is \$141,000 to be paid with three years of CDBG entitlement funds. This was approved in the annual action plan and the note application. The security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

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

Loan Repayment by Program

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

Loan Repayment by Program	2024	2025	2026-2030	2031-2060
Major Home Repairs & Sewers	\$ 18,842	\$ 19,105	\$ 110,136	\$ 1,413,188
Down Payment Assistance	1,404	1,404	1,398	35,619
CDBG LASA Entitlement Loan	-	-	-	250,000
Home Housing Rehab Loans	18,122	22,448	190,657	1,045,302
Section 108	53,000	55,000	313,000	268,000
Total	\$ 91,368	\$ 97,957	\$ 615,191	\$ 3,012,109
Average Annual Years 2025-2030			\$ 123,038	
Average Annual Years 2031-2060				\$ 100,404



CDBG Fund Summary

The following tables provide the fund's financial information.

Fund 190 CDBG Balance Sheet As of December 31, 2023	
Assets:	
Cash	\$ -
Due From Other Governments	\$ 120,456
Notes/Loan Receivable - CDBG Down Payment Assistance	39,825
Notes/Loan Receivable - CDBG Major Home & Sewer Repairs	1,561,271
Notes/Loan Receivable - CDBG LASA	250,000
Total Assets	\$ 1,971,552
Liabilities:	
Accounts Payable	\$ 95,571
Retainage Payable	6,494
Payroll Payable	9,600
Interfund Loan Payable	7,642
HUD DPA Checking Interest	205
Total Liabilities	\$ 119,512
Fund Balance (Restricted)	\$ 1,852,040
Total Liabilities & Fund Balance	\$ 1,971,552

Fund 190 CDBG Summary	Year-to-date through December 31, 2023			
	Beginning	Revenue	Expenditure	Fund
CDBG	\$ 1,856,486	\$ 629,489	\$ 634,689	\$ 1,851,286
CDBG - Department of Commerce	-	73,804	80,297	(6,493)
HOME	-	57,873	57,873	-
Nisqually Tribal	7,248	-	-	7,248
Total	\$ 1,863,734	\$ 761,166	\$ 772,859	\$ 1,852,040

Fund 190 CDBG	Beginning			Ending
CDBG	\$ 1,856,486	\$ 629,489	\$ 634,689	\$ 1,851,286
Administration	-	73,695	90,081	(16,386)
Administration - FFY 2022/23	-	73,695	73,695	-
Administration - Revolving Program Income ¹	-	-	16,386	(16,386)
Public Service	-	255,510	255,510	-
Counseling - Foreclosure & Fair Housing	-	3,000	3,000	-
PC Housing Authority Oak Leaf	-	170,003	170,003	-
Emergency Payments Program	-	82,507	82,507	-
Physical Improvements	-	6,759	6,759	-
Phillips Rd. Sidewalks	-	6,759	6,759	-
Housing Programs	1,606,486	293,525	282,339	1,617,672
Major Home Repair/Sewer	-	227,798	201,057	26,741
Emergency Assistance Displaced Resident	-	47,013	47,013	-
Admin of HOME Programs	-	15,221	15,221	-
Major/DPA Revolving Loans ²	1,606,486	3,493	19,048	1,590,930
Affordable Housing	250,000	-	-	250,000
CDBG Loan	250,000	-	-	250,000
CDBG Department of Commerce - LASA	\$ -	\$ 73,804	\$ 80,297	\$ (6,493)
Affordable Housing	-	73,804	80,297	(6,493)
HOME	\$ -	\$ 57,873	\$ 57,873	\$ -
Administration	-	57,873	57,873	-
NISQUALLY & OTHER	\$ 7,248	\$ -	\$ -	\$ 7,248
Emergency Assist Displaced Residents	441	-	-	441
Emergency Assist Displaced Residents	441	-	-	441
Minor Home Repairs	6,807	-	-	6,807
Minor Home Repairs	6,807	-	-	6,807
Total	\$ 1,863,734	\$ 761,166	\$ 772,859	\$ 1,852,040

¹ Loan payment program income expenditures.

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

Fund 191 Neighborhood Stabilization Program

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

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

Neighborhood Stabilization Program	Year-to-date through December 31, 2023			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Neighborhood Stabilization Program 3	\$ 14,148	\$ -	\$ -	\$ 14,148
Total	\$ 14,148	\$ -	\$ -	\$ 14,148

Fund 192 South Sound Military Communities Partnership

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

Fund 192 SSMCP Balance Sheet	
As of December 31, 2023	
Assets:	
Cash	\$ 97,519
Due From Other Governments	146,614
Loan Receivable	229,163
Total Assets	\$ 473,297
Liabilities:	
Payroll Payable	165,654
Interfund Loan Payable	225,251
Deferred Inflow	18,000
Unearned Revenue	178,100
Total Liabilities	\$ 587,005
Fund Balance	\$ (113,709)
Total Liabilities & Fund Balance	\$ 473,297

South Sound Military Communities Partnership	2023	
	Annual Budget	Actual YTD Dec
Operating Revenues:		
SSMCP Participation - City of Lakewood	\$ 75,000	\$ 75,000
SSMCP Participation - Others	236,125	268,758
Contributions & Donations	8,000	8,000
Total Operating Revenues	\$ 319,125	\$ 351,758
Operating Expenditures:		
Personnel	258,087	261,476
Supplies	2,300	43
Other Services & Charges	53,990	53,483
Total Operating Expenditures	\$ 314,377	\$ 315,002
Subtotal Operating Revenues Over/(Under) Uses	\$ 4,748	\$ 36,756
Other Sources:		
Tactical Tailor Building Acquisition:		
Tactical Tailor Lease & Other Reimbursements ¹	160,000	216,833
Subtotal	160,000	216,833
OLDCC Grant - JBLM Growth Management		
Federal Grant - Office of Local Defense Community Cooperation (OLDCC)	698,850	431,965
Subtotal	698,850	431,965
North Clear Zone Property Purchase		
State Grant - Department of Commerce	900,000	-
Subtotal	900,000	-
Total Other Sources	\$ 1,758,850	\$ 648,797
Other Uses:		
Tactical Tailor Building Acquisition:		
Tactical Tailor Lease & Other Costs	-	4,050
Subtotal	-	4,050
OLDCC Grant - JBLM Growth Management		
Federal Grant - Office of Local Defense Community Cooperation (OLDCC)	698,850	431,965
Subtotal	698,850	431,965
North Clear Zone Property Purchase		
State Grant - Department of Commerce	900,000	8,433
Subtotal	900,000	8,433
Total Other Uses	\$ 1,598,850	\$ 444,448
Subtotal Other - Sources Over/(Under) Uses	\$ 160,000	\$ 204,349
TOTAL SOURCES	\$ 2,077,975	\$ 1,000,556
TOTAL USES	\$ 1,913,227	\$ 759,450
Total - Sources Over/(Under) Uses	\$ 164,748	\$ 241,106
Beginning Balance	\$ (354,814)	\$ (354,814)
Ending Balance ⁽¹⁾	\$ (190,066)	\$ (113,709)

(1) The negative ending balance is due an interfund loan of \$593,801 for partial purchase of Tactical Tailor in 2022 and decreases as lease payments are made. The current interfund loan balance is \$221,201.

Fund 196 American Rescue Plan Act (ARPA)

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

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

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

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

Eligible uses include:

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

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

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

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

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

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

American Rescue Plan Act (ARPA)							
Program	Recipient/Subaward	Date Council Authorized	Total Obligated	Actual			
				2021	2022	2023	Life to Date
Total - Category 1 Public Health			\$ 32,162	\$ 1,098	\$ 2,035	\$ -	3,133
HR Temporary Staffing for COVID Tracing 12/1/2021-06/30/2022	City of Lakewood	12/1/2021	32,162	1,098	2,035	-	3,133
Total - Category 2 Negative Economic			3,109,462	1,133,420	(181,125)	490,900	1,443,195
Pierce County BIPOC Business Accelerator Contribution	Pierce County Economic Dev	11/1/2021	525,000	99,250	400,750	-	500,000
Aspen Court	Low Income Housing Institute (LIHI)	9/20/2021	350,000	1,000,000	(700,000)	-	300,000
Lakewood Community Services Advisory Board (CSAB) 1% Funds Career Team Workforce Training (2 years)	Workforce	9/20/2021	73,146	-	36,313	35,830	72,143
Warriors of Change	CPSD Communities in Schools	11/1/2021	71,873	34,170	-	-	34,170
Habitat for Humanity Boat Street Project	Habitat for Humanity	11/1/2021	254,100	-	-	229,451	229,451
Rebuilding Together South Sound	Rebuilding Together South Sound	9/20/2021	341,250	-	65,000	46,537	111,537
YMCA Child & Teen Services Programs (2022-2026) Summer Learning Academies	YMCA	12/20/2021	202,372	-	2,450	75,041	77,491
YMCA Child & Teen Services Programs (2022-2026) Child Care, Summer Day Camp, Afterschool Club	YMCA	12/20/2021	409,500	-	14,362	-	14,362
YMCA Child and Teen Services Programs (2002-2026) Water Safety/Swimming Lessons, Youth Sports, Art Classes, Gymnastics	YMCA	12/20/2021	157,500	-	-	-	-
Edgewater & Downtown Parks plus other residual projects funding	City of Lakewood	5/31/2023	724,721	-	-	104,041	104,041
Total - Category 6 Revenue Replacement			9,936,967	115,970	1,304,913	3,054,957	4,475,840
Lakewood Community Services Advisory Board (CSAB) 1% Funds Youth Mental Health	Clover Park School District	9/20/2021	71,400	-	34,000	34,000	68,000
LPD Body Cameras Purchase of Cameras & Video Storage	City of Lakewood	9/20/2021	102,904	98,044	4,900	-	102,944
LPD Body Cameras Operations	City of Lakewood	9/20/2021 & 11/21/2022 & 5/31/2023	768,490	15,815	190,430	274,811	481,056
Emergency Services Alert & Warning System	Emergency Management	9/20/2021	13,998	1,065	-	-	1,065
West Pierce Fire & Rescue	West Pierce Fire & Rescue	11/1/2021	241,500	-	158,090	71,900	229,990
City Website and Multilingual Services	City of Lakewood	9/20/2021	35,000	1,046	14,005	-	15,051
Youth Employment Program	Northwest Youth Corp	9/20/2021	84,000	-	26,352	30,364	56,717
City Reader Boards	City of Lakewood	9/20/2021	320,000	-	-	8,560	8,560
Tacomaprobono Housing Justice (2022-2023)	Tacomaprobono	12/20/2021	472,500	-	102,023	159,599	261,622
Boys & Girls Club (2022-2026)	Boys & Girls Club	12/20/2021	237,374	-	46,738	41,394	88,132
Municipal Court Technology Improvements	City of Lakewood	12/20/2021	141,750	-	54,976	86,774	141,750
City Hall HVAC Air Handlers & Bipolar Ionization	City of Lakewood	12/20/2021	525,000	-	5,146	169,872	175,017
American Lake Park Improvement Plan reallocated from Handwashing Stations	City of Lakewood	12/20/2021	78,750	-	-	78,500	78,500
City Hall Space Evaluation	City of Lakewood	12/20/2021 & 4/18/2022	105,000	-	60,755	40,658	101,412
LPD Retention Bonus	City of Lakewood	12/20/2021	669,375	-	607,500	-	607,500
Monte Vista Warehouse	Emergency Food Network	12/5/2022	1,000,000	-	-	750,000	750,000
Nourish Pierce County Food Bank	Pierce Co Economic Dev	12/5/2023	2,000,000	-	-	1,250,000	1,250,000
Pierce County Village	Tacoma Rescue Mission	12/2/2022	1,000,000	-	-	-	-
LASA Gravelly Lake Phase 3	LASA	2/6/2023	1,000,000	-	-	-	-
Springbrook Connections	City of Lakewood	3/20/2023	50,000	-	-	49,950	49,950
Energy Audit Improvements	City of Lakewood	5/1/2023	500,000	-	-	-	-
Dolly Parton Imagination Library	Dolly Parton Imagination Library	5/1/2023	77,426	-	-	6,075	6,075
Buffalo Museum	9th & 10th Calvary Buffalo Museum	5/31/2023	2,500	-	-	2,500	2,500
Camp Murray Boat Launch Master Plan	City of Lakewood	5/31/2023	100,000	-	-	-	-
Urban Forestry Program - Establishment & Admin	City of Lakewood	5/31/2023	340,000	-	-	-	-
Total - Category 7 Administrative Cost			688,312	48,786	77,230	63,496	189,513
Indirect Administrative Cost (Including ARPA Coordinator & Finance)	City of Lakewood	9/20/2021	688,312	48,786	77,230	63,496	189,513
Grand Total			\$ 13,766,903	\$ 1,299,275	\$ 1,203,054	\$ 3,609,353	6,111,681

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

Life-to-Date Interest Earnings \$ 601,077
Program Income from Aspen Court \$ 700,000

Program Details:

Category 1 – Public Health

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

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

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

Expenditure Status – Total LTD \$3,133:

For City of Lakewood personnel performing COVID tracing.

Category 2 – Negative Economic Impact

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

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

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

Expenditure Status – Total LTD \$500,000

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

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

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

\$35,000 Commercial Lease Reimbursements

\$70,970 Professional Service Grants

Aspen Court – Total Budget \$350,000

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

This provides for the City's conditional funding of \$1 million in capital needs to be used in combination with funds from the City of Tacoma and Pierce County, by Low Income housing Institute (LIHI) to purchase the building and pay associated costs of closing. \$700,000 will be conditionally committed

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

Expenditure Status – Total LTD

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

Program Income - \$700,000 Loan Repayment

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

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

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

Expenditure Status – Total LTD \$72,143

- o Professional Services to Workforce

Warriors of Change – Total Budget \$71,873

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

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

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

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

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

Expenditure Status – Total LTD \$34,170

\$34,170 to Communities in Schools of Lakewood

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

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

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

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

Expenditure Status – Total LTD \$229,451

- o Professional Services to Tacoma Pierce County Habitat

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

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

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

Expenditure Status – Total LTD \$111,537

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

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

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

Funds to provide Child and Teen Service Programs as follows:

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

Expenditure Status – Total LTD \$91,853

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

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

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

Expenditure Status – Total LTD \$104,041

\$104,041 Consulting and legal expenses

Category 6 – Revenue Replacement

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

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

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

Expenditure Status – Total LTD \$68,000

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

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

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

Expenditure Status – Total LTD \$102,944

Total cost is \$354,805 funded by:

\$98,044 ARPA

\$238,260 State Legislative Funding for Police Reform

\$18,501 Federal Seizure

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

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

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

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

Expenditure Status – Total LTD \$481,056

For City of Lakewood personnel costs.

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

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

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

Expenditure Status – Total LTD \$1,065

- o \$1,065 for Program personnel costs

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

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

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

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

Expenditure Status – Total LTD \$229,990

- o Professional Services to West Pierce Fire & Rescue

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

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

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

Expenditure Status – Total LTD \$15,051

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

Youth Employment Program – Total Budget \$84,000

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

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

Expenditure Status – Total LTD \$56,717

- o Professional Services to Northwest Youth Corps

City Reader Boards – Total Budget \$320,000

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

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

Expenditure Status – Total LTD \$8,560

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

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

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

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

Expenditure Status – Total LTD \$261,622

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

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

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

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

Expenditure Status – Total LTD \$88,132

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

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

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

Expenditure Status – Total LTD \$141,750

- \$141,750 Computer hardware and equipment

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

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

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

Expenditure Status – Total LTD \$175,017

- City of Lakewood personnel costs and equipment.

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

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

Reallocated from Handwashing Stations at City Parks without Restrooms

Expenditure Status – Total LTD \$78,500

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

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

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

Expenditure Status – Total LTD \$101,412

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

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

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

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

Expenditure Status – Total LTD \$607,500

- o For 81 police officers retention bonuses.

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

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

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

Expenditure Status – Total LTD \$750,000

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

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

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

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

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

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

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

Expenditure Status – Total LTD \$0

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

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

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

Expenditure Status – Total LTD \$0

- o Professional Services to Springbrook Connections

Springbrook Connections - Total Budget \$50,000

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

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

Expenditure Status – Total LTD \$49,950

- o Professional Services to Springbrook Connections

Energy Audit Improvements - Total Budget \$500,000

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

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

Expenditure Status – Total LTD \$0

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

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

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

Expenditure Status – Total LTD \$6,075

- o Professional Services to Rotary Club of Lakewood

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

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

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

Expenditure Status – Total LTD \$2,500

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

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

To create an American Lake Boat Launch Master Plan.

Expenditure Status – Total LTD \$0

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

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

Establish and administrate an Urban Forestry Program through 2023.

Expenditure Status – Total LTD \$0

Category 7 – Administrative Costs

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

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

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

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

Expenditure Status – Total LTD \$189,513

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

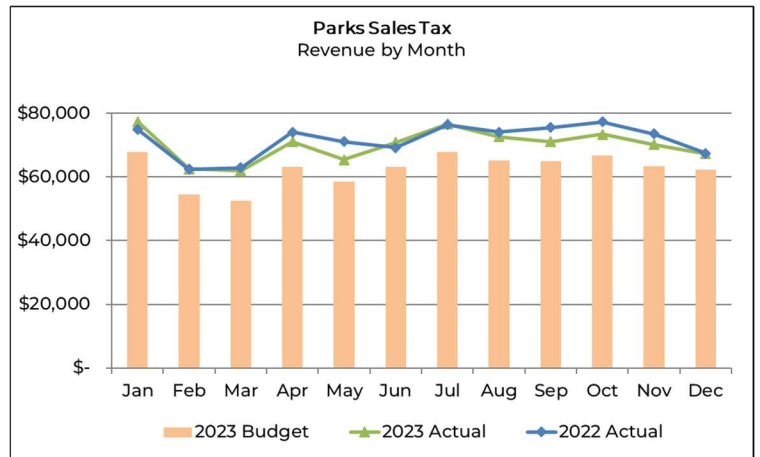
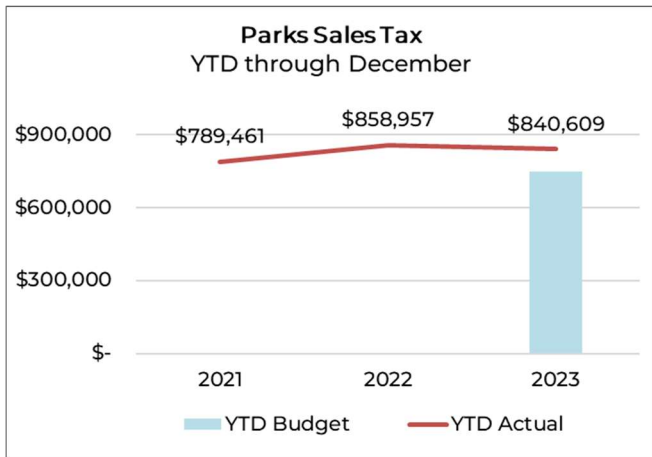
PARKS, RECREATION & COMMUNITY SERVICES

Parks Sales Tax

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

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

Parks Sales Tax Annual Totals								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 69,579	\$ 74,948	\$ 67,845	\$ 77,404	\$ 2,456	3.3%	\$ 9,559	14.1%
Feb	56,065	62,429	54,591	62,552	123	0.2%	7,961	14.6%
Mar	55,579	62,902	52,473	61,977	(925)	-1.5%	9,504	18.1%
Apr	71,262	74,138	63,071	71,078	(3,060)	-4.1%	8,007	12.7%
May	61,925	71,104	58,586	65,427	(5,677)	-8.0%	6,841	11.7%
Jun	68,116	69,193	63,191	70,851	1,658	2.4%	7,660	12.1%
Jul	71,499	76,412	67,802	76,662	250	0.3%	8,860	13.1%
Aug	68,146	74,057	65,227	72,700	(1,357)	-1.8%	7,473	11.5%
Sep	65,867	75,540	64,900	71,083	(4,457)	-5.9%	6,183	9.5%
Oct	68,303	77,265	66,706	73,412	(3,853)	-5.0%	6,706	10.1%
Nov	65,083	73,550	63,382	70,178	(3,372)	-4.6%	6,796	10.7%
Dec	68,037	67,419	62,225	67,285	(134)	-0.2%	5,060	8.1%
Total Annual	\$ 789,461	\$ 858,957	\$ 750,000	\$ 840,609	\$ (18,348)	-2.1%	\$ 90,609	12.1%
5-Year Ave Change (2019 - 2023):		5.3%						



Cost Recovery – Parks, Recreation & Community Services

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

Target Cost Recovery Level for Parks Programs/Services. The cost recovery policy applies to the following parks and recreation programs/services: recreation services; special events and community gathering; senior services; and all parks. The following should be considered

when determining pricing levels: The higher the community benefit, the higher the General Fund subsidy level and the higher the individual benefit, the lower the General Fund subsidy level. The overall cost recovery goal for all parks programs and services should be 45%.

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

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

Parks, Recreation & Community Services						
Year-to-Date through December						
Program	2019	2020	2021	2022	2023	
	Annual Actual	Annual Actual	Annual Actual	Annual Actual	Annual Budget	YTD Actual
Recreation:						
Revenues	\$ 273,458	\$ 152,314	\$ 221,709	\$ 317,354	\$ 412,233	\$ 345,516
Expenditures	\$ 467,173	\$ 297,314	\$ 359,860	\$ 506,322	\$ 540,102	\$ 619,482
General Fund Subsidy	\$ 193,715	\$ 145,000	\$ 138,151	\$ 188,968	\$ 127,869	\$ 273,966
Recovery Ratio	59%	51%	62%	63%	76%	56%
Senior Services:						
Revenues	\$ 164,863	\$ 120,842	\$ 80,541	\$ 95,369	\$ 152,258	\$ 93,178
Expenditures	\$ 246,535	\$ 180,325	\$ 153,114	\$ 173,804	\$ 267,464	\$ 206,487
General Fund Subsidy	\$ 81,672	\$ 59,483	\$ 72,573	\$ 78,435	\$ 115,206	\$ 113,309
Recovery Ratio	67%	67%	53%	55%	57%	45%
Parks Facilities:						
Revenues	\$ 216,183	\$ 211,344	\$ 249,287	\$ 279,965	\$ 247,007	\$ 297,550
Expenditures	\$ 544,466	\$ 424,886	\$ 499,351	\$ 599,361	\$ 597,629	\$ 739,043
General Fund Subsidy	\$ 328,283	\$ 213,542	\$ 250,064	\$ 319,396	\$ 350,622	\$ 441,493
Recovery Ratio	40%	50%	50%	47%	41%	40%
Fort Steilacoom Park:						
Revenues	\$ 298,997	\$ 245,841	\$ 329,182	\$ 303,514	\$ 291,183	\$ 287,426
Expenditures	\$ 733,560	\$ 619,238	\$ 715,634	\$ 621,533	\$ 680,754	\$ 710,977
General Fund Subsidy	\$ 434,563	\$ 373,397	\$ 386,452	\$ 318,019	\$ 389,571	\$ 423,551
Recovery Ratio	41%	40%	46%	49%	43%	40%
Subtotal Direct Cost:						
Revenues	\$ 953,501	\$ 730,341	\$ 880,719	\$ 996,202	\$ 1,102,681	\$ 1,023,671
Expenditures	\$ 1,991,734	\$ 1,521,763	\$ 1,727,959	\$ 1,901,020	\$ 2,085,949	\$ 2,275,989
General Fund Subsidy	\$ 1,038,233	\$ 791,422	\$ 847,240	\$ 904,818	\$ 983,268	\$ 1,252,318
Recovery Ratio	48%	48%	51%	52%	53%	45%
Administration (Indirect Cost):						
Revenues	\$ 94,133	\$ 122,958	\$ 154,319	\$ 170,708	\$ 118,219	\$ 131,449
Expenditures	\$ 329,201	\$ 341,371	\$ 419,838	\$ 471,515	\$ 390,322	\$ 421,875
General Fund Subsidy	\$ 235,068	\$ 218,413	\$ 265,519	\$ 300,807	\$ 272,103	\$ 290,426
Recovery Ratio	29%	36%	37%	36%	30%	31%
Total Direct & Indirect Cost:						
Revenues	\$ 1,047,634	\$ 853,299	\$ 1,035,038	\$ 1,166,910	\$ 1,220,900	\$ 1,155,120
Expenditures	\$ 2,320,935	\$ 1,863,134	\$ 2,147,797	\$ 2,372,535	\$ 2,476,271	\$ 2,697,864
General Fund Subsidy	\$ 1,273,301	\$ 1,009,835	\$ 1,112,759	\$ 1,205,625	\$ 1,255,371	\$ 1,542,744
Recovery Ratio	45%	46%	48%	49%	49%	43%
5-Year Average General Fund Subsidy (2019 - 2023)					\$ 1,228,853	
5-Year Average Recovery Ratio (2019 - 2023)						46%

Note:

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

Farmers Market

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

Farmers Market Activity Year-to-date through December				
Financial Information	2021	2022	2023	
	Annual Actual	Annual Actual	Budget	YTD Actual
Sources:				
Vendor Fees	\$ 23,176	\$ 24,717	\$ 22,000	\$ 30,776
Grants	20,000	-	-	7,964
Sponsorships & Donations	11,000	10,502	46,500	10,500
Lodging Tax	5,974	35,000	57,000	57,000
Total Sources	60,150	70,219	125,500	106,240
Uses:				
Temporary Personnel	-	-	19,580	10,095
Office & Operating Supplies	7,814	26,393	4,100	1,701
Professional Services	12,047	42,486	33,500	34,873
Advertising	8,117	495	15,400	4,022
Printing & Binding	118	421	-	209
Travel & Training	-	-	570	686
Memberships & Dues	-	300	350	214
Tourism & Promotion	3,477	-	57,000	57,000
Total Uses *	31,573	70,095	130,500	108,800
Sources Over/(Under) Uses **	\$ 28,577	\$ 124	\$ (5,000)	\$ (2,560)

* Uses does not include regular employees personnel costs.

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

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

Human Services Program

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

Agency	Program	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
	Total	\$ 353,356	\$ 329,605	\$ 354,224	\$ 369,337	\$ 427,829
	Access to Health & Behavior Health	\$ 59,000	\$ 54,005	\$ 39,054	\$ 43,946	\$ 74,745
Community Healthcare	Primary Medical Care	20,000	15,000	14,000	14,000	15,000
Lindquist Dental Clinic for Children	Dental Care for Children	14,000	14,005	15,000	15,000	25,000
Pierce County Aids Foundation	Case Management	12,500	12,500	-	-	4,745
Pierce County Project Access	Donated Care Program	12,500	12,500	10,054	14,946	15,000
Your Money Matters	Youth Financial Literacy	-	-	-	-	15,000
	Emotional Supports and Youth Programming	\$ 86,903	\$ 85,973	\$ 101,670	\$ 115,177	\$ 110,442
Asian Pacific Cultural Center	Promised Leaders of Tomorrow	-	-	20,000	20,000	22,500
Centerforce	Inclusion for Adult with Disabilities	10,000	10,000	-	-	-
Children's Therapy Center	Children with Special Needs	-	-	-	-	22,500
Communities In Schools	After School Program/Support	17,500	17,500	25,000	27,500	25,000
Lakewood Boys & Girls Club	After School Program	20,000	20,000	20,000	22,500	-
Pierce College / City of Lakewood (*)	Lakewood's Promise	21,403	25,664	17,964	19,089	20,442
Pierce County Aids Foundation	Oasis Youth Center	10,000	10,000	10,588	17,500	20,000
YMCA of Pierce & Kitsap Counties	Late Night Youth Programs	8,000	2,809	8,117	8,588	-
	Housing Assistance and Homelessness Prevention	\$ 25,953	\$ 29,000	\$ 40,000	\$ 40,000	\$ 67,980
Catholic Community Services	Family Housing Network	11,953	15,000	14,000	14,000	-
Lakewood Area Shelter Association	Emergency Shelter	-	-	-	-	15,000
Lakewood Area Shelter Association	Client Services & Hygiene Center	-	-	-	-	15,480
Rebuilding Together South Sound	Community Revitalization	14,000	14,000	14,000	14,000	22,500
Tacoma Rescue Mission	Family Shelter & Emergency Svc	-	-	12,000	12,000	15,000
	Crisis Stabilization and Advocacy	\$ 106,500	\$ 85,627	\$ 68,000	\$ 68,000	\$ 47,500
Greater Lakes Mental Health	Emergency Assistance	25,000	25,000	25,000	25,000	-
Lakewood Area Shelter Association (LASA)	Client Services Center	18,750	3,555	-	-	-
Rebuilding Hope Sexual Assault Center	Therapy & Advocacy Programs	14,000	14,000	12,500	12,500	25,000
Springbrook Connections	Direct Services & Resouce	-	-	12,500	12,500	-
Tacoma Community House	Victims of Crime Advocacy Program	18,750	13,072	-	-	-
YWCA Pierce County	Domestic Violence Services	30,000	30,000	18,000	18,000	22,500
	Access to Food	\$ 75,000	\$ 75,000	\$ 105,500	\$ 102,214	\$ 127,161
Emergency Food Network	Food Distribution	25,000	25,000	25,000	25,000	22,500
Emergency Food Network (Co-op)	Food Purchasing Program	-	-	-	-	22,500
Making a Difference Foundation	Food Delivery	-	-	15,500	15,500	22,500
Multicultural Child and Family Hope	Food Distribution	-	-	-	-	22,161
Nourish Pierce Co (Fish Food Banks)	Nutritious Food for Families	20,000	20,000	25,000	25,000	22,500
St. Leo Food Connection	Feeding the Hungry/Mobile	30,000	30,000	25,000	25,000	15,000
Tillicum Community Center	Emergency Services - Food	-	-	15,000	11,714	-

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

Fund 502 Property Management

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

Property Management Operating Expenditures				
Year-to-date through December				
	2021	2022	2023	
	Annual Actual	Annual Actual	Annual Budget	YTD Actual
Sources:				
M&O Revenue	\$ 769,605	\$ 760,062	\$ 812,134	\$ 746,249
Interest Earnings/Misc	549	9,253	-	29,700
Replacement Reserves Collections	-	100,000	100,000	100,000
1-Time M&O/Capital Contributions/Transfer	26,782	26,930	673,739	190,193
Total Sources	\$ 796,936	\$ 896,245	\$ 1,585,873	\$ 1,066,143
Operating Exp:				
City Hall Facility	\$ 415,462	\$ 399,345	\$ 419,436	\$ 431,731
Personnel	118,484	141,653	163,936	117,994
Supplies	27,064	23,691	35,810	33,245
Services	159,622	116,955	80,400	149,996
Utilities	110,292	117,046	139,290	130,496
Police Station	\$ 294,847	\$ 318,335	\$ 321,799	\$ 305,305
Personnel	56,654	73,680	90,729	44,071
Supplies	24,205	26,865	25,700	18,066
Services	97,543	102,037	84,390	124,672
Utilities	116,446	115,753	120,980	118,496
Sounder Station *	\$ 59,844	\$ 51,635	\$ 70,899	\$ 40,233
Personnel	11,769	12,293	13,749	6,154
Supplies	2,263	3,712	5,000	4,463
Services	42,276	32,132	46,150	25,306
Utilities	3,536	3,498	6,000	4,311
Subtotal - Operating Exp	\$ 770,154	\$ 769,314	\$ 812,134	\$ 777,270
Capital & Other 1-Time:				
City Hall 3rd Floor ADA Improvements	-	-	16,000	16,775
City Hall Beam Maintenance	-	-	75,000	15,181
City Hall HVAC Upgrade	-	-	651,566	-
City Hall Hands Free Upgrade	-	15,010	-	-
City Hall Parking Lot Improvements	-	145	14,855	773
City Hall Plaza Improvements	-	-	50,000	-
City Hall Space Evaluation	-	-	30,000	-
City Hall Stairwell Card Reader	-	-	14,000	-
Police Firearms Range Equipment	9,822	-	35,178	-
Police Fuel System Modernization	-	-	30,000	30,934
Police Generator Controls	-	-	75,000	-
Police HVAC Controller Upgrade	-	2,750	15,000	10,844
Police Parking Lot Gate Repair & Replace	-	-	40,000	31,226
Police Station Impound Yard Security Fence	-	-	50,000	49,545
Police Station Parking Lot Improvements	-	18,707	1,293	-
PRCS Caretaker House Repairs	11,858	5,243	32,899	24,874
PRCS Front Street O&M Shop Security System Repairs	-	3,927	26,073	25,994
PRCS Front Street O&M New Fuel Tank, Paving of Washdown Station and Salt Cover	-	-	170,000	-
Sound Transit Elevator Repair	14,924	-	17,500	-
Subtotal 1-Time/Capital	\$ 36,604	\$ 45,783	\$ 1,344,364	\$ 206,147
Total Uses	\$ 806,758	\$ 815,097	\$ 2,156,498	\$ 983,416
Sources Over/(Under) Uses	\$ (9,822)	\$ 81,148	\$ (570,625)	\$ 82,726
Beginning Balance	\$ 584,300	\$ 574,478	\$ 655,625	\$ 655,625
Ending Balance	\$ 574,478	\$ 655,625	\$ 85,000	\$ 738,351

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

Fund 301 – Parks CIP

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

Fund 301 Parks CIP - As of Dec 31, 2023		2023 Budget	2023 Actual
Revenues:			
Grants		\$ 9,546,580	6,775,931
Motor Vehicle Excise Tax		-	4,656
Interest/Other		175,000	185,592
Transfer In - Fund 001 General		2,620,877	2,620,877
Transfer In - Fund 303 REET		614,124	614,124
Transfer In - Fund 401 SWM		206,277	-
Total Revenues		\$ 13,162,858	\$ 10,201,180
Expenditures:			
301.0000	Unallocated	-	1
301.0003	Harry Todd Playground Replacement	197,801	-
301.0005	Chambers Creek Trail Planning	660,860	-
301.0006	Gateways	81,170	-
301.0014	Ft Steilacoom Park/South Angle Lane Parking & Elwood Fencing	46,657	-
301.0016	Park Equipment Replacement	62,863	4,518
301.0017	Park Playground Resurfacing	25,294	8,838
301.0018	Project Support	175,000	172,595
301.0019	Edgewater Dock	279,068	77,574
301.0020	Wards Lake Improvements	3,095,860	341,732
301.0022	Street Banners & Brackets Phase II	7,858	-
301.0027	American Lake Improvement (ADA, Playground)	3,924,852	744,827
301.0028	Oakbrook Park Improvements	150,000	-
301.0031	Fort Steilacoom Park Turf Infields	5,883,203	5,467,663
301.0032	Springbrook Park Expansion V	1,409,945	1,659,645
301.0034	Park Sign Replacement	329,104	-
301.0037	Seeley Lake Improvement Project	81,399	-
301.0038	Property Acquisition & Demolition (Near Washington Park)	165,000	-
301.0041	Parks Sign Design	59,346	7,440
301.0042	Downtown Park	100,000	-
301.0045	Colonial Plaza Up Lighting & Garry Oaks	27,458	-
301.0048	Nisqually Partnership Project	100,000	-
301.0049	Harry Todd Pickleball Courts	150,000	-
301.0050	Ft Steilacoom Park Pavilion Acoustics	50,000	-
301.0055	Tenzler Log Relocation	-	2,790
301.0053	Ft Steilacoom Park ADA Overflow Parking	25,000	-
Total Expenditures		\$ 17,087,738	\$ 8,487,624
Beginning Fund Balance		\$ 3,947,368	\$ 3,947,368
Ending Fund Balance		\$ 22,488	\$ 5,660,924

Fund 303 Real Estate Excise Tax

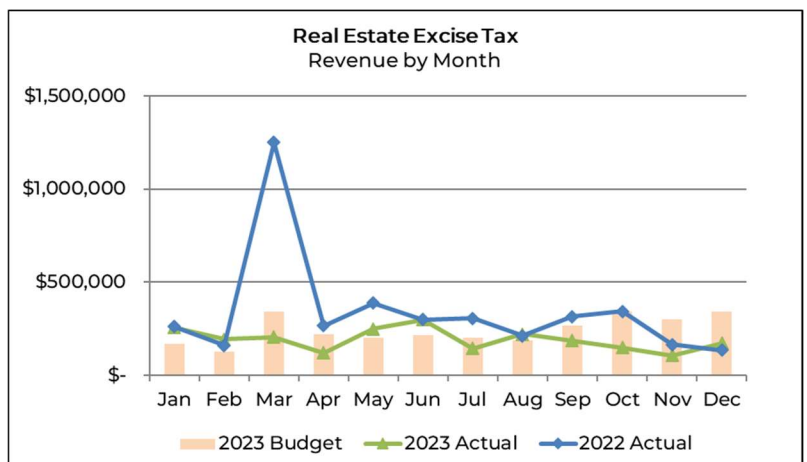
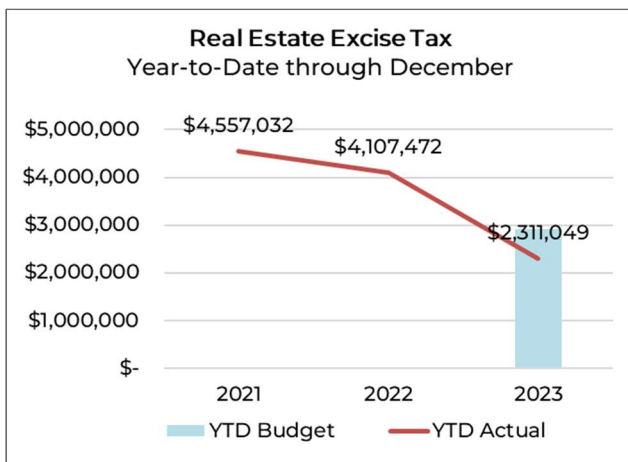
Prior to January 1, 2020, the State of Washington levied a flat 1.28% real estate excise tax (REET) upon all sales of real estate under chapter 82.45 RCW. Beginning January 1, 2020, the state implemented a graduated tax scale based on the selling price ranging from 1.1% for the portion of sale that is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

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

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

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

Real Estate Excise Tax Annual Totals								
Month	2021	2022	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 219,089	\$ 262,570	168,358	\$ 258,227	\$ (4,343)	-1.7%	\$ 89,869	53.4%
Feb	176,802	162,001	128,240	194,297	32,296	19.9%	66,057	51.5%
Mar	231,280	1,250,177	340,488	205,420	(1,044,757)	-83.6%	(135,068)	-39.7%
Apr	314,889	266,777	219,850	120,296	(146,481)	-54.9%	(99,554)	-45.3%
May	286,068	387,669	199,984	251,166	(136,503)	-35.2%	51,182	25.6%
Jun	364,377	298,316	213,868	299,478	1,162	0.4%	85,609	40.0%
Jul	265,602	305,538	203,257	144,668	(160,870)	-52.7%	(58,589)	-28.8%
Aug	315,485	213,248	187,875	222,602	9,354	4.4%	34,727	18.5%
Sep	698,559	316,744	268,588	186,928	(129,816)	-41.0%	(81,660)	-30.4%
Oct	828,032	343,304	343,830	149,211	(194,093)	-56.5%	(194,619)	-56.6%
Nov	524,688	165,231	299,034	106,979	(58,252)	-35.3%	(192,055)	-64.2%
Dec	332,161	135,897	344,128	171,778	35,881	26.4%	(172,350)	-50.1%
Total Annual	\$ 4,557,032	\$ 4,107,472	\$ 2,917,500	\$ 2,311,049	\$ (1,796,423)	-43.7%	\$ (606,451)	-20.8%
5-Year Ave Change (2019 - 2023):		-4.6%						



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

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

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

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

Month	Transaction Type			# of Parcels	Major Transactions - 2023		
	Exempt	Taxable	Total		Description	Sales Price	Net Tax
Jan	27	49	76	85	Single Family Residence 7123 Interlaaken Drive SW Lost Lake Forest Apts 7907 Washington Blvd SW Single Family Residence 11419 Gravelly Lake Dr SW Single Family Residence 7119 Interlaaken Dr SW Noursish Land & Improvements 8916 Lakewood Dr SW Pineridge Apts 5612 Boston Ave SW Evergreen Court Apts 12805 47th Ave SW Garden Park 12850 Lincoln Ave SW Colonial Court 9120 Lawndale Ave SW	\$1,216,500 \$1,536,000 \$1,740,750 \$2,700,000 \$3,700,000 \$4,200,000 \$6,210,000 \$7,000,000 \$7,160,000	\$6,022 \$7,603 \$8,617 \$13,365 \$18,315 \$20,790 \$30,740 \$34,650 \$35,442
Feb	29	54	83	89	Village Studio Apts 4402 110th St SW Synergy Petroleum Enterprises 8533 S Tacoma Way Duplex 37 Country Club Dr SW Unit B BCI IV Lakewood Logistics Center I LLC BCI Lakewood Logistics Center V LLC BCI Lakewood Logistics Center IV LLC IPT Lakewood Logistics Center II LLC	\$1,000,000 \$1,100,000 \$1,295,000 \$2,858,879 \$1,781,543 \$509,764 \$6,022,566	\$4,950 \$5,445 \$6,410 \$14,151 \$8,819 \$2,523 \$29,812
Mar	52	88	140	146	Single Family Residence 7602 Langlow St SW Single Family Residence 12108 Gravelly Lake Drive SW	\$1,100,000 \$1,535,000	\$5,445 \$7,598
Apr	35	51	86	90	Single Family Residence 9123 80th St SW Pennymanor Apts 4001 112th St SW	\$1,000,000 \$1,824,000	\$4,950 \$9,029
May	42	92	134	137	Single Family Residence 11450 Gravelly Lake Drive SW Single Family Residence 9118 Eagle Point Loop Rd SW Single Family Residence 16 Forest Glen Lane SW General Retail 11111 Bridgeport Way SW Single Family Residence 7914 Nixon Ave SW Single Family Residence 9924 Clara Blvd SW Single Family Residence 109 Country Club Circle SW	\$1,012,500 \$1,075,000 \$1,125,000 \$1,220,000 \$1,275,000 \$1,760,000 \$2,000,000	\$5,012 \$5,321 \$5,569 \$6,039 \$6,311 \$8,712 \$9,900
Jun	56	80	136	139	Single Family Residence 12711 Gravelly Lake Drive SW Palace Casino 8108 to 8200 Tacoma Mall Blvd S	\$1,400,000 \$27,046,714	\$6,930 \$133,881
Jul	24	58	82	82	Single Family Residence 12519 Ave Dubois SW Single Family Residence 11420 Gravelly Lake Drive SW	\$1,100,000 \$1,650,000	\$5,445 \$8,168
Aug	43	79	122	126	Single Family Residence 11515 Gravelly Lake Drive SW Single Family Residence 10807 Evergreen Terrace SW Single Family Residence 12785 Gravelly Lake Drive SW Commercial Vacant Land 4805 123rd St SW	\$1,300,000 \$1,430,000 \$2,165,000 \$5,736,925	\$6,435 \$7,079 \$10,717 \$28,398
Sep	41	81	122	137	Used Car Lot 11205 Pacific Hwy SW Sherwin Williams 5211 100th St SW Sherwin Williams 5211 100th St SW Sizzler Restaurant 10204 South Tacoma Way ARCO 10006 South Tacoma Way	\$1,100,000 \$1,525,000 \$1,525,000 \$2,225,000 \$3,400,000	\$5,445 \$7,549 \$7,549 \$11,014 \$16,830
Oct	51	60	111	124	Single Family Residence 10036 Dekoven Dr SW Single Family Residence 9012 Edgewater Dr SW Corral Apts 3265 96th St So	\$1,049,950 \$1,150,000 \$1,880,000	\$5,197 \$5,693 \$9,306
Nov	34	46	80	87	Trudeau Automotive 9220 So Tacoma Way Single Family Residence 11014 Kendrick Dr SW	\$1,050,000 \$1,200,000	\$5,198 \$5,940
Dec	53	50	103	116	Single Family Residence 8142 Veterans Dr SW Single Family Residence 8158 Veterans Dr SW Single Family Residence 11605 Gravelly Lake Dr SW Single Family Condo 7201 Holly Hedge Ln SW Unit 9 Single Family Residence 8 Country Club Dr SW Office Space 3615 Steilacoom Blvd SW Stone/Clay/Glass Manufacturing 4610 114th St SW	\$1,009,999 \$1,095,000 \$1,100,000 \$1,595,000 \$1,795,000 \$4,000,000 \$5,000,000	\$5,000 \$5,420 \$5,445 \$7,895 \$8,885 \$19,800 \$24,750
Total Annual	487	788	1,275	1,358		\$138,486,090	\$685,506

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

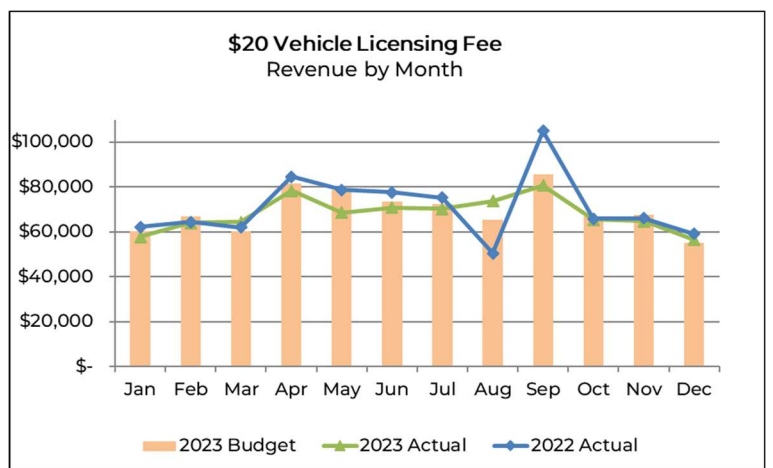
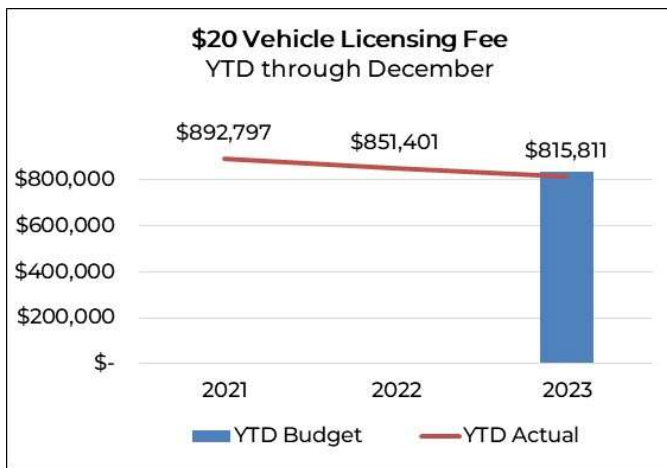
Month	Transaction Type			# of Parcels	Major Transactions - 2021		
	Exempt	Taxable	Total		Description	Sales Price	Net Tax
Jan	54	81	135	143	Single Family Residence 128 Country Club Circle SW Condo 13140 Country Club Drive SW Unit 403 Vacant Commercial Land & Improvements 7907 WA Blvd SW Bridgeport Plaza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

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

Fund 103 Transportation Benefit District

\$20 Vehicle Licensing Fee Annual Totals								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 70,902	\$ 62,251	\$ 60,452	57,880	\$ (4,371)	-7.0%	\$ (2,572)	-4.3%
Feb	70,983	64,449	67,073	64,093	(356)	-0.6%	(2,980)	-4.4%
Mar	64,192	62,073	60,388	64,370	2,297	3.7%	3,982	6.6%
Apr	88,760	84,665	81,627	78,369	(6,296)	-7.4%	(3,258)	-4.0%
May	86,863	78,675	78,622	68,587	(10,088)	-12.8%	(10,035)	-12.8%
Jun	73,042	77,557	73,649	70,839	(6,718)	-8.7%	(2,810)	-3.8%
Jul	78,742	75,285	72,399	70,270	(5,015)	-6.7%	(2,129)	-2.9%
Aug	79,022	50,406	65,557	73,686	23,280	46.2%	8,129	12.4%
Sep	82,114	104,944	85,637	80,825	(24,119)	-23.0%	(4,812)	-5.6%
Oct	68,261	65,962	67,049	65,573	(389)	-0.6%	(1,476)	-2.2%
Nov	68,100	66,112	67,564	64,777	(1,335)	-2.0%	(2,787)	-4.1%
Dec	61,816	59,022	54,983	56,542	(2,480)	-4.2%	1,559	2.8%
Annual Total	\$ 892,797	\$ 851,401	\$ 835,000	\$ 815,811	\$ (35,590)	-4.2%	\$ (19,189)	-2.3%

5-Year Ave Change (2019 - 2023): -0.4%



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

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

The fees are effective for tabs due beginning April 1, 2015. The Washington State Department of Licensing (DOL) collects the fees and distributes the net proceeds to the City on a monthly basis. DOL automatically

deducts one percent (1%) of the \$20 fee at the time of collection for administration and collections expenses incurred. The 1% administration fee is the maximum amount permitted by RCW 82.80.140.

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

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

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

Completed Projects

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

Current Eligible Projects

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

Vehicles Subject to the Vehicle Licensing Fee

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

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

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

Vehicles Exempt from the Vehicle Licensing Fee

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

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

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

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

Fund 302 – Transportation CIP

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

Fund 302 Transportation CIP - As of Dec 31, 2023		2023 Budget	2023 Actual
Revenues:			
Motor Vehicle Excise Tax		\$ 331,860	\$ 316,797
Increased Motor Vehicle Excise Tax		72,732	72,487
Multi-Modal Distribution		82,940	82,842
Grants		11,215,140	2,895,084
Contributions From Utilities/Developers/Partners		1,126,257	1,283,480
Proceeds from Sale of Asset/Street Vacation		-	340,000
Pavement Degradation		-	50,554
Traffic Mitigation		-	10,807
Interest/Other		329,500	574,576
GO Bond Proceeds		1,513,000	-
Transfer In - Fund 001 General		515,171	515,171
Transfer In - Fund 103 TBD		699,532	699,532
Transfer In - Fund 303 REET		3,509,007	2,746,007
Transfer In - Fund 401 SWM		1,910,955	836,832
Total Revenues		\$ 21,306,094	\$ 10,424,169
Expenditures:			
302.0000	Unallocated	103,505	6,680
302.0001	Personnel, Engineering & Professional Svcs	761,824	607,399
302.0002	New LED Streetlights	465,529	89,167
302.0003	Neighborhood Traffic Safety	59,990	6,606
302.0004	Minor Capital	372,849	364,737
302.0005	Chip Seal Program	558,764	478,267
302.0024	Steilacoom Blvd - Farwest to Phillips	718,037	422,048
302.0074	Streets: S Tacoma Way - 88th to 80th St	4,496,506	11,267
302.0083	Streets: Oakbrook: Onyx Dr SW – Garnet to Phillips Rd	3,742,550	887,782
302.0096	Streets: Union Avenue – West Thorne Lane to Spruce Street	1,065,000	893,760
302.0098	Pedestrian Crossing Signal: 84th St at Pine St S Intersection	1,050,716	49,878
302.0113	Military Road SW - Edgewood to 112th	48,600	1,194
302.0114	112th Sidewalks: Gravelly Lk Dr SW to Bridgeport Way SW	778,447	744,977
302.0116	Street & Sidewalks: Custer Rd. SW: BPW - Lakewood Dr. SW (East City Limits/74th St.)	65,000	-
302.0131	Overlay & Sidewalk Fill-In: Custer Rd - John Dower to 500' West of BW	1,573,303	596
302.0133	Street & Sidewalks: Steilacoom Blvd (Farwest to Weller) ROW Acquisition	1,100,000	-
302.0135	Building, Street & Park Improvements	6,249,607	5,895,508
302.0136	Street & Sidewalks: 100th St.: 59th Ave. to S. Tacoma Way	583,381	1,908
302.0137	Streets: Steilacoom Blvd/88th (Weller to Custer Rd.)	2,131,875	1,107,715
302.0142	Streets: Ardmore Dr SW - Custer Rd SW to Whitman Ave SW	3,240,881	680,853
302.0144	146th St - Woodbrook to Murray	118,620	77,584
302.0151	S Tacoma Way between 96th St S & Steilacoom Blvd	868,000	24,367
302.0156	Elwood Dr. SW and Angle Lane SW Pedestrian Improvements	2,364,739	2,250,133
302.0159	Idlewild Rd SW: Idlewild School to 112th SW	52,000	-
302.0160.	112th St SW; Idlewild Rd SW to Interlaaken Dr SW	49,000	-
302.0164	Sidewalks: Farwest Dr, 112th to Lakes HS, 100th St Ct SW to STL Blvd	1,628,412	88,777
302.0177	Western State Hospital Traffic Lights	-	146,550
Total Expenditures		\$ 34,247,135	\$ 14,837,751
Beginning Fund Balance		\$ 13,107,494	\$ 13,107,494
Ending Fund Balance		\$ 166,453	\$ 8,693,912

Sewer CIP Funds

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

Fund 311 Sewer Capital Project - As of Dec 31, 2023		2023 Budget	2023 Actual
Revenues:			
Interest/Other		\$ -	\$ 88,358
Grant		2,675,417	369,878
Sewer Availability charges		195,870	287,788
Sewer Collection charges		-	1,455
Transfer In - Fund 204 Sewer Project Debt (4.75% Surcharge)		50,000	50,000
Total Revenues		\$ 2,921,287	\$ 797,478
Expenditures:			
311.0000	Unallocated	35,000	16,102
311.0002	Side Sewer CIPS	350,419	-
311.0004	North Thorne Lane Sewer Extension	7,615	-
311.0005	Maple St Sewer Extension	327,905	-
311.0006	Rose Rd. & Forest Rd. Sewer Extension	1,067,931	139,828
311.0007	Wadsworth, Silcox & Boat St. Sewer Extension	1,469,822	91,279
311.0008	Grant Ave & Orchard Sewer Extension	735,600	-
311.0014	American Lake Townhomes Sewer Extension	159,000	159,000
Total Expenditures		\$ 4,153,292	\$ 406,209
Beginning Fund Balance		\$ 1,785,029	\$ 1,785,029
Ending Fund Balance		\$ 553,024	\$ 2,176,298

Fund 401 – Surface Water Management Operations & CIP

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

Fund 401 Surface Water Management - As of Dec 31, 2023		2023 Budget	2023 Actual
Revenues:			
Storm Drainage Fees & Charges		\$ 4,629,310	\$ 5,235,163
Site Development Permits		50,000	164,935
Special Assessment		33,640	24,406
Interest Earnings / Other		18,500	438,758
Grants/Contributions		420,545	135,201
Other Judgements and Settlements		-	17,414
Total Revenues		\$ 5,151,995	\$ 6,015,877
Expenditures:			
401.0000	Operations & Maintenance	3,815,524	2,133,735
401.0000	Transfers to General Fund	284,700	284,700
401.0000	Transfers to Parks CIP	206,277	-
401.0000	Transfers to Transportation CIP	1,910,955	836,832
401.0000	Debt Service Payment	451,085	451,085
401.0000	Debt Service Interest	49,910	49,910
401.0012	Outfall Retrofit Feasibility Project	60,000	-
401.0014	Water Quality Improvements - Stormwater Vault	228,531	-
401.0018	Waughop Lake Treatment	266,364	184,565
401.0021	American Lake Treatment Project	65,549	25,280
401.0022	Drainage Pipe Repair 2022	85,729	
401.0023	Clover Creek Flood Risk Reduction Study	188,987	29,509
401.0024	Clover Creek Streambank Restoration Study	135,000	720
401.0025	2023 Drainage Pipe Repair Project	370,719	-
401.0026	2024 Drainage Pipe Repari Project	38,000	-
401.9999	Other 1-Time Programs	39,472	28,671
Total Expenditures		\$ 8,196,802	\$ 4,025,006
Beginning Fund Balance		\$ 9,228,747	\$ 9,228,747
Ending Fund Balance		\$ 6,183,940	\$ 11,219,617

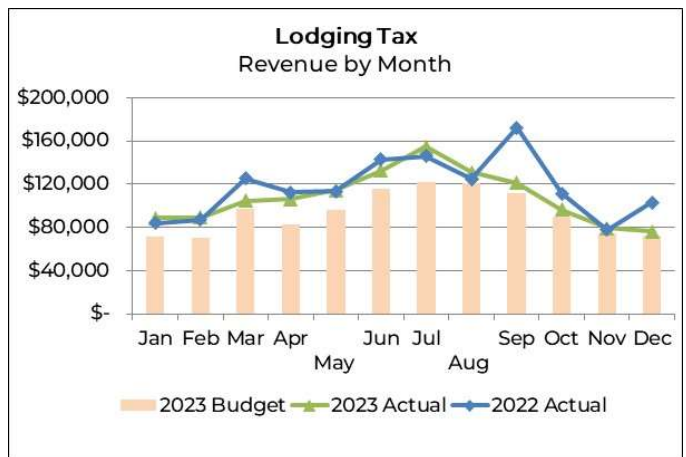
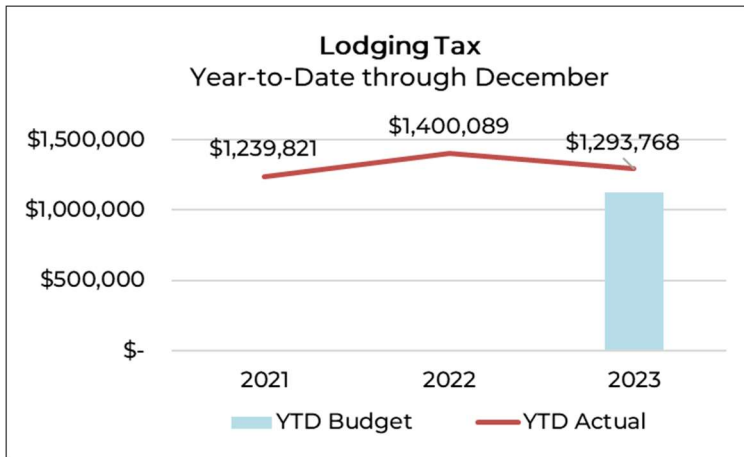
ADMINISTRATIVE SERVICES

Fund 104 Lodging Tax

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

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

Lodging Tax Annual Totals								
Month	2021 Actual	2022 Actual	2023		Over / (Under)			
			Budget	Actual	2023 Actual vs 2022 Actual		2023 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 78,567	\$ 84,139	\$ 71,489	\$ 88,499	\$ 4,360	5.2%	\$ 17,010	23.8%
Feb	61,859	86,982	69,820	89,116	2,134	2.5%	19,296	27.6%
Mar	99,524	125,151	97,230	104,450	(20,701)	-16.5%	7,220	7.4%
Apr	88,869	112,337	82,917	106,117	(6,220)	-5.5%	23,200	28.0%
May	111,327	113,323	96,518	114,605	1,282	1.1%	18,087	18.7%
Jun	140,640	143,017	116,112	132,250	(10,767)	-7.5%	16,138	13.9%
Jul	144,932	145,951	121,837	154,831	8,880	6.1%	32,994	27.1%
Aug	155,248	124,544	121,054	131,112	6,568	5.3%	10,058	8.3%
Sep	108,717	172,299	111,941	121,103	(51,196)	-29.7%	9,162	8.2%
Oct	90,941	111,419	90,004	96,359	(15,060)	-13.5%	6,355	7.1%
Nov	81,749	77,909	74,056	79,325	1,416	1.8%	5,269	7.1%
Dec	77,448	103,018	72,020	76,001	(27,017)	-26.2%	3,981	5.5%
Annual Total	\$ 1,239,821	\$ 1,400,089	\$ 1,125,000	\$ 1,293,768	\$ (106,321)	-7.6%	\$ 168,768	15.0%
5-Year Ave Change (2019 - 2023):		3.7%						



The following table provides details of lodging tax revenues and grant allocations for year-to-date December 31, 2023.

Lodging Tax Summary	2023	
	Annual Budget	Actual YTD Dec
4% Revenue:		
Special Hotel/Motel Tax (2%)	\$ 285,714	\$ 368,797
Transient Rental Income (2%)	285,714	371,775
Subtotal	571,428	740,572
3% Revenue:		
Special Hotel/Motel Tax (3%)	428,572	553,196
Subtotal	428,572	553,196
Interest	-	138,869
McGavick Lease	281,245	-
Total Revenue	1,281,245	1,432,637
4% Expenditure:		
Asia Pacific Cultural Center	15,000	15,000
City of Lakewood - Communications - Imaging Promotion	60,000	57,591
City of Lakewood - Concert Series	30,000	30,000
City of Lakewood - Saturday Street Festivals on Motor Ave.	37,500	37,500
City of Lakewood - PRCS - Farmers Market	57,000	57,000
City of Lakewood - PRCS - SummerFEST	135,000	135,000
Grave Concerns	5,000	4,972
Historic Fort Steilacoom Association	12,000	12,000
Lakewold Gardens	100,000	100,000
Lakewood Arts Festival Association	23,000	-
Lakewood Chamber of Commerce	100,000	99,921
Lakewood Chamber of Commerce - Nights of Lights	25,000	17,467
Lakewood Historical Society & Museum	32,500	32,500
Lakewood Playhouse	25,000	25,000
Lakewood Sister Cities Association - Friendship Delegation	21,500	-
Lakewood Sister Cities Association - Int'l Festival	9,000	9,000
Tacoma Regional Convention + Visitor Bureau & Tacoma Sound Sports Commission	115,000	115,000
Subtotal	802,500	747,951
3% Expenditure:		
CPTC McGavick Center Payment	101,850	101,850
McGavick Lease	281,245	-
Subtotal	383,095	101,850
Total Expenditures	\$ 1,185,595	\$ 849,801
Beginning Balance	\$ 3,010,175	\$ 3,010,175
Ending Balance	\$ 3,105,825	\$ 3,593,011

Fund 501 Fleet & Equipment

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

Fund 501 - Fleet & Equipment Fund				
As of December 31, 2023				
	2021 Annual Actual	2022 Annual Actual	2023	
			Annual Budget	YTD Actual
Sources:				
M&O Revenue	\$ 609,767	\$ 715,706	\$ 800,720	\$ 537,957
Interest Earnings/Misc	3,932	73,798	-	232,573
Lease Revenue	-	-	-	12,917
Replacement Reserves Collections	835,636	843,892	852,806	852,807
Capital Contributions	99,695	-	1,245,420	982,221
Proceeds from Sale of Assets	30,580	80,293	-	86,490
Transfer In from Insurance Recovery	-	52,170	227,531	227,531
Total Sources	\$ 1,579,610	\$ 1,765,858	\$ 3,126,477	\$ 2,932,496
Operating Exp:				
Fuel/Gasoline	323,367	431,757	459,150	464,344
Other Supplies	12,089	15,199	3,990	9,647
Repairs & Maintenance	308,472	422,251	337,580	395,447
Other Services & Charges	352	590	-	499
Subtotal - Operating Exp	\$ 644,280	\$ 869,796	\$ 800,720	\$ 869,937
Capital & Other 1-Time:				
Fleet & Equipment Replacement	585,059	312,269	2,291,331	1,822,710
Transfer to Fund 180 Narcotics Seizure	14,500	-	-	-
Subtotal - Capital & Other 1-Time Exp	\$ 599,559	\$ 312,269	\$ 2,291,331	\$ 1,822,710
Total Uses	\$ 1,243,839	\$ 1,182,065	\$ 3,092,051	\$ 2,692,647
Sources Over/(Under) Uses	\$ 335,771	\$ 583,792	\$ 34,426	\$ 239,849
Beginning Balance	\$ 4,261,308	\$ 4,597,079	\$ 5,180,871	\$ 5,180,871
Ending Balance	\$ 4,597,079	\$ 5,180,871	\$ 5,215,297	\$ 5,420,720

Fund 503 Information Technology

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

Fund 503 - Information Technology				
As of December 31, 2023				
	2021 Annual Actual	2022 Annual Actual	2023	
			Annual Budget	YTD Actual
Sources:				
M&O Revenue	\$ 1,381,651	\$ 1,874,210	\$ 2,428,574	\$ 1,927,692
Interest Earnings/Misc	215	4,453	-	16,573
Replacement Reserves Collections	-	66,576	66,844	66,844
Capital Contributions/Grants	344,580	404,150	1,422,375	1,299,004
Total Sources	\$ 1,726,446	\$ 2,349,389	\$ 3,917,793	3,310,112
Operating Exp:				
Personnel	583,361	640,728	770,961	751,000
Supplies	49,704	94,684	179,520	86,339
Other Services & Charges	748,801	1,143,251	1,478,093	1,106,926
Subtotal - Operating Exp	\$ 1,381,866	\$ 1,878,663	\$ 2,428,574	\$ 1,944,264
Capital & Other 1-Time:				
CD Rental Housing Project	17,836	26,754	30,000	-
CW Co-Network/Cybersecurity	-	136,639	-	-
CW Co-Location Disaster Recovery Servers	-	-	109,850	109,851
CW Computer Replacement	68,808	160,853	170,000	188,685
CW Computer Software/Hardware	-	-	14,390	16,440
CW Crowdstrike	-	-	38,000	73,205
CW Document Management System	194,613	6,616	95,000	6,206
CW Enterprise Vault	10,463	-	-	-
CW Managed Services Provider	-	-	123,250	127,687
CW Microsoft Office 365	-	-	20,000	-
CW Phone System Upgrade	-	-	20,000	-
CW Replace Firewall	-	-	60,000	46,944
CW Replacement Copiers	-	-	45,000	52,251
CW Security Enhancements	-	-	13,600	-
CW Server/Hardware Upgrades	-	22,055	50,000	64,256
CW Website Update/Redesign	2,421	293	4,785	-
CW Wireless Access Point (WI-FI)	-	-	20,000	-
PD 1-Time Projects (Body Cameras)	-	50,941	-	-
PD AXON Body Cameras	-	-	461,000	469,598
PD Criminal Investigations Celebrite System	-	-	12,000	18,477
PD Disaster Recover/Co-Location	19,957	-	-	-
PD Redundant Voice/Data	5,596	-	-	-
PD Flock Safety	-	-	125,500	125,404
Replace Radio Antenna	24,886	-	-	-
AD GASB Accounting Software	-	-	7,500	-
CD Short-Term Rental Software	-	-	6,000	-
Subtotal - Capital & Other 1-Time Exp	\$ 344,580	\$ 404,150	\$ 1,425,875	\$ 1,299,004
Total Uses	\$ 1,726,446	\$ 2,282,813	\$ 3,854,449	\$ 3,243,268
Sources Over/(Under) Uses	\$ -	\$ 66,576	\$ 63,344	\$ 66,844
Beginning Balance	\$ 205,524	\$ 205,522	\$ 272,099	\$ 272,099
Ending Balance	\$ 205,522	\$ 272,099	\$ 335,441	\$ 338,943

Fund 504 Risk Management

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

Fund 504 - Risk Management				
As of December 31, 2023				
	2021 Annual Actual	2022 Annual Actual	2023	
			Annual Budget	YTD Actual
Sources:				
M&O Revenue	\$ 1,273,297	\$ 1,652,141	\$ 2,102,830	\$ 2,155,675
AWC Retro Refund	117,286	-	-	-
Insurance Proceeds/3rd Party Recoveries	215,508	217,548	697,531	541,540
Total Sources	\$ 1,606,091	\$ 1,869,688	\$ 2,800,361	\$ 2,697,215
Uses:				
Safety Program	2,754	1,748	3,980	4,587
AWC Retro Program	33,944	66,497	77,450	8,514
WCIA Assessment	1,364,838	1,477,145	2,021,400	2,020,676
Claims/Judgments & Settlements	204,553	324,297	470,000	435,906
Transfer Insurance Proceeds to Fleet & Equipment	-	-	227,531	227,531
Total Uses	\$ 1,606,090	\$ 1,869,688	\$ 2,800,361	\$ 2,697,215
Sources Over/(Under) Uses	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ -	\$ -	\$ -	\$ -

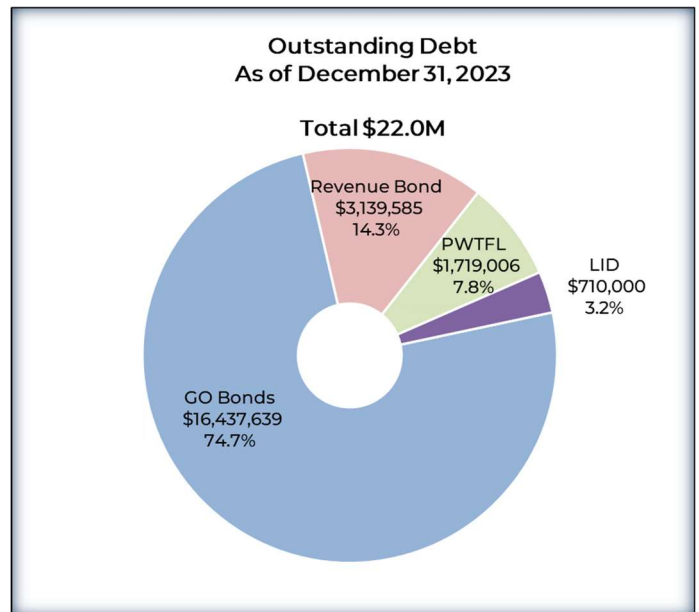
Debt Service

Under RCW 39.36.020(2), the public may vote to approve bond issues for general government in an amount not to exceed 2.5% of the value of all taxable property within the City. Within the 2.5% limit, the City Council may approve bond issues not to exceed 1.5% of the City's assessed valuation. Prior to the passage of new legislation in 1994, the statutory limit on councilmanic (non-voted) debt for general government purposes was 0.75% of assessed valuation. Another 0.75% of councilmanic debt was available only for lease-purchase contracts (RCW 35.43.200). These two components are combined and can be used for any municipal purpose, including using the entire 1.5% for bonds. Therefore, the City's remaining debt capacity without voter approval is \$147.9M and an additional \$109.5M may be accessed with voter approval. The voter-approved capacity is generally referred to as unlimited tax general obligation debt, which requires 60% voter approval and the election must have a voter turnout of at least 40% of those who voted in the last State general election. With this vote, the voter approves additional property tax be levied above and beyond the constitutional and statutory caps on property tax. In addition to this general-purpose debt capacity, RCW 39.36.030(4) also allows voter approval of park facilities and utility bond issues, each limited to 2.5% of the City's assessed valuation. Therefore, legally the City can issue up to a total of 7.5% of the City's assessed valuation in bonds for \$805.0M. The tables below show the City's available debt capacity and outstanding debt as of December 31, 2023.

Computation of Limitation of Indebtedness As of December 31, 2023					
Description	General Purpose		Excess Levy Open Space & (voted)	Excess Levy Utility Purposes (voted)	Total Debt Capacity
	Councilmanic (Limited GO)	Excess Levy (with a vote)			
AV = \$10,952,642,723 (A) 1.50% 2.50%	\$ 164,289,641	\$ (164,289,641) \$ 273,816,068	\$ 273,816,068	\$ 273,816,068	\$ - \$ 821,448,204
Add: Cash on Hand for Redemption (B)	\$ -				\$ -
Less: Bonds Outstanding	\$ (16,437,639)	\$ -	\$ -	\$ -	\$ (16,437,639)
Remaining Debt Capacity	\$147,852,002	\$109,526,427	\$273,816,068	\$273,816,068	\$805,010,566
General Capacity (C)	\$257,378,430				

(A) Certified Values for Tax Year 2023
 (B) Debt Service Prefunding (the City currently does not prefund debt service)
 (C) Combined Total for Councilmanic and Excess Levy Capacities

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



Summary of Outstanding Debt As of December 31, 2023								
Description	Purpose	Issue Date	Final Maturity	Interest Rate %	Amount Issued	Outstanding Debt	Average Annual Payment	Funding Source
2021A LTGO	Transportation Projects	10/16/2021	12/01/2023	1.00%	\$ 667,375	\$ -	\$ -	REET
2021B LTGO	Transportation Projects	10/16/2021	12/01/2037	2.00%	\$ 5,971,635	\$ 5,954,955	\$ 489,000	REET
2020 LTGO	Transportation Projects	12/9/2020	12/1/2035	2.00%	\$ 3,029,885	\$ 2,492,600	\$ 236,000	REET
2019 LTGO	Transportation Projects	5/8/2019	12/1/2038	3.0 - 5%	\$ 7,460,000	\$ 6,345,000	\$ 540,000	REET
2016 LTGO	Refunding 2009 LTGO	4/19/2016	12/1/2028	1.40 - 2.41%	\$ 1,884,032	\$ 985,859	\$ 211,000	General Fund
LOCAL Financing	LED Streetlight Retrofit	3/24/2015	6/1/2027	2.33%	\$ 1,460,000	\$ 585,000	\$ 157,000	General Fund
59th Avenue Promissory Note	Right-of-Way / Roadway in Lakewood Towne Center	4/30/2005	4/30/2024	3.74%	\$ 1,071,000	\$ 74,224	\$ 77,000	General Fund
Subtotal					\$ 21,543,927	\$ 16,437,639	\$ 1,710,000	
2021 SWM Revenue Bond	Surface Water Management Projects	10/16/2021	12/01/2030	1.50%	\$ 4,028,365	\$ 3,139,585	\$ 473,000	SWM
Subtotal					\$ 4,028,365	\$ 3,139,585	\$ 473,000	
PWTFL 04-691-PRE-132	American Lake Gardens/ Tillicum Sewer	7/7/2005	7/7/2024	1.00%	\$ 593,864	\$ 29,715	\$ 30,000	Assessments on all Lakewood
PWTFL 06-962-022	American Lake Gardens/ Tillicum Sewer	9/18/2006	9/18/2026	0.50%	\$ 5,000,000	\$ 883,446	\$ 297,000	Assessments on all Lakewood
PWTFL 08-951-025	American Lake Gardens/ Tillicum Sewer	3/1/2008	7/1/2028	0.50%	\$ 1,840,000	\$ 520,131	\$ 106,000	Assessments on all Lakewood
PWTFL 12-951-025	American Lake Gardens/ Tillicum Sewer	6/1/2012	6/1/2031	0.50%	\$ 500,000	\$ 285,714	\$ 37,000	Assessments on all Lakewood
Subtotal					\$ 7,933,864	\$ 1,719,006	\$ 470,000	
Local Improvement District (LID) 1108	Street Improvements	1/1/2008	12/1/2023	4.22 - 5.3%	\$ 880,000	\$ -	\$ -	Assessment on Single Business
Local Improvement District (LID) 1109	Street Improvements	3/2/2020	3/1/2033	2.76 - 3.47%	\$ 922,757	\$ 710,000	\$ 82,000	Assessment on Single Business
Subtotal					\$ 1,802,757	\$ 710,000	\$ 82,000	
Total					\$ 35,308,913	\$ 22,006,230	\$ 2,735,000	

Compensated absences are an unfunded liability comprised of all outstanding vacation pay and accrued compensatory time that is recorded as an expenditure when paid. This occurs when an employee is paid out for unused vacation or compensatory time when an employee leaves the City. The calculation is made on an annual basis. As of December 31, 2023 this unfunded liability totals \$3.96M.

Legacy Cost as of December 31						
Group	2021		2022		2023	
	FTE	Total Liability	FTE	Total Liability	FTE	Total Liability
Non-Rep	35.00	\$ 600,304	36.00	\$ 669,160	36.00	\$ 1,049,600
AFSCME	90.50	\$ 711,374	94.75	\$ 740,049	101.00	\$ 725,308
LPMG	4.00	\$ 215,585	5.00	\$ 275,003	5.00	\$ 295,898
LPIG	95.00	\$ 1,443,539	96.00	\$ 1,691,570	99.00	\$ 1,875,883
Teamsters	2.00	\$ 18,163	2.00	\$ 17,299	2.00	\$ 15,820
Total	226.50	\$ 2,988,965	233.75	\$ 3,393,081	243.00	\$ 3,962,509

Note: 2023 Total Liability for non-represented employees includes sick leave reported as compensated absences in accordance with with GASB (Governmental Accounting Standards Board) Statement 101.

Cash & Investments

The City currently maintains cash in its bank account to earn earnings credit, which offsets banking service fees. The remainder is invested with the Local Government Investment Pool (LGIP). As of December 31, 2023, the total invested with the LGIP is \$49.25M with net earnings of 5.43% compared to the average quarterly yield on the 6-month Treasury Bill of 5.45%.

By Fund Summary

The following table provides a summary of each fund's activity as of December 31, 2023.

Fund	Beginning Fund Balance 1/1/2023	YTD Activity		Revenue Over/(Under)	Ending Fund Balance 12/31/2023	Cash Balance ⁽³⁾ 12/31/2023
		Revenues ⁽¹⁾	Expenditures ⁽²⁾	Expenditures		
Total All Funds	\$ 63,169,505	\$ 106,701,814	\$ 112,676,644	\$ (5,974,830)	\$ 57,194,682	\$ 59,464,802
001 General Fund	\$ 19,472,051	\$ 47,388,850	\$ 53,363,036	\$ (5,974,186)	\$ 13,497,866	\$ 11,355,920
1XX Special Revenue Funds	\$ 5,859,031	\$ 12,520,240	\$ 11,287,348	\$ 1,232,891	\$ 7,091,926	\$ 13,716,238
101 Street Operations & Maintenance	-	2,950,786	2,950,786	-	-	93,382
103 Transportation Benefit District	91,140	820,680	699,532	121,148	212,288	212,288
104 Hotel/Motel Lodging Tax	3,010,175	1,646,204	1,063,368	582,836	3,593,014	3,547,960
105 Property Abatement/RHSP/1406 Funds	278,099	451,270	626,476	(175,207)	102,892	81,030
106 Public Art	50,588	45,209	68,894	(23,685)	26,902	26,902
180 Narcotics Seizure	55,667	166,780	146,218	20,563	76,232	98,826
181 Felony Seizure	23,305	3,523	4,457	(934)	22,371	22,808
182 Federal Seizure	703	29,291	25,323	3,968	4,671	4,671
190 CDBG	1,863,733	761,166	772,859	(11,693)	1,852,039	-
191 Neighborhood Stabilization Program	14,148	-	-	-	14,149	14,148
192 South Sound Military Partnership	(354,814)	1,000,556	\$759,450	241,106	(113,708)	97,519
195 Public Safety Grants	-	560,631	560,631	0	0	-
196 ARPA (American Rescue Plan Act)	826,287	4,084,143	3,609,353	474,790	1,301,077	9,516,704
2XX Debt Service Fund	\$ 1,365,100	\$ 2,988,992	\$ 2,316,764	\$ 672,228	\$ 2,037,328	\$ 2,037,413
201 General Obligation Bond Debt Service	-	1,686,978	1,686,978	-	-	-
202 Local Improvement District Debt Service	109,585	339,340	104,636	234,704	344,289	344,289
204 Sewer Project Debt Service	1,120,328	956,520	525,150	431,371	1,551,699	1,551,784
251 Local Improvement District Guaranty	135,188	6,153	-	6,153	141,341	141,341
3XX Capital Project Funds	\$ 21,098,667	\$ 24,043,607	\$ 28,331,711	\$ (4,288,105)	\$ 16,810,562	\$ 14,120,257
301 Parks CIP	3,947,369	10,201,180	8,487,624	1,713,556	5,660,926	2,231,380
302 Transportation CIP	13,107,494	10,424,169	14,837,751	(4,413,582)	8,693,912	9,763,192
303 Real Estate Excise Tax	2,258,775	2,620,780	4,600,128	(1,979,348)	279,426	671
311 Sewer Project CIP	1,785,029	797,478	406,209	391,269	2,176,298	2,125,014
4XX Enterprise Funds	\$ 9,228,747	\$ 6,015,877	\$ 4,025,006	\$ 1,990,871	\$ 11,219,619	\$ 11,288,737
401 Surface Water Management	9,228,747	6,015,877	4,025,006	1,990,871	11,219,618	11,288,737
5XX Internal Service Funds	\$ 6,108,592	\$ 12,062,370	\$ 11,671,631	\$ 390,739	\$ 6,499,333	\$ 6,907,507
501 Fleet & Equipment	5,180,871	2,932,496	2,692,647	239,849	5,420,721	5,471,404
502 Property Management	655,625	1,067,463	983,416	84,046	739,672	807,654
503 Information Technology	272,098	5,365,197	5,298,353	66,844	338,942	626,876
504 Risk Management	-	2,697,215	2,697,215	-	-	1,574
6XX Fiduciary Funds	\$ 37,316	\$ 1,681,878	\$ 1,681,147	\$ 731	\$ 38,047	\$ 38,728
631 Custodial Funds	37,316	1,681,878	1,681,147	731	38,047	38,728

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

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

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

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
(001) GENERAL FUND					
<i>REVENUES:</i>					
Taxes	\$33,579,772	\$34,476,953	\$31,601,400	\$32,969,400	\$33,680,724
Property Tax	7,431,434	7,636,449	7,703,900	7,703,900	7,762,883
Local Sales & Use Tax	14,413,902	14,471,103	12,000,000	13,518,000	14,221,039
Sales/Parks	789,461	858,957	750,000	750,000	840,609
Brokered Natural Gas Use Tax	54,213	76,041	45,000	45,000	74,873
Criminal Justice Sales Tax	1,434,092	1,530,752	1,410,000	1,410,000	1,495,607
Admissions Tax	226,165	337,384	334,800	334,800	484,965
Utility Tax	5,436,800	5,628,300	5,442,300	5,442,300	5,732,027
Leasehold Tax	6,936	6,569	5,200	5,200	20,084
Gambling Tax	3,786,769	3,931,398	3,910,200	3,760,200	3,048,637
Franchise Fees	4,364,450	4,494,718	4,630,200	4,630,200	4,606,254
Cable, Water, Sewer, Solid Waste	3,191,516	3,278,231	3,385,900	3,385,900	3,362,288
Tacoma Power	1,172,934	1,216,487	1,244,300	1,244,300	1,243,966
Development Service Fees	2,066,139	1,816,106	1,952,000	2,202,000	2,348,200
Building Permits	963,054	768,106	900,000	900,000	945,734
Other Building Permit Fees	175,675	255,493	300,600	300,600	331,334
Plan Review/Plan Check Fees	747,948	637,074	609,600	859,600	958,219
Other Zoning/Development Fees	179,462	155,433	141,800	141,800	112,913
Licenses & Permits	409,993	413,472	388,000	388,000	410,011
Business License	282,550	285,000	282,000	282,000	288,640
Alarm Permits & Fees	92,496	96,803	70,000	70,000	89,556
Animal Licenses	34,947	31,669	36,000	36,000	31,815
State Shared Revenues	1,373,339	1,568,519	1,359,270	1,359,270	1,436,289
Criminal Justice	187,341	191,367	184,030	184,030	216,693
Criminal Justice High Crime	275,031	435,580	249,500	249,500	282,159
Liquor Excise Tax	436,678	448,309	437,670	437,670	449,632
Liquor Board Profits	474,288	493,262	488,070	488,070	487,806
Intergovernmental	224,685	321,805	287,590	476,363	491,598
Police FBI & Other Misc	12,960	15,000	12,000	12,000	11,790
Police-Animal Svcs-Steilacoom	17,543	21,303	16,800	16,800	21,710
Police-Animal Svcs-Dupont	34,595	37,288	37,990	37,990	37,992
Police-South Sound 911 Background Investigations	21,590	22,653	15,500	26,182	36,716
Muni Court-University Place Contract	6,000	(13,520)	-	-	-
Muni Court-Town of Steilacoom Contract	63,917	110,167	112,400	213,840	213,840
Muni Court-City of Dupont	68,080	128,914	92,900	169,551	169,551

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
(001) GENERAL FUND-continued					
Charges for Services & Fees	1,243,338	1,032,647	1,426,300	1,426,300	1,341,673
Parks & Recreation Fees	153,762	207,524	294,000	294,000	224,581
Police - Various Contracts	9,855	122,947	-	-	5,776
Police - Extra Duty	719,810	-	775,000	775,000	913,138
Police - Western State Hospital Community Policing	355,750	698,446	355,500	355,500	197,145
Other	4,162	3,729	1,800	1,800	1,033
Fines & Forfeitures	1,629,997	1,422,479	1,196,500	1,296,500	1,212,917
Municipal Court	546,047	288,151	346,500	346,500	239,325
Photo Infraction	1,083,951	1,134,328	850,000	950,000	973,592
Miscellaneous/Interest/Other	169,515	370,482	127,400	956,813	775,267
Interest Earnings	19,124	251,912	62,400	577,400	686,146
Penalties & Interest - Taxes	19,004	2,023	3,500	3,500	2,619
Miscellaneous/Other	131,388	116,546	61,500	375,913	86,502
Interfund Transfers	284,700	284,700	284,700	284,700	284,700
Transfers In - Fund 401 SWM	284,700	284,700	284,700	284,700	284,700
Subtotal Operating Revenues	\$45,345,928	\$46,201,880	\$43,253,360	\$45,989,546	\$46,587,634
% Revenue Change over Prior Year	12.1%	1.9%			0.8%
<i>EXPENDITURES:</i>					
City Council	132,143	148,500	159,609	171,214	169,119
Legislative	132,128	148,017	156,159	167,764	167,931
Sister City	15	483	3,450	3,450	1,188
City Manager	618,248	809,073	943,314	944,813	1,017,897
Executive	519,561	613,149	594,434	595,933	667,671
Communications	98,687	195,924	348,880	348,880	350,227
Municipal Court	1,745,159	1,834,684	1,493,471	1,495,219	1,473,378
Judicial Services	1,007,638	1,011,751	1,089,961	1,091,709	1,158,311
Professional Services	573,451	582,340	55,000	55,000	85,356
Probation & Detention	164,071	240,593	348,510	348,510	229,711
Administrative Services	1,398,748	1,500,410	2,286,890	2,290,221	2,225,614
Finance	1,279,028	1,377,366	1,554,825	1,556,156	1,539,453
Non-Departmental (City-Wide & Public Defender)	119,720	123,043	732,065	734,065	686,161
Legal	2,161,184	2,410,990	2,554,837	2,557,084	2,578,738
Civil Legal Services	977,929	1,145,619	1,016,935	1,018,350	1,080,778
Criminal Prosecution Services	214,387	244,960	262,412	262,412	243,426
City Clerk	195,951	203,213	385,295	385,461	239,289
Election	171,865	125,155	180,000	180,000	208,956
Human Resources	601,053	692,043	710,195	710,861	806,289

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
(001) GENERAL FUND-continued					
Community & Economic Development	2,439,060	3,089,038	3,186,228	3,233,773	3,342,796
Current Planning	849,705	1,054,208	1,116,207	1,130,433	1,140,589
Long Range Planning	203,805	303,817	285,498	289,829	302,435
Building	1,186,925	1,431,140	1,547,288	1,569,745	1,583,794
Economic Development	198,627	299,873	237,235	243,766	315,978
Parks, Recreation & Community Services	2,788,467	3,067,319	3,417,376	3,422,832	3,455,544
Human Services	419,355	430,860	517,738	520,738	495,033
Administration	419,773	471,306	389,323	390,322	421,875
Recreation	359,924	506,531	540,102	540,102	619,482
Senior Services	153,114	173,804	267,464	267,464	206,487
Parks Facilities	499,351	599,361	597,171	597,629	739,043
Fort Steilacoom Park	715,634	621,533	574,232	680,754	710,977
Street Landscape Maintenance	221,316	263,925	531,346	425,823	262,646
Police	24,337,584	26,557,987	26,850,296	28,058,728	28,949,671
Command	4,009,900	4,895,906	5,139,338	5,237,505	5,804,904
Jail Service	286,225	380,230	600,000	600,000	799,450
Dispatch Services/SS911	2,024,211	2,016,847	2,064,390	2,069,390	2,070,342
Investigations	4,133,204	3,725,373	4,100,049	4,100,049	4,329,076
Patrol	8,247,439	10,166,298	8,547,101	8,547,101	9,721,009
Special Units	150,489	61,403	115,340	115,340	89,797
Special Response Team (SRT)	95,717	131,728	91,300	91,300	104,332
Neighborhood Policing Unit	1,278,287	912,746	602,356	1,707,621	1,453,132
Contracted Services (Extra Duty, offset by Revenue)	804,173	782,869	775,000	775,000	1,057,846
Community Safety Resource Team (CSRT)	429,601	528,654	1,026,158	1,026,158	569,321
Training	853,910	875,519	1,206,895	1,206,895	640,090
Traffic Policing	762,349	820,678	1,109,612	1,109,612	950,848
Property Room	263,380	306,184	323,152	323,152	348,982
Reimbursements	207,665	128,083	64,650	64,650	155,586
Support Services/Emergency Management	44,785	49,129	283,702	283,702	53,479
Animal Control	369,110	389,460	411,253	411,253	414,596
Road & Street/Camera Enforcement	377,140	386,880	390,000	390,000	386,880
Interfund Transfers	1,764,403	1,874,874	2,353,639	2,356,518	1,920,222
Transfer to Fund 101 Street O&M	1,280,910	1,394,393	1,871,658	1,874,537	1,438,241
Transfer to Fund 105/190 Abatement Program	35,000	35,000	35,000	35,000	35,000
Transfer to Fund 201 GO Bond Debt Service	448,494	445,481	446,981	446,981	446,981
Subtotal Operating Expenditures	\$37,384,996	\$41,292,873	\$43,245,660	\$44,530,402	\$45,132,979
% Expenditure Change over Prior Year	6.9%	10.5%			9.3%
OPERATING INCOME (LOSS)	7,960,932	4,909,007	7,700	1,459,144	1,454,655
As a % of Operating Expenditures	21.29%	11.9%			3.2%

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
(001) GENERAL FUND-continued					
<i>OTHER FINANCING SOURCES:</i>					
Grants, Donations/Contrib, 1-Time	712,586	529,239	282,550	1,749,836	801,216
Contributions/Donations/Other	78,706	227,714	252,250	788,996	83,456
Grants	633,879	301,525	30,300	960,840	717,760
Subtotal Other Financing Sources	\$712,586	\$529,239	\$282,550	\$1,749,836	\$801,216
<i>OTHER FINANCING USES:</i>					
Capital & Other 1-Time	1,169,618	1,189,525	2,485,262	6,882,687	4,497,671
Municipal Court	66,228	48,825	7,460	434,414	153,830
City Council	-	-	-	16,700	8,237
City Manager	32,293	12,970	127,922	183,538	143,914
Administrative Services	10,137	7,139	4,246	91,134	24,693
City-Wide COVID-19 Grants	5,847	-	-	-	326,617
Legal	48,572	74,880	84,118	405,536	149,595
Community & Economic Development	209,439	263,911	488,102	1,940,050	496,688
Parks, Recreation & Community Services	261,131	377,685	310,735	949,958	347,636
Police	535,972	404,116	1,462,679	2,861,357	2,846,461
Interfund Transfers	3,484,047	2,527,325	2,476,344	4,336,087	3,732,387
Transfer Out - Fund 101 Street	-	-	939,344	1,053,039	449,339
Transfer Out - Fund 105 Property Abatement/RHSP	149,287	550,000	50,000	50,000	50,000
Transfer Out - Fund 106 Public Art	22,500	30,000	22,000	22,000	22,000
Transfer Out - Fund 192 SSMCP	50,000	80,000	75,000	75,000	75,000
Transfer Out - Fund 301 Parks CIP	2,562,260	647,500	690,000	2,620,877	2,620,877
Transfer Out - Fund 302 Transportation CIP	700,000	1,219,825	700,000	515,171	515,171
Subtotal Other Financing Uses	\$4,653,665	\$3,716,850	\$4,961,606	\$11,218,774	\$8,230,057
Total Revenues and Other Sources	\$46,058,514	\$46,731,119	\$43,535,910	\$47,739,382	\$47,388,850
Total Expenditures and other Uses	\$42,038,661	\$45,009,723	\$48,207,265	\$55,749,176	\$53,363,036
Beginning Fund Balance:	\$13,730,802	\$17,750,655	\$15,837,013	\$19,471,966	\$19,472,051
Ending Fund Balance:	\$17,750,655	\$19,472,051	\$11,165,658	\$11,462,172	\$13,497,864
Ending Fund Balance as a % of Gen/Street Operating Rev	38.3%	41.3%	25.2%	24.4%	28.3%
Reserve - Total Target 12% Reserves	\$6,560,616	\$5,664,295	\$5,308,174	\$5,636,516	\$16,817,282
2% Contingency Reserves	\$926,769	\$944,049	\$884,696	\$939,419	\$953,007
5% General Fund Reserves	\$2,316,923	\$2,360,123	\$2,211,739	\$2,348,548	\$2,382,518
5% Strategic Reserves	\$2,316,923	\$2,360,123	\$2,211,739	\$2,348,548	\$2,382,518
Set Aside for Economic Development Opportunity Fund	\$1,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Unreserved/Designated	\$11,190,039	\$11,807,756	\$3,857,484	\$3,825,656	\$5,779,822

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 101 STREET OPERATIONS & MAINTENANCE					
<i>REVENUES:</i>					
Permits	189,474	138,273	152,000	152,000	201,015
Engineering Review Fees	11,408	80,176	5,000	5,000	74,704
Motor Vehicle Fuel Tax	791,653	782,125	824,420	824,420	787,006
Subtotal Operating Revenues	\$ 992,535	\$ 1,000,575	\$ 981,420	\$ 981,420	\$ 1,062,724
<i>EXPENDITURES:</i>					
Street Lighting	390,257	400,486	472,210	472,210	413,973
Traffic Control Devices	311,617	374,479	487,911	487,911	423,769
Snow & Ice Response	39,171	78,644	45,500	45,500	27,286
Road & Street Preservation	1,356,749	1,492,948	1,847,457	1,850,336	1,626,560
Subtotal Operating Expenditures	\$2,097,795	2,346,557	2,853,078	2,855,957	2,491,588
OPERATING INCOME (LOSS)	(\$1,105,260)	(\$1,345,983)	(\$1,871,658)	(\$1,874,537)	(\$1,428,864)
<i>OTHER FINANCING SOURCES:</i>					
Grants/Donations/Contributions	-	10,000	-	-	-
Judgments, Settlements/Miscellaneous	3,247	1,372	-	-	482
Transfer In From General Fund	1,280,910	\$1,394,393	\$2,811,003	\$2,927,577	\$1,887,579
Subtotal Other Financing Sources	\$1,284,157	\$1,405,765	\$2,811,003	\$2,927,577	\$1,888,062
<i>OTHER FINANCING USES:</i>					
Building, Vehicles, Equipment & Other 1-Time	155,117	83,563	939,345	1,053,040	459,198
Subtotal Other Financing Uses	\$155,117	\$83,563	\$939,345	\$1,053,040	\$459,198
Total Revenues and Other Sources	\$2,276,692	\$2,406,340	\$3,792,423	\$3,908,997	\$2,950,786
Total Expenditures and other Uses	\$2,252,912	\$2,430,120	\$3,792,423	\$3,908,997	\$2,950,786
Beginning Fund Balance:	(\$0)	\$23,780	\$0	\$0	\$0
Ending Fund Balance:	\$23,780	\$0	\$0	\$0	\$0

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 103 LAKEWOOD TRANSPORTATION BENEFIT DISTRICT					
<i>REVENUES:</i>					
\$20 Vehicle License Fee (Net of State Admin Fee)	892,796	851,401	835,000	835,000	815,810
Interest Earnings	875	16,315	-	-	4,870
Total Revenue	\$893,671	\$867,716	\$835,000	\$835,000	\$820,680
<i>EXPENDITURES:</i>					
Transfer to Fund 201 Debt Service	-	-	-	-	-
Transfer to Fund 302 Transportation Capital	-	2,358,000	835,000	699,532	699,532
Total Expenditures	\$0	\$2,358,000	\$835,000	\$699,532	\$699,532
Beginning Fund Balance:	\$687,753	\$1,581,424	\$58,424	\$91,140	\$91,140
Ending Fund Balance:	\$1,581,424	\$91,140	\$58,424	\$226,608	\$212,288

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 104 HOTEL/MOTEL LODGING TAX					
<i>REVENUES:</i>					
Special Hotel/Motel Lodging Tax (5%)	\$884,764	\$1,000,059	\$803,570	\$803,570	\$921,994
Transient Rental income Tax (2%)	355,057	400,029	321,430	321,430	371,775
Interest Earnings	2,118	38,681	-	-	138,869
GASB 86 Lease	-	347,240	-	281,245	213,567
Total Revenues	\$1,241,939	\$1,786,010	\$1,125,000	\$1,406,245	\$1,646,204
<i>EXPENDITURES:</i>					
Lodging Tax Programs	527,489	659,177	1,125,000	904,350	774,951
Lodging Tax Programs-Transfer Out to Fund 301 Parks CIP	68,049	-	-	-	-
GASB 86 Lease	-	422,090	-	281,245	288,417
Total Expenditures	\$595,538	1,081,267	\$1,125,000	\$1,185,595	\$1,063,368
Beginning Fund Balance:	\$1,659,033	\$2,305,435	\$2,677,042	\$3,010,178	\$3,010,178
Ending Fund Balance (earmarked for next year's grant awards)	\$2,305,435	\$3,010,178	\$2,677,042	\$3,230,828	\$3,593,014

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 105 PROPERTY ABATEMENT/RENTAL HOUSING SAFETY PROGRAM/1406 FUNDS					
<i>REVENUES:</i>					
Abatement Program:	173,509	867,759	77,500	77,500	143,305
Abatement Charges	93,741	312,224	37,000	37,000	68,001
Interest Earnings	44,768	20,535	5,500	5,500	27,954
Judgments & Settlements/Other Misc	-	-	-	-	12,350
Transfer In - Fund 001 General	35,000	535,000	35,000	35,000	35,000
Rental Housing Safety Program:	312,254	215,503	250,000	250,000	210,512
Transfer In - Fund 001 General	149,287	50,000	50,000	50,000	50,000
Rental Housing Safety Program Fees	162,967	165,503	200,000	200,000	160,512
1406 Affordable Housing Program:	109,042	98,562	98,000	98,000	97,453
Sales Tax	109,042	98,562	98,000	98,000	97,384
Loan Interest	-	-	-	-	69
Total Revenues	\$594,805	\$1,181,823	\$425,500	\$425,500	\$451,270
<i>EXPENDITURES:</i>					
Abatement	365,186	1,253,284	77,500	110,685	331,083
Rental Housing Safety Program	238,412	305,327	250,000	209,729	220,713
1406 Affordable Housing Program	-	(5,265)	98,000	383,185	74,680
Total Expenditures	\$603,598	\$1,553,346	\$425,500	\$703,599	\$626,476
Beginning Fund Balance:	\$658,414	\$649,622	\$0	\$278,099	\$278,099
Ending Fund Balance:	\$649,622	\$278,099	\$0	\$0	\$102,892
Abatement Program	\$418,710	\$33,185	\$0	\$0	(\$154,593)
Rental Housing Safety Program	\$49,554	(\$40,271)	\$0	\$0	(\$50,472)
1406 Affordable Housing Program	\$181,359	\$285,185	\$0	\$0	\$307,958

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 106 PUBLIC ART					
<i>REVENUES:</i>					
Interest Earnings	124	1,443	-	-	2,209
Facility Rentals	-	10,500	15,000	15,000	21,000
Transfer In - Fund 001 General	22,500	30,000	22,000	22,000	22,000
Total Revenues	\$22,624	\$41,943	\$37,000	\$37,000	\$45,209
<i>EXPENDITURES:</i>					
Arts Commission Programs	-	-	2,000	2,000	1,190
Public Art	37,902	111,579	35,000	85,588	67,704
Total Expenditures	\$37,902	\$111,579	\$37,000	\$87,588	\$68,894
Beginning Fund Balance:	\$135,500	\$120,223	\$0	\$50,587	\$50,587
Ending Fund Balance:	\$120,223	\$50,587	\$0	\$0	\$26,902

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 180 NARCOTICS SEIZURE					
<i>REVENUES:</i>					
Forfeitures	15,794	106,506	-	169,096	127,096
Law Enforcement Contracts/Grants	2,217	25,340	-	27,039	35,989
Interest Earnings	171	2,127	-	-	3,695
Transfer In from Fleet & Equipment Fund	14,500	-	-	-	-
Total Revenues	32,681	\$133,973	-	\$196,135	\$166,780
<i>EXPENDITURES:</i>					
Investigations	66,876	97,007	-	145,529	128,423
Capital	-	173,301	-	106,273	17,795
Total Expenditures	\$66,876	\$270,308	\$0	\$251,802	\$146,218
Beginning Fund Balance:	\$226,196	\$192,000	\$0	\$55,667	\$55,667
Ending Fund Balance:	\$192,000	\$55,667	\$0	\$0	\$76,230

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 181 FELONY SEIZURE					
<i>REVENUES:</i>					
Forfeitures/Misc/Interest	40	26,338	-	-	3,523
Total Revenues	\$40	\$26,338	\$0	\$0	\$3,523
<i>EXPENDITURES:</i>					
Investigations/Predictive Policing	11,679	16,047	-	23,305	4,457
Capital Purchases	-	23,184	-	-	-
Total Expenditures	\$11,679	\$39,231	\$0	\$23,305	\$4,457
Beginning Fund Balance:	\$47,837	\$36,198	\$0	\$23,305	\$23,305
Ending Fund Balance:	\$36,198	\$23,305	\$0	\$0	\$22,371

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 182 FEDERAL SEIZURE					
<i>REVENUES:</i>					
Forfeitures	919	18,701	-	29,214	29,214
Interest Earnings	181	1,374	-	-	77
Total Revenues	\$1,100	\$20,075	\$0	\$29,214	\$29,291
<i>EXPENDITURES:</i>					
Crime Prevention	0	17,884	-	703	5,776
Capital	18,501	144,992	-	29,214	19,547
Total Expenditures	\$18,501	\$162,876	\$0	\$29,917	\$25,323
Beginning Fund Balance:	\$160,907	\$143,505	\$0	\$703	\$703
Ending Fund Balance:	\$143,505	\$703	\$0	\$0	\$4,671

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 190 CDBG					
<i>REVENUES:</i>					
Grants	925,565	1,215,475	553,819	1,766,002	760,091
Interest Earnings	6	15	-	-	-
Miscellaneous/Contributions	5,661	1,800	-	-	1,075
Total Revenues	\$931,232	\$1,217,289	\$553,819	\$1,766,002	\$761,166
<i>EXPENDITURES:</i>					
Grants	799,461	867,051	553,819	3,629,735	772,859
Total Expenditures	\$799,461	\$867,051	\$553,819	\$3,629,735	\$772,859
Beginning Fund Balance:	\$1,381,724	\$1,513,495	\$1,513,495	\$1,863,733	\$1,863,733
Ending Fund Balance:	\$1,513,495	\$1,863,733	\$1,513,495	\$0	\$1,852,040

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

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 192 SSMCP (SOUTH SOUND MILITARY COMMUNITIES PARTNERSHIP)					
<i>REVENUES:</i>					
Grants	531,351	6,903,052	-	1,598,850	431,965
Partner Participation	204,800	205,550	236,125	244,125	276,758
Misc/Other	-	228,768	-	160,000	216,833
Transfer In From Fund 001 General	50,000	80,000	75,000	75,000	75,000
Total Revenues	\$786,151	\$7,417,370	\$311,125	\$2,077,975	\$1,000,556
<i>EXPENDITURES:</i>					
SSMCP Capital & 1-Time	771,870	7,804,483	306,377	1,913,227	759,450
Total Expenditures	\$771,870	\$7,804,483	\$306,377	\$1,913,227	\$759,450
Beginning Fund Balance:	\$18,018	\$32,299	\$0	(\$354,814)	(\$354,814)
Ending Fund Balance:	\$32,299	(\$354,814)	\$4,748	(\$190,066)	(\$113,708)

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

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 195 PUBLIC SAFETY GRANTS					
<i>REVENUES:</i>					
Grants	460,460	506,449	-	894,803	560,631
Total Revenues	\$460,460	\$506,449	\$0	\$894,803	\$560,631
<i>EXPENDITURES:</i>					
Grants	460,460	506,449	-	894,803	560,631
Total Expenditures	\$460,460	\$506,449	\$0	\$894,803	\$560,631
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance:	(\$0)	\$0	\$0	\$0	\$0

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 196 ARPA (AMERICAN RESCUE PLAN ACT) GRANT					
<i>REVENUES:</i>					
Grants	1,298,065	1,904,263	-	10,419,705	3,609,353
Program Income	-	700,000	-	-	-
Interest	1,209	125,077	-	-	474,790
Total Revenues	\$1,299,275	2,729,341	\$0	\$10,419,705	4,084,143
<i>EXPENDITURES:</i>					
Grants	1,299,275	1,903,054	-	11,245,992	3,609,353
Total Expenditures	\$ 1,299,275	\$1,903,054	\$0	\$11,245,992	\$3,609,353
Beginning Fund Balance:	\$0	\$0	\$19,209	\$826,287	\$826,287
Ending Fund Balance:	\$0	\$826,287	\$19,209	\$0	\$1,301,077

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

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 201 GENERAL OBLIGATION BOND DEBT SERVICE					
<i>REVENUES:</i>					
Transfer-In From General Fund	448,494	445,481	446,981	446,981	446,981
Transfer-In REET Fund	773,601	1,240,597	1,239,997	1,239,997	1,239,997
Transfer-In TBD Fund (\$20 VLF)	-	-	835,000	-	-
Total Revenues	\$1,222,095	\$1,686,078	\$2,521,978	\$1,686,978	\$1,686,978
<i>EXPENDITURES:</i>					
Principal & Interest - 59th Avenue	77,000	77,000	77,000	77,000	77,000
Principal & Interest - Police Station - 2009/2016	212,594	210,706	213,582	213,582	213,581
Principal & Interest - LOCAL LED Streetlight	158,900	157,775	156,400	156,400	156,400
Principle & Interest - Transp CIP - LTGO 2019	537,900	539,400	540,150	540,150	540,150
Principle & Interest - Transp CIP - LTGO 2020	235,701	235,699	235,701	235,701	235,701
Principle & Interest - Transp CIP - LTGO 2021	-	465,498	464,145	464,145	464,146
Principle & Interest - TBD \$20 VLF Bonds	-	-	835,000	-	-
Total Expenditures	\$1,222,095	\$1,686,078	\$2,521,978	\$1,686,978	\$1,686,978
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance:	\$0	\$0	\$0	\$0	\$0

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 202 LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE					
<i>REVENUES:</i>					
Interest	224	1,763	-	-	6,610
Assessments	252,218	144,858	236,692	236,692	332,731
Total Revenues	\$252,442	\$146,621	\$236,692	\$236,692	\$339,340
<i>EXPENDITURES:</i>					
LID 1101/1103	220,690	330	-	109,584	361
LID 1108	63,100	60,142	10,962	10,962	10,642
LID 1109	97,739	95,515	225,730	225,730	93,634
Total Expenditures	\$381,529	155,987	\$236,692	\$346,276	104,636
Beginning Fund Balance:	\$248,038	\$118,951	\$0	\$109,584	\$109,585
Ending Fund Balance:	\$118,951	\$109,585	\$0	\$0	\$344,289

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 204 SEWER PROJECT DEBT SERVICE					
<i>REVENUES:</i>					
Sewer Charges (4.75% Sewer Surcharge)	790,478	900,320	826,000	826,000	902,554
Interest Earnings/Other	734	13,533	5,200	5,200	53,967
Sanitary Side Sewer Connection Home Loan Repayment	5,649	-	20,058	20,058	-
Total Revenues	\$796,861	\$913,853	\$851,258	\$851,258	\$956,520
<i>EXPENDITURES:</i>					
Principal & Interest	480,086	477,618	475,150	475,150	475,150
Transfer To Fund 311 Sewer Capital	190,000	50,000	50,000	50,000	50,000
Total Expenditures	\$670,086	\$527,618	\$525,150	\$525,150	\$525,150
Beginning Fund Balance:	\$607,313	\$734,088	\$1,070,728	\$1,120,324	\$1,120,324
Ending Fund Balance:	\$734,088	\$1,120,324	\$1,396,836	\$1,446,432	\$1,551,695

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 251 LOCAL IMPROVEMENT DISTRICT (LID) GUARANTY DEBT SERVICE					
<i>REVENUES:</i>					
Interest Earnings	125	2,095	-	-	6,153
Total Revenues	\$125	\$2,095	\$0	\$0	\$6,153
<i>EXPENDITURES:</i>					
Transfer Out - Fund 001 General	-	-	-	-	-
Total Expenditures	\$0	\$0	\$0	\$0	\$0
Beginning Fund Balance:	\$132,968	\$133,093	\$133,093	\$135,188	\$135,188
Ending Fund Balance:	\$133,093	\$135,188	\$133,093	\$135,188	\$141,341

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 301 PARKS CAPITAL					
<i>REVENUES:</i>					
Grants	686,715	563,591	275,000	9,546,580	6,775,931
Motor Vehicle Excise Tax for Paths & Trails	4,683	4,627	-	-	4,656
Interest Earnings	1,539	58,752	-	175,000	185,592
Contributions/Donations/Utility & Developers	13,540	11,000	-	-	-
Transfer In From Fund 001 General	2,562,260	647,500	690,000	2,620,877	2,620,877
Transfer In From Fund 102 REET	158,000	624,500	-	614,124	614,124
Transfer In From Fund 104 Hotel/Motel Lodging Tax	68,049	-	-	-	-
Transfer In From Fund 401 Surface Water Mgmt	-	-	-	206,277	-
Total Revenues	\$3,494,786	\$1,909,970	\$965,000	\$13,162,858	\$10,201,180
<i>EXPENDITURES:</i>					
Capital	2,712,062	1,350,824	965,000	17,087,738	8,487,624
Total Expenditures	\$2,712,062	\$1,350,824	\$965,000	\$17,087,738	\$8,487,624
Beginning Fund Balance:	\$2,605,500	\$3,388,224	\$0	\$3,947,369	\$3,947,369
Ending Fund Balance:	\$3,388,224	\$3,947,369	\$0	\$22,488	\$5,660,925

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 302 TRANSPORTATION CAPITAL PROJECT					
<i>REVENUES:</i>					
Motor Vehicle Excise Tax	318,668	314,833	331,860	331,860	316,797
State Transportation Package - Multi-Modal Distribution	81,553	83,768	82,940	82,940	82,842
State Transportation Package - Increased Gas Tax (MVET)	71,360	73,298	72,732	72,732	72,487
Traffic Mitigation Fees	-	-	-	-	10,807
Pavement Degradation Fees	44,110	47,386	-	-	50,554
Grants/Congressional Direct Spending	3,574,537	5,658,915	5,075,510	11,215,140	2,895,084
Contributions from Utilities/Developers/Partners	950,443	1,153,924	-	1,126,257	1,283,480
LID Financing	-	-	91,000	91,000	-
Proceeds from Sale of Asset/Street Vacation	-	28,685	-	-	340,000
Interest/Other	4,346	138,918	-	329,500	574,576
GO Bond Proceeds	6,639,010	-	1,422,000	1,422,000	-
Transfer In - Fund 001 General	700,000	1,219,825	700,000	515,171	515,171
Transfer In - Fund 102/303 REET	818,295	5,187,200	2,626,628	3,509,007	2,746,007
Transfer In - Fund 103 TBD	-	2,358,000	-	699,532	699,532
Transfer In - Fund 190 CDBG	18,137	276,823	-	-	-
Transfer In - Fund 401 SWM	930,556	3,893,169	751,330	1,910,955	836,832
Total Revenues	\$14,151,015	\$20,434,745	\$11,154,000	\$21,306,094	\$10,424,169
<i>EXPENDITURES:</i>					
Capital Projects	11,981,972	14,274,739	14,921,000	34,093,635	14,684,251
Debt Issue Cost	49,389	-	-	-	-
Transfer Out - Fund 303 REET	-	42,084	-	153,500	153,500
Total Expenditures	\$12,031,361	\$14,316,823	\$14,921,000	\$34,247,135	\$14,837,751
Beginning Fund Balance:	\$4,869,918	\$6,989,572	\$3,767,000	\$13,107,493	\$13,107,493
Ending Fund Balance:	\$6,989,572	\$13,107,493	\$0	\$166,452	\$8,693,911

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 303 REAL ESTATE EXCISE TAX					
<i>REVENUES:</i>					
Real Estate Excise Tax	4,557,032	4,134,784	2,200,000	2,917,500	2,311,049
Interest Earnings	1,817	53,741	-	-	78,647
Transfer In - Transportation CIP	-	42,084	-	231,084	231,084
Total Revenue	\$4,558,849	4,230,609	2,200,000	3,148,584	2,620,780
<i>EXPENDITURES:</i>					
Transfer Out - Fund 201 GO Bond Debt Service	773,601	1,240,597	1,239,997	1,239,997	1,239,997
Transfer Out - Fund 301 Parks CIP	158,000	624,500	-	614,124	614,124
Transfer Out - Fund 302 Transportation CIP	818,295	5,187,200	2,626,628	3,509,007	2,746,007
Total Expenditures	\$1,749,896	\$7,052,297	\$3,866,625	\$5,363,128	\$4,600,128
Beginning Fund Balance:	\$2,271,510	\$5,080,463	\$2,068,447	\$2,258,775	\$2,258,775
Ending Fund Balance:	\$5,080,463	\$2,258,775	\$401,822	\$44,232	\$279,427

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 311 SEWER CAPITAL PROJECT					
<i>REVENUES:</i>					
Grants	-	-	597,995	2,675,417	369,878
Sewer Availability Charge	613,517	285,655	195,870	195,870	289,242
Interest Earnings	81,850	26,183	-	-	83,746
Proceeds from Lien	4,081	1,664	-	-	4,612
Transfer In Fund 204 Sewer Debt (Sewer Surcharge 4.75%)	190,000	50,000	50,000	50,000	50,000
Total Revenues	\$889,447	\$363,502	\$843,865	\$2,921,287	\$797,478
<i>EXPENDITURES:</i>					
Capital/Administration	895,865	103,974	1,446,000	4,153,292	406,209
Total Expenditures	\$895,865	103,974	\$1,446,000	\$4,153,292	406,209
Beginning Fund Balance:	\$1,531,919	\$1,525,500	\$974,310	\$1,785,029	\$1,785,029
Ending Fund Balance:	\$1,525,500	\$1,785,029	\$372,175	\$553,024	\$2,176,298

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 401 SURFACE WATER MANAGEMENT					
<i>REVENUES:</i>					
Storm Drainage Fees	4,682,408	4,990,889	4,629,310	4,629,310	5,235,163
Site Development Permit Fee	86,145	69,895	50,000	50,000	164,935
Interest Earnings & Misc	6,283	176,624	18,500	18,500	438,758
Subtotal Operating Revenues	\$4,774,836	\$5,237,408	\$4,697,810	\$4,697,810	\$5,838,856
<i>EXPENDITURES:</i>					
Engineering Services	1,478,580	1,526,948	2,094,793	2,096,249	1,547,245
Operations & Maintenance	889,557	600,622	1,298,729	1,298,729	579,384
Revenue Bonds - Debt Service (15-Year Life, 4%)	-	501,000	500,995	500,995	500,995
Transfer to Fund 001 General Admin Support	284,700	284,700	284,700	284,700	284,700
Subtotal Operating Expenditures	\$2,652,837	\$2,913,270	\$4,179,217	\$4,180,673	\$2,912,324
OPERATING INCOME (LOSS)	\$2,122,000	\$2,324,139	\$518,593	\$517,137	\$2,926,533
<i>OTHER FINANCING SOURCES:</i>					
Grants/Contributions/Settlements/Misc	37,518	127,817	-	420,545	152,615
American Lake Management District	32,659	24,564	33,640	33,640	24,406
Flood Control Opportunity Fund	-	146,263	-	-	-
Revenue Bonds - Bond Proceeds	4,028,365	-	-	-	-
Subtotal Other Financing Sources	\$4,098,541	\$298,645	\$33,640	\$454,185	\$177,021
<i>OTHER FINANCING USES:</i>					
Capital/1-Time	75,635	460,152	768,678	1,833,347	250,574
Debt Issue Cost	28,361	-	-	-	-
American Lake Management District	31,129	16,594	32,637	65,549	25,275
Transfer to Fund 301 Parks CIP	-	-	-	206,277	-
Transfer to Fund 302 Transportation Capital	930,556	3,893,169	751,330	1,910,955	836,832
Subtotal Other Financing Uses	\$1,065,681	\$4,369,915	\$1,552,645	\$4,016,128	\$1,112,682
Total Revenues and Other Sources	\$8,873,377	\$5,536,053	\$4,731,450	\$5,151,995	\$6,015,877
Total Expenditures and other Uses	\$3,718,518	\$7,283,185	\$5,731,862	\$8,196,801	\$4,025,006
Beginning Fund Balance:	\$5,821,019	\$10,975,879	\$4,393,180	\$9,228,747	\$9,228,747
Ending Fund Balance:	\$10,975,879	\$9,228,747	\$3,392,768	\$6,183,941	\$11,219,619
Ending Fund Balance as a % of Operating Rev	229.9%	176.2%	72.2%	131.6%	192.2%
17% Operating Reserves (of operating revenues)	\$0	\$0	\$0	\$0	\$0
33% Operating Reserves (of operating expenditures)	\$875,436	\$961,379	\$1,379,142	\$1,379,622	\$961,067
1% Capital Reserves	\$490,130	\$453,795	\$529,130	\$525,630	\$525,630
American Lake Management District	\$29,679	\$34,781	\$33,604	\$0	\$31,044
SWM Bonds for Transportation CIP	4,000,000	\$475,428	\$0	\$0	\$0
Unreserved / (Shortfall):	\$5,580,633	\$7,303,364	\$1,450,892	\$4,278,689	\$9,701,878

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 501 FLEET & EQUIPMENT					
<i>OPERATING REVENUES:</i>					
M&O Revenue	609,767	715,706	800,720	800,720	537,957
Proceeds From Sale of Assets	30,580	80,293	-	-	86,490
Lease Revenue	-	-	-	-	12,917
Interest Earnings	3,932	73,798	-	-	232,573
Total Revenues	\$644,280	\$869,796	\$800,720	\$800,720	\$869,937
<i>OPERATING EXPENDITURES:</i>					
Fuel/Gasoline	323,367	431,757	459,150	459,150	464,344
Other Supplies	12,089	16,430	3,990	3,990	9,647
Repairs & Maintenance	308,472	421,019	337,580	337,580	394,988
Other Services & Charges	352	590	-	-	958
Total Expenditures	\$644,280	\$869,796	\$800,720	\$800,720	\$869,937
Operating Revenue Over/(Under) Expenditures	\$0	\$0	\$0	\$0	\$0
<i>OTHER FINANCING SOURCES:</i>					
Replacement Reserves Collections	835,636	843,892	852,806	852,806	852,807
Capital Contribution	99,695	52,170	1,245,420	1,245,420	982,221
Transfer In From Fund 504 Risk Management	-	-	-	227,531	227,531
Total Other Financing Sources	\$935,331	\$896,061	\$2,098,226	\$2,325,757	\$2,062,559
<i>OTHER FINANCING USES:</i>					
Fleet & Equipment New & Replacement	585,059	312,269	1,725,800	2,291,331	1,822,710
Transfer to Fund 180 Narcotics Seizure	14,500	-	-	-	-
Total Other Financing Uses	\$599,559	\$312,269	\$1,725,800	\$2,291,331	\$1,822,710
Total Revenues	\$1,579,611	\$1,765,858	\$2,898,946	\$3,126,477	\$2,932,496
Total Expenditures	\$1,243,839	\$1,182,065	\$2,526,520	\$3,092,051	\$2,692,647
Beginning Fund Balance:	\$4,261,308	\$4,597,080	\$5,000,658	\$5,180,872	\$5,180,872
Ending Fund Balance:	\$4,597,080	\$5,180,872	\$5,373,084	\$5,215,298	\$5,420,721

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 502 PROPERTY MANAGEMENT					
<i>OPERATING REVENUES:</i>					
M&O Revenue	769,605	760,062	812,134	812,134	735,999
Interest Earnings	549	9,253	-	-	29,700
Total Operating Revenues	\$ 770,154	\$ 769,314	\$ 812,134	\$ 812,134	\$ 765,700
<i>OPERATING EXPENDITURES:</i>					
City Hall Facility	415,462	399,345	419,436	419,436	431,731
Police Station	294,848	318,335	321,799	321,799	293,735
Parking Facilities/Light Rail	59,844	51,635	70,899	70,899	40,233
Total Operating Expenditures	\$ 770,154	\$ 769,314	\$ 812,134	\$ 812,134	\$ 765,700
Operating Revenue Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<i>OTHER FINANCING SOURCES:</i>					
Annual Replacement Reserve Collections / Other 1-Time	26,782	126,930	100,000	773,739	301,763
Total Other Financing Sources	\$ 26,782	\$ 126,930	\$ 100,000	\$ 773,739	\$ 301,763
<i>OTHER FINANCING USES:</i>					
Capital/1-Time/6-Year Property Management Plan	36,604	45,783	545,000	1,344,364	217,717
Total Other Financing Uses	\$ 36,604	\$ 45,783	\$ 545,000	\$ 1,344,364	\$ 217,717
Total Revenues	\$ 796,936	\$ 896,245	\$ 912,134	\$ 1,585,873	\$ 1,067,463
Total Expenditures	\$ 806,758	\$ 815,097	\$ 1,357,134	\$ 2,156,498	\$ 983,416
Beginning Fund Balance:	\$584,300	\$574,479	\$530,000	\$655,626	\$655,626
Ending Fund Balance:	\$574,479	\$655,626	\$85,000	\$85,000	\$739,672

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 503 INFORMATION TECHNOLOGY					
<i>REVENUES:</i>					
M&O Revenue	1,381,651	1,874,210	2,273,546	2,428,574	1,764,931
Misc/Interest/Other	215	4,453	-	-	16,573
Total Operating Revenues	\$ 1,381,866	\$ 1,878,663	\$ 2,273,546	\$ 2,428,574	\$ 1,781,503
<i>EXPENDITURES:</i>					
Personnel	583,361	640,728	770,961	770,961	751,000
Supplies	49,704	94,684	179,520	184,020	86,182
Services & Charges	748,801	1,143,251	1,323,065	1,473,593	944,322
Total Operating Expenditures	\$1,381,866	\$1,878,663	\$2,273,546	\$2,428,574	\$1,781,504
Operating Revenue Over/(Under) Expenditures	\$0	\$0	\$0	\$0	(\$0)
<i>OTHER FINANCING SOURCES:</i>					
Transfer In From General Fund					
Replacement Reserve Collection	-	66,576	66,844	66,844	66,844
Proceeds from Capital Lease	-	-			
Capital Contrib & Other 1-Time /6-Year Strategic Plan	344,580	404,150	600,100	1,422,375	1,461,765
GASB 96 SBITA	-	-	-	-	2,055,085
Total Other Financing Sources	\$344,580	\$470,726	\$666,944	\$1,489,219	\$3,583,693
<i>OTHER FINANCING USES:</i>					
One-Time/Capital	344,580	404,150	603,600	1,425,875	950,043
GASB 96 SBITA	-	-	-	-	2,566,807
Total Other Financing Uses	\$344,580	\$404,150	\$603,600	\$1,425,875	\$3,516,849
Total Revenues	\$1,726,446	\$2,349,389	\$2,940,490	\$3,917,793	\$5,365,197
Total Expenditures	\$1,726,446	\$2,282,813	\$2,877,146	\$3,854,449	\$5,298,353
Beginning Fund Balance:	\$205,523	\$205,522	\$272,278	\$272,098	\$272,098
Ending Fund Balance:	\$205,523	\$272,098	\$335,622	\$335,442	\$338,942

	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 504 RISK MANAGEMENT					
<i>REVENUES:</i>					
M&O Revenue	1,273,297	1,644,051	2,048,830	2,102,830	2,155,675
AWC Retro Refund	117,286	0	-	-	-
Interest/Miscellaneous	-	205	-	-	-
Insurance Proceeds/3rd Party Recoveries	215,508	225,432	400,000	697,531	541,540
Total Revenues	\$1,606,091	\$1,869,688	\$2,448,830	\$2,800,361	\$2,697,215
<i>EXPENDITURES:</i>					
Safety Program	2,754	2,223	3,980	3,980	5,236
AWC Retro Program	33,945	231	77,450	77,450	8,514
WCIA Assessment	1,364,838	1,477,145	1,967,400	2,021,400	2,020,676
Claims/Judgments & Settlements	204,554	390,089	400,000	470,000	435,257
Total Expenditures	\$1,606,091	\$1,869,688	\$2,448,830	\$2,572,830	\$2,469,683
<i>OTHER FINANCING SOURCES:</i>					
Capital Contribution/1-Time M&O	-	-	-	-	-
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0
<i>OTHER FINANCING USES:</i>					
Transfer To Fund 501 Fleet & Equipment	-	-	-	227,531	227,531
Total Other Financing Uses	\$0	\$0	\$0	\$227,531	\$227,531
Total Revenues	\$1,606,091	\$1,869,688	\$2,448,830	\$2,800,361	\$2,697,215
Total Expenditures	\$1,606,091	\$1,869,688	\$2,448,830	\$2,800,361	\$2,697,215
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance:	\$0	\$0	\$0	\$0	\$0

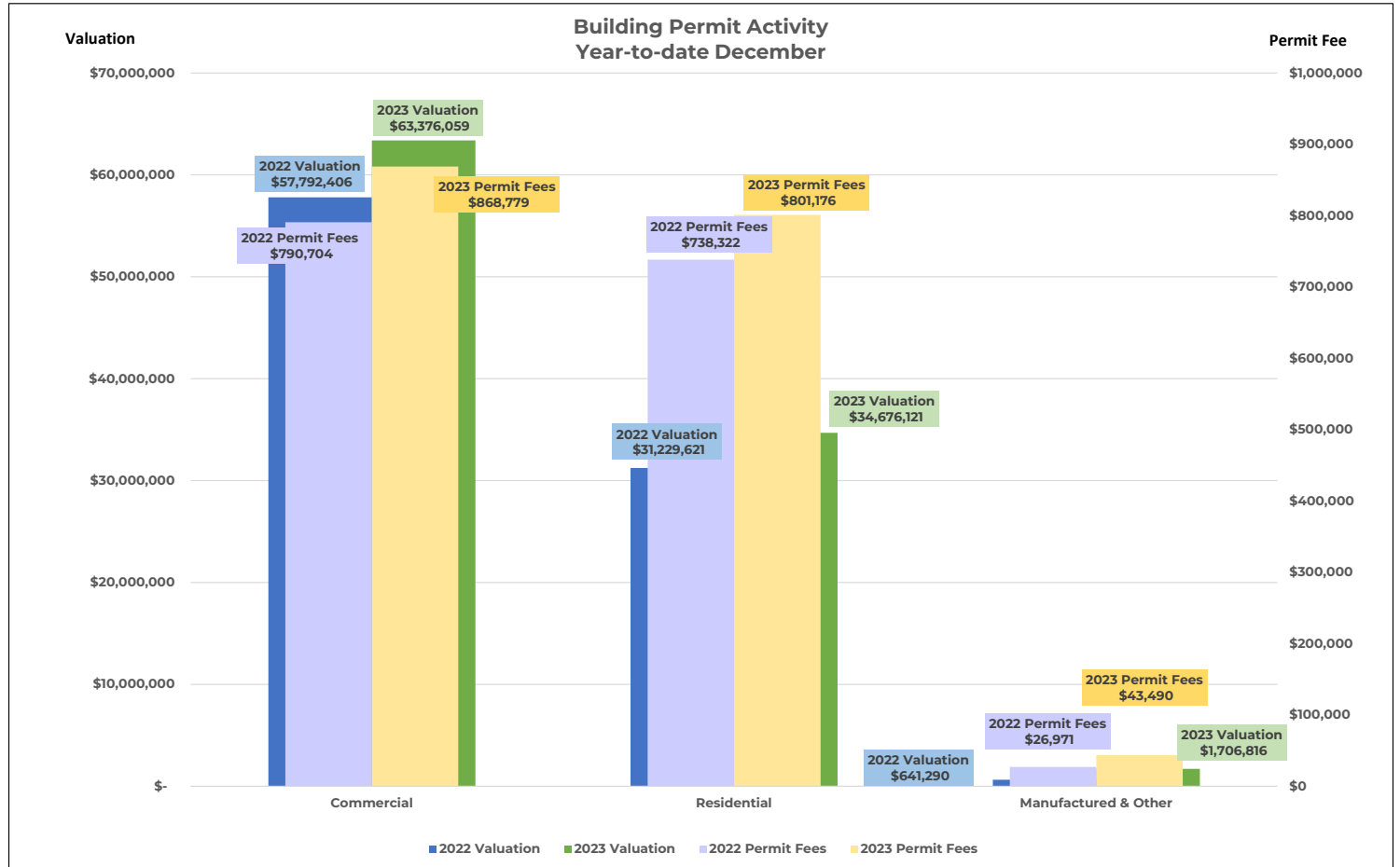
	2021 Annual Actual	2022 Annual Actual	2023 Original Budget	2023 Final Budget	2023 Annual Actual
FUND 631 CUSTODIAL FUNDS					
<i>REVENUES:</i>					
Municipal Court	728,472	537,561	-	-	1,525,354
Police	293	-	-	-	-
Parks	-	14,632	-	-	9,902
Sales & Use Tax	105,756	135,601	-	-	146,622
Total Revenues	\$834,521	\$687,794	\$0	\$0	\$1,681,878
<i>EXPENDITURES:</i>					
Municipal Court	719,060	529,020	-	-	1,514,554
Police	-	64,523	-	-	-
Parks	-	12,885	-	-	9,171
Sales & Use Tax	105,756	135,601	-	-	146,622
Custodial Activities	9,712	8,241	-	-	10,800
Total Expenditures	\$834,528	\$750,270	\$0	\$0	\$1,681,147
Total Revenues	\$834,521	\$687,794	\$0	\$0	\$1,681,878
Total Expenditures	\$834,528	\$750,270	\$0	\$0	\$1,681,147
Beginning Fund Balance:	\$99,799	\$99,792	\$0	\$0	\$37,316
Ending Fund Balance:	\$99,792	\$37,316	\$0	\$0	\$38,047

Building Permit Activity Report

Permit Type Description	2022 Total			2023 Total			2023 Change over 2022					
	# of Permits	Permit Fees	Valuation	# of Permits	Permit Fees	Valuation	Increase/(Decrease)					
							# of Permits	Permit Fees	Valuation	# of Permits	Permit Fees	Valuation
Commercial	332	\$ 790,704	\$ 57,792,406	444	\$ 868,779	\$ 63,376,059	112	34%	\$ 78,075	10%	\$ 5,583,652	10%
Commercial Addition	9	\$ 29,682	\$ 1,897,504	6	\$ 115,045	\$ 17,342,949	(3)	-33%	\$ 85,363	288%	\$ 15,445,445	814%
Commercial Demolition Permit	14	\$ 4,432	\$ 511,450	19	\$ 6,587	\$ 785,000	5	36%	\$ 2,155	49%	\$ 273,550	53%
Commercial Gate	7	\$ 10,795	\$ 403,339	8	\$ 19,048	\$ 959,795	1	14%	\$ 8,253	76%	\$ 556,456	138%
Commercial Mechanical	96	\$ 72,937	\$ 2,363,655	106	\$ 86,106	\$ 2,669,154	10	10%	\$ 13,169	18%	\$ 305,498	13%
Comm Over-the-Counter	16	\$ 2,664	\$ 57,564	-	\$ -	\$ -	(16)	-100%	\$ (2,664)	-100%	\$ (57,564)	-100%
Solar - Comm/Non-prescriptive Res	-	\$ -	\$ -	-	\$ -	\$ -	0	n/a	\$ -	n/a	\$ -	n/a
New Commercial Building	8	\$ 109,485	\$ 11,626,017	10	\$ 156,640	\$ 17,624,774	2	25%	\$ 47,155	43%	\$ 5,998,757	52%
New Commercial Bldg - Multi-	5	\$ 95,300	\$ 9,693,151	3	\$ 62,928	\$ 4,806,274	(2)	-40%	\$ (32,372)	-34%	\$ (4,886,877)	-50%
Commercial Plumbing	67	\$ 37,639	\$ 216,041	89	\$ 32,147	\$ 674,368	22	33%	\$ (5,492)	-15%	\$ 458,327	212%
Commercial Swimming Pool/Spa	-	\$ -	\$ -	-	\$ -	\$ -	0	n/a	\$ -	n/a	\$ -	n/a
Comm over-the-counter plumbing	4	\$ 1,688	\$ 50,000	-	\$ -	\$ -	(4)	-100%	\$ (1,688)	-100%	\$ (50,000)	-100%
Commercial Retaining Wall	2	\$ 2,358	\$ 68,100	3	\$ 4,638	\$ 170,720	1	50%	\$ 2,279	97%	\$ 102,620	151%
Commercial Remodel	87	\$ 406,299	\$ 29,923,314	155	\$ 332,187	\$ 15,861,986	68	78%	\$ (74,112)	-18%	\$ (14,061,328)	-47%
Commercial Re-roof	12	\$ 14,982	\$ 925,391	40	\$ 51,680	\$ 2,420,537	28	233%	\$ 36,698	245%	\$ 1,495,146	162%
Comm re-roof over-the-counter	1	\$ 1,259	\$ 34,020	1	\$ 880	\$ 48,725	0	0%	\$ (379)	-30%	\$ 14,705	43%
Commercial Window Replacement	3	\$ 757	\$ 13,300	4	\$ 894	\$ 11,777	1	33%	\$ 136	18%	\$ (1,523)	-11%
Comm Window replacement OTC	1	\$ 426	\$ 9,560	-	\$ -	\$ -	(1)	-100%	\$ (426)	-100%	\$ (9,560)	-100%
Residential	1,326	\$ 738,322	\$ 31,229,621	1,219	\$ 801,176	\$ 34,676,121	(107)	-8%	\$ 62,854	9%	\$ 3,446,499	11%
Residential Accessory Structure	20	\$ 26,147	\$ 1,015,601	23	\$ 32,102	\$ 1,214,707	3	15%	\$ 5,955	23%	\$ 199,106	20%
Residential Addition	39	\$ 63,460	\$ 2,535,565	46	\$ 87,513	\$ 4,160,010	7	18%	\$ 24,054	38%	\$ 1,624,445	64%
Residential Accessory Dwelling	3	\$ 11,003	\$ 507,947	-	\$ -	\$ -	(3)	-100%	\$ (11,003)	-100%	\$ (507,947)	-100%
Residential Demolition Permit	28	\$ 6,228	\$ 595,984	13	\$ 2,835	\$ 299,075	(15)	-54%	\$ (3,394)	-54%	\$ (296,909)	-50%
Residential Gate	-	\$ -	\$ -	-	\$ -	\$ -	0	n/a	\$ -	n/a	\$ -	n/a
Residential Mechanical	114	\$ 16,094	\$ 34,975	432	\$ 112,238	\$ 2,702,706	318	279%	\$ 96,144	597%	\$ 2,667,731	7628%
Res over-the-counter mechanical	542	\$ 43,274	\$ 20,150	168	\$ 13,439	\$ 2,715	(374)	-69%	\$ (29,835)	-69%	\$ (17,435)	-87%
New Single Family Residence	46	\$ 265,129	\$ 15,952,167	45	\$ 239,112	\$ 16,157,239	(1)	-2%	\$ (26,017)	-10%	\$ 205,073	1%
Residential Plumbing	114	\$ 22,405	\$ 320,147	141	\$ 32,671	\$ 361,236	27	24%	\$ 10,266	46%	\$ 41,089	13%
Res over-the-counter plumbing	57	\$ 3,437	\$ 13,900	25	\$ 1,420	\$ 3,512	(32)	-56%	\$ (2,017)	-59%	\$ (10,388)	-75%
Residential Re-roof	28	\$ 14,928	\$ 635,541	64	\$ 31,624	\$ 1,408,997	36	129%	\$ 16,696	112%	\$ 773,456	122%
Res re-roof over-the-counter	61	\$ 27,649	\$ 1,276,528	4	\$ 1,695	\$ 69,414	(57)	-93%	\$ (25,954)	-94%	\$ (1,207,114)	-95%
Residential Remodel/Repair	166	\$ 171,751	\$ 6,405,302	162	\$ 161,258	\$ 5,688,798	(4)	-2%	\$ (10,493)	-6%	\$ (716,504)	-11%
Solar - Residential Prescriptive OTC	41	\$ 38,312	\$ 1,090,210	58	\$ 68,119	\$ 2,180,257	17	41%	\$ 29,807	78%	\$ 1,090,046	100%
Residential Window Replacement	45	\$ 14,733	\$ 384,653	31	\$ 13,515	\$ 343,716	(14)	-31%	\$ (1,218)	-8%	\$ (40,937)	-11%
Res Window replacement OTC	22	\$ 13,774	\$ 440,951	7	\$ 3,635	\$ 83,739	(15)	-68%	\$ (10,139)	-74%	\$ (357,212)	-81%
Manufactured Home	10	\$ 5,841	\$ 178,876	20	\$ 8,689	\$ 220,712	10	100%	\$ 2,848	49%	\$ 41,836	23%
Manufactured Home - residential	-	\$ -	\$ -	-	\$ -	\$ -	0	n/a	\$ -	n/a	\$ -	n/a
Manufactured Home - MH Park	-	\$ -	\$ -	1	\$ 241	\$ -	1	n/a	\$ 241	n/a	\$ -	n/a
Monument Sign	10	\$ 5,841	\$ 178,876	19	\$ 8,448	\$ 220,712	9	90%	\$ 2,607	45%	\$ 41,836	23%
Other	66	\$ 21,130	\$ 462,414	113	\$ 34,801	\$ 1,486,104	47	71%	\$ 13,671	65%	\$ 1,023,690	221%
Change of Use	8	\$ 2,040	\$ -	26	\$ 6,630	\$ -	18	225%	\$ 4,590	225%	\$ -	n/a
Day Care	1	\$ 117	\$ -	1	\$ 150	\$ -	0	0%	\$ 33	28%	\$ -	n/a
Pole Sign	5	\$ 4,865	\$ 245,520	4	\$ 953	\$ 17,250	(1)	-20%	\$ (3,912)	-80%	\$ (228,270)	-93%
Wall Sign	27	\$ 9,324	\$ 216,894	33	\$ 11,298	\$ 247,970	6	22%	\$ 1,974	21%	\$ 31,076	14%
Adult Family Home	25	\$ 4,784	\$ -	45	\$ 8,280	\$ -	20	80%	\$ 3,496	73%	\$ -	n/a
Universal Base Plan	-	\$ -	\$ -	4	\$ 7,490	\$ 1,220,884	4	n/a	\$ 7,490	n/a	\$ 1,220,884	n/a
	1,734	\$ 1,555,997	\$ 89,663,318	1,796	\$ 1,713,445	\$ 99,758,996	62	4%	\$ 157,448	10%	\$ 10,095,677	11%

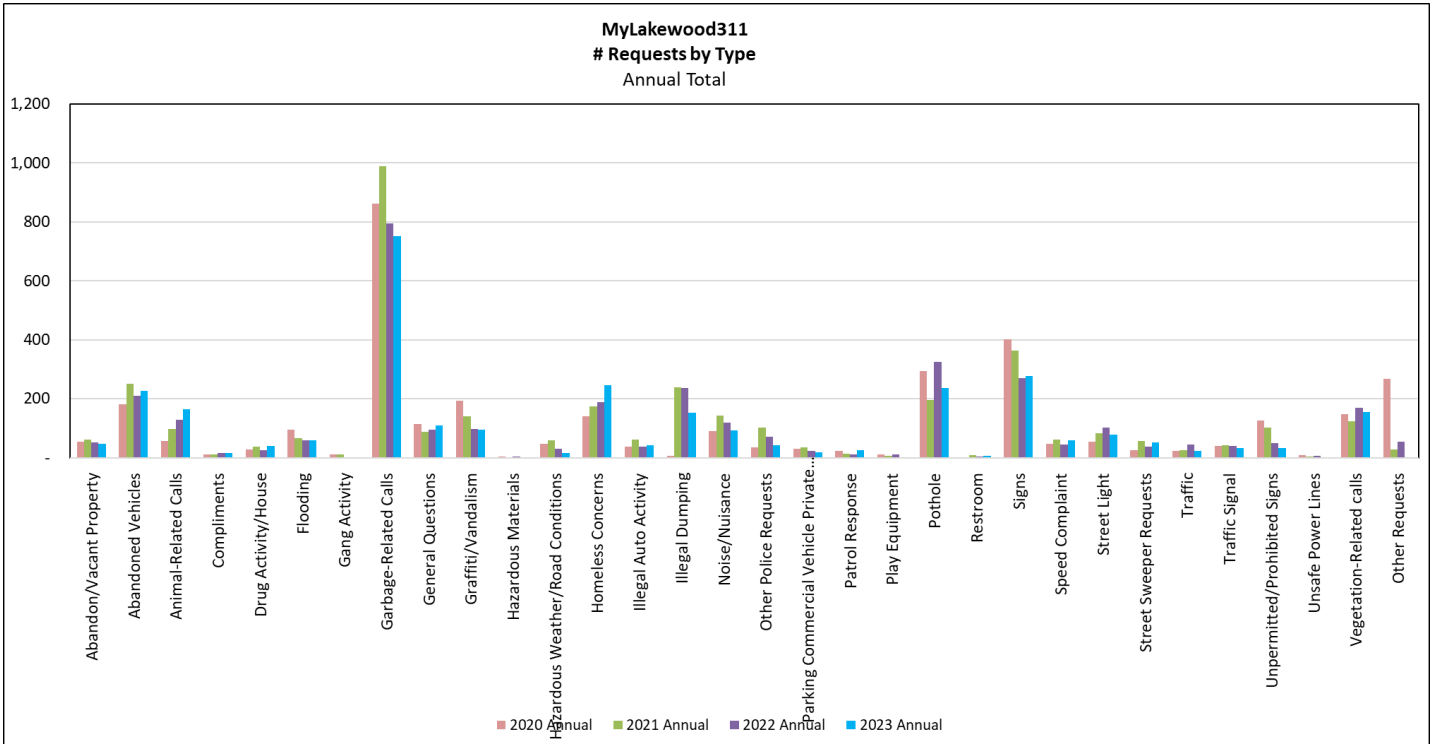
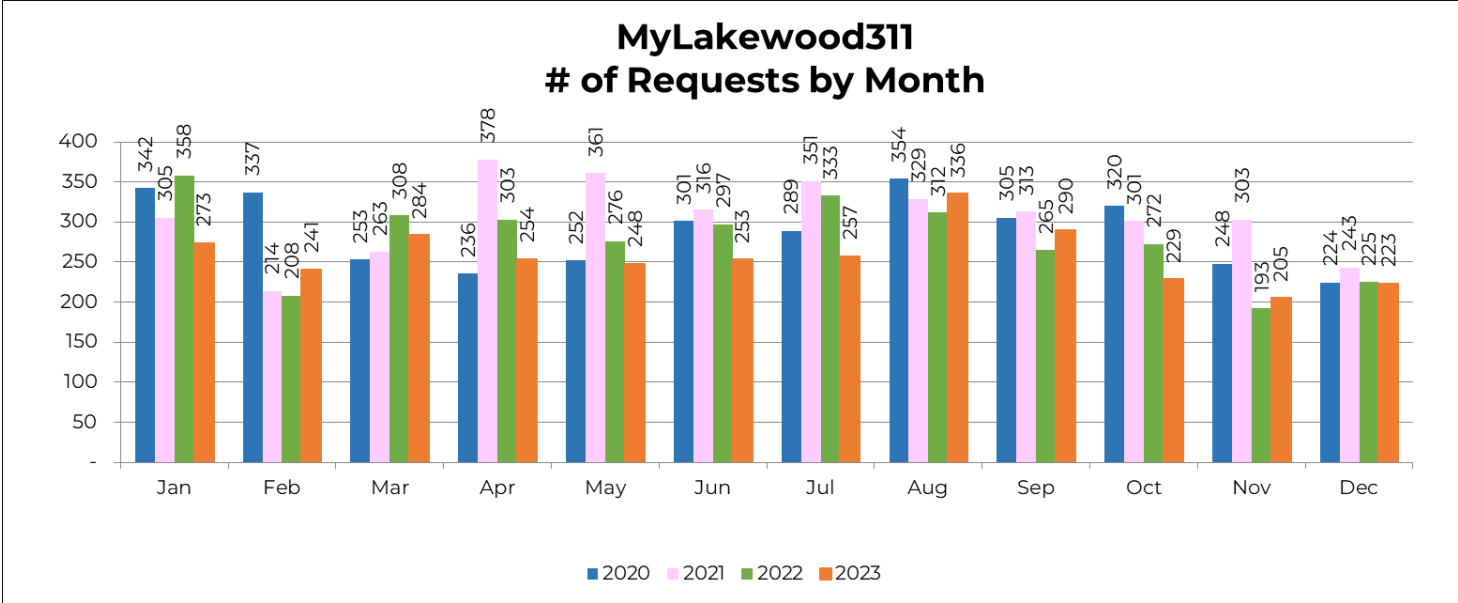
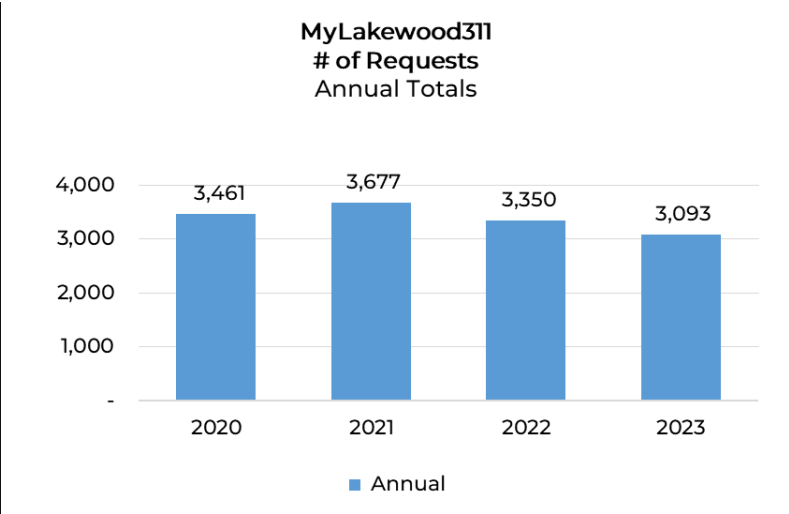
Note:

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



Annual Totals	2022 # Permits	2023 # Permits	2022 Permit Fees	2023 Permit Fees	2022 Valuation	2023 Valuation
Commercial	332	444	\$ 790,704	\$ 868,779	\$ 57,792,406	\$ 63,376,059
Residential	1,326	1,219	\$ 738,322	\$ 801,176	\$ 31,229,621	\$ 34,676,121
Manufactured & Other	76	133	\$ 26,971	\$ 43,490	\$ 641,290	\$ 1,706,816
Total	1,734	1,796	\$ 1,555,997	\$ 1,713,445	\$ 89,663,318	\$ 99,758,996

MyLakewood311 # of Requests by Type					Annual - Change from Prior Year Increase/(Decrease)					
	2020	2021	2022	2023	2023 vs 2022		2022 vs 2021		2021 vs 2020	
Type	Annual	Annual	Annual	Annual						
Abandon/Vacant Property	53	61	52	46	(6)	-12%	(9)	17%	8	15%
Abandoned Vehicles	180	250	210	226	16	8%	(40)	19%	70	39%
Animal-Related Calls	56	98	129	164	35	27%	31	-24%	42	75%
Compliments	10	11	15	15	-	0%	4	-27%	1	10%
Drug Activity/House	27	38	25	39	14	56%	(13)	52%	11	41%
Flooding	95	67	60	59	(1)	-2%	(7)	12%	(28)	-29%
Garbage-Related Calls	861	988	794	752	(42)	-5%	(194)	24%	127	15%
General Questions	115	87	96	108	12	13%	9	-9%	(28)	-24%
Graffiti/Vandalism	192	141	97	94	(3)	-3%	(44)	45%	(51)	-27%
Hazardous Materials	4	2	4	2	(2)	-50%	2	-50%	(2)	-50%
Hazardous Weather/Road Conditions	46	60	30	16	(14)	-47%	(30)	100%	14	30%
Homeless Concerns	141	173	188	246	58	31%	15	-8%	32	23%
Illegal Auto Activity	38	62	37	43	6	16%	(25)	68%	24	63%
Illegal Dumping	6	238	235	152	(83)	-35%	(3)	1%	232	3867%
Noise/Nuisance	90	143	119	93	(26)	-22%	(24)	20%	53	59%
Other Police Requests	34	102	70	42	(28)	-40%	(32)	46%	68	200%
Parking Commercial Vehicle Private Property	30	35	24	18	(6)	-25%	(11)	46%	5	17%
Patrol Response	24	13	11	26	15	136%	(2)	18%	(11)	-46%
Pothole	294	196	326	237	(89)	-27%	130	-40%	(98)	-33%
Restroom	2	8	4	6	2	50%	(4)	100%	6	300%
Signs	401	362	270	276	6	2%	(92)	34%	(39)	-10%
Speed Complaint	47	62	45	58	13	29%	(17)	38%	15	32%
Street Light	54	82	101	79	(22)	-22%	19	-19%	28	52%
Street Sweeper Requests	26	56	37	51	14	38%	(19)	51%	30	115%
Traffic	24	26	44	23	(21)	-48%	18	-41%	2	8%
Traffic Signal	39	43	39	32	(7)	-18%	(4)	10%	4	10%
Unpermitted/Prohibited Signs	127	101	50	33	(17)	-34%	(51)	102%	(26)	-20%
Unsafe Power Lines	8	4	5	2	(3)	-60%	1	-20%	(4)	-50%
Vegetation-Related calls	148	123	169	155	(14)	-8%	46	-27%	(25)	-17%
Other Requests	267	28	53	-	(53)	-100%	25	-47%	(239)	-90%
Total	3,461	3,677	3,350	3,093	(257)	-8%	(327)	10%	216	6%



MyLakewood311 # of Requests by Type
Year 2023

Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total
Abandon/Vacant Property	2	4	-	5	9	5	5	4	2	6	-	4	46
Abandoned Vehicles	22	20	25	16	18	18	28	24	20	19	12	4	226
Animal-Related Calls	10	10	15	15	14	12	14	17	13	19	15	10	164
Compliments	1	2	2	1	1	-	1	2	2	1	1	1	15
Drug Activity/House	-	3	5	3	6	10	1	3	5	1	1	1	39
Flooding	7	-	2	3	-	-	-	1	9	5	12	20	59
Garbage-Related Calls	74	53	84	47	43	73	67	93	76	57	27	58	752
General Questions	4	9	13	9	14	7	10	14	7	13	7	1	108
Graffiti/Vandalism	7	4	13	5	4	4	12	4	21	6	7	7	94
Hazardous Materials	1	-	-	-	-	1	-	-	-	-	-	-	2
Hazardous Weather/Road Conditions	1	5	1	2	-	3	1	-	2	-	1	-	16
Homeless Concerns	23	11	18	27	18	24	30	29	27	15	15	9	246
Illegal Auto Activity	7	3	2	1	7	4	1	5	5	2	2	4	43
Illegal Dumping	13	15	14	16	14	4	9	21	10	13	10	13	152
Noise/Nuisance	6	8	7	7	9	8	8	17	10	4	4	5	93
Other Police Requests	2	4	3	6	4	3	4	6	4	3	2	1	42
Parking Commercial Vehicle Private Property	4	-	2	3	2	1	1	4	-	-	-	1	18
Patrol Response	1	-	1	10	5	1	1	3	1	2	1	-	26
Pothole	39	29	27	36	14	13	7	22	3	14	12	21	237
Restroom	-	-	-	-	2	1	-	1	-	1	-	1	6
Signs	17	38	30	13	20	20	22	20	22	18	29	27	276
Speed Complaint	3	5	4	2	9	9	-	8	11	3	2	2	58
Street Light	18	5	1	4	9	2	6	4	7	8	7	8	79
Street Sweeper Requests	1	3	5	3	3	-	1	4	3	2	22	4	51
Traffic	1	1	3	1	2	1	-	6	4	3	-	1	23
Traffic Signal	3	2	2	1	2	4	3	3	6	2	-	4	32
Unpermitted/Prohibited Signs	1	3	1	5	2	-	1	3	5	-	2	10	33
Unsafe Power Lines	-	1	-	-	-	-	-	-	-	1	-	-	2
Vegetation-Related calls	5	3	4	13	17	25	24	18	15	11	14	6	155
Total	273	241	284	254	248	253	257	336	290	229	205	223	3,093

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

MyLakewood311 # of Requests by Type
Year 2021

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

MyLakewood311 # of Requests by Type
Year 2020

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

Executive Leadership Team

Performance Measures	Target	YTD	Previous Year Ends			
		Q4	2022	2021	2020	2019
Percentage of performance evaluations due during quarter completed	100%	22%	48%	31%	38%	44%

Informational Measures	Historic Average	YTD	Previous Year Ends			
		Q4	2022	2021	2020	2019
Percentage of employees in compliance with quarterly mandatory training	91%	95%	97%	81%	91%	89%
Percentage of performance evaluations due during quarter completed	40%	22%	48%	31%	38%	44%
Worker's Compensation Experience Factor (not cumulative)	<1.0	0.9151	0.90	0.89	1.01	1.02
Percentage of new hires from underutilized EEO category	25%	32%	25%	N/A	N/A	N/A

Finance

Performance Measures	Target	YTD	Previous Year Ends			
		Q4	2022	2021	2020	2019
% of accounts receivable aged balances over 60 days versus annual billing	5%	0.70%	1.47%	0.17%	0.07%	1.54%
GFOA Award Received for the Annual Comprehensive Financial Report (ACFR) (2013-2021) ⁽¹⁾	Yes	N/A	Yes	Yes	Yes	Yes
GFOA Award Received for the Popular Annual Financial Report (PAFR) (2013-2021)	Yes	N/A	Yes	Yes	Yes	Yes
GFOA Award Received for 2023 & 2024 Biennium's Budget Document ⁽¹⁾	Yes	N/A	Yes	Yes	Yes	Yes
Clean Audit for Prior Fiscal Year ⁽²⁾	Yes	N/A	Yes	Yes	Yes	Yes
Bond Rating Per Standard & Poor's ⁽³⁾	AA	N/A	AA	AA	AA	AA

Informational Measures	Historic Average	YTD	Previous Year Ends			
		Q4	2022	2021	2020	2019
# of invoices paid annually	7577	7,986	7,453	7,221	7,160	8,350
% of invoices paid within 30 days of invoice date ⁽⁴⁾	95%	88.7%	89%	89.25%	89.18%	89.83%

Information Technology

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

Informational Measures	Historic Average	YTD	Previous Year Ends			
		Q4	2022	2021	2020	2019
# of users served	248	250	250	259	223	259
# of personal computers maintained	466	450	500	492	444	428
# of applications maintained	140	143	140	140	139	139
# of servers maintained (LAN/WAN)	83	49	85	81	82	83
# of Cell Phones maintained	222	230	250	205	205	229
# of Shoretel phones operated and maintained	290	290	290	290	290	290
% of IT system up-time during normal business hours	97%	100%	90%	100%	100%	99%
% of communications up-time during normal business hours	98%	100%	90%	100%	100%	100%
Number of help desk requests received (YTD)	1612	2315	1,498	1,601	1,466	1,885
Help desk requests resolved: Total requests resolved (YTD)	1570	2286	1,732	1,478	1,311	1,759

City Council

Performance Measures	Target	YTD	Previous Year Ends			
		Q4	2022	2021	2020	2019
# of City Council retreats	1 time this year	1	3	2	1	1
# of City Council sponsored/supported events	20 per year	38	25	21	5	33

- New Year, New You Welcome Walk
- 23rd Korean American Night
- Steilacoom Kiwanis Winter Fest
- Chief Leschi Memorial Walk
- 25th Annual Asia Pacific New Year Ceremony
- Lakewood Multicultural Coalition Dr. Claudia Thomas Community Service Gala
- Lakewood Rotary Annual Fundraiser
- Lakewood Chamber of Commerce Blue Ribbon Cutting Ceremonies
- Cops V. Teacher Basketball Game
- Living Access Support Alliance (LASA) Annual Breakfast Event
- Pierce County Law Enforcement Memorial Event
- Kids Fishing Event
- Clover Park Technical College Scholarship Ceremony
- Arlington Project at Clover Park High School
- Lakes High School Student Artist Reception
- Dancing in the Streets Festival
- Communities in Schools of Lakewood Breakfast Event
- Youth Summit
- Summer Concert Series
- SummerFEST
- Asia Pacific Cultural Center Samoa Cultural Week
- Groundbreaking Ceremony for Fort Steilacoom Park Athletic Field
- National Night Out
- Dancing in the Streets Festival
- Springbrook Park End of Summer Celebration and Community Resource Fair
- Asia Pacific Cultural Center Polynesian Luau
- American Red Cross - Frontlines of Climate Crisis Event
- Fiesta de la Familia
- 76th Air Force Ball
- Asia Pacific Cultural Center Korean Chuseok Festival
- City of Lakewood Volunteer Recognition Event
- Economic Development Board to host the Manufacturing Day
- Truck and Tractor Day
- American KAPWA Community Celebration
- Fall Community Clean Up Event
- Fallen Officer Food and Blood Drive
- Holiday Parade and Tree Lighting
- Jingle Bell 5K

Community Economic Development

Performance Measures	Target	YTD	Previous Year Ends			
		Q4	2022	2021	2020	2019
CDBG						
# of owner-occupied units rehabilitated	25	10	10	7	11	4
# of new affordable housing units constructed	9	0- Boat St underway	Boat St not started	0	0	5
# persons assisted with CDBG emergency payments programs, including	< 30	142	122	394	n/a	n/a
# persons with access to affordable housing through fair housing activities or emergency relocation assistance	100	8580	138	0	15	7
Nuisances and Abatements						
# of dangerous building abatements completed	25	12	18	16	14	5
RHSP						
# rental properties inspected	913	479	369	254	283	232
# rental units inspected	2,451	1380	498	394	735	787
# of household units provided relocation assistance	< 20	54	22	N/A	N/A	N/A
Economic Development						
# of participants attending forums, focus groups, or special events	500	649	560	153	36	495

Informational Measures	Historic Average	YTD	Previous Year Ends			
		Q4	2022	2021	2020	2019
Measure- CDBG						
# of persons with new or improved access to public facility or infrastructure	5,115	0	5,345	0	875	5,115
# units assisted that are occupied by the elderly	12	20	12	28	5	4
\$ program income received (CDBG & NSP)	\$180,894	\$103,156	\$364,600	\$270,294	\$171,163	\$101,225
Measure - Nuisances and Abatements**						
#of dangerous building abatements pending	65	46	8	78	75	41
# of public nuisances completed annually	3	4	6	5	14	3
# of public nuisances pending	10	18	5	16	7	6
Measure- RHSP						
# rental properties registered	3,732	1,913	5,120	1,921	2,499	198
# rental units registered	13,915	14,950	29,474	11,629	13,902	1,116
Measure- Economic Development						
\$ investment created through economic dev efforts	\$320,000,000	\$228,284,777	\$569,306,864	\$470,001,046	\$488, 375,205	\$303,316,305
# of business retention/expansion of interviews conducted	80	110	103	106	127	101
# of new market rate, owner-occupied housing units constructed annually	40	49	143	89	25	48
# of projects where permit assistance was provided	40	99	80	60	37	48
# of special projects completed	50	58	55	64	46	71
# of economic development inquiries received	200	229	306	277	266	636
# of business licenses issued in Lakewood	700	648	760	732	755	553
# of new development projects assisted	30	36	42	32	38	32
Measure- Building Permit						
# of permits issued	tbd	1,789	2,405	tbd	1,769	1,716
# of plan reviews performed	tbd	1,339	1,111	tbd	875	1,057
# of inspections performed	tbd	4,140	6,117	tbd	5,443	7,174
Average turnaround time for 1st review - Site Development Permits	tbd	62	50	30	30	29

Informational Measures	Historic Average	YTD	Previous Year Ends			
		Q4	2022	2021	2020	2019
Measure- Long Range Planning						
Annual Comprehensive Plan & Development Regulation Amendments (setting docket, drafting city-initiated amendments, SEPA review of city-initiated amendments and privately-initiated amendments)	N/A	In-process	Completed	Completed for 2021	Completed for 2020	In-process
Annual Development Regulation Amendments	N/A	In-process	Completed	Not started	Completed for 2020	Not started
Annual Shoreline Restoration Plan and Master Program Review	N/A		Completed	Completed for 2021	Completed for 2020	Completed
Biennial Review of Downtown Subarea Plan (even years)	N/A	In-process	Completed	n/a	Completed for 2020	In-process
Biennial Review of Lakewood Station District Subarea Plan (odd years)	N/A	In-process	Not started	Subarea Plan app'd in 2021; next review 2023	N/A	Not started
American Rescue Plan Act (ARPA) Program - Distribute Funds, Quarterly Reports to Treasury, Quarterly Reports to City Council, Technical Assistance to Subrecipients	N/A	In-process	In-process	In-process	In-process	In-process
Statutory Periodic Review of Comprehensive Plan per GMA (every 8 years/every 10 years)	N/A	N/A	In-process	Not started in 2021	Not started in 2020	In-process
Participation on Countywide and Regional Planning Bodies (GMCC, PSRC Regional Staff Committee, SSHAP Staff Working Group, TLP Continuum of Care, Other Appointed Positions)	N/A	Continual	Ongoing	Continual	Continual	Continual
Reporting to City Council re Projects and Programs	N/A	Continual	Ongoing	Continual	Continual	Continual
Monthly Lakewood Planning Commission Meetings	N/A	6	4	20-24	20-24	20-24
Buildable Lands Report - Development and Tracking	N/A	N/A in 2023	Completed	Completed for 2021	In-process for 2020	In-process 2019
City Population and Employment Growth Targets - Development and Tracking	N/A	N/A in 2023	Completed	In-process	In-process for 2020	In-process
Dicennial Census Data Development and Tracking	N/A	N/A in 2023	Completed	In-process/ nearing completion	In-process for 2020	In-process for 2019

CED - Current Planning

Permit Type- Current Planning	Target # of Days to first review	Quarter 4					Total Permits at Year End				
		Target # of Days	Total Permits	Average Days	% w/in Target?	# Outside Target	2023	2022	2021	2020	2019
Zoning Certification	28	28	15	21	73%	4	33	55	43	28	38
Conditional use	28	28	0	0	0%	0	1	2	1	4	4
Design Review	28	28	7	48	28%	3	17	18	19	10	12
Preliminary plat	28	28	0	0	0%	0	0	1	0	0	0
Sign permit	28	28	12	10	100%	0	64	40	62	55	51
SEPA Environmental	28	28	4	85	25%	3	14	39	20	13	9
Building Permit	28	28	154	18.5	85%	9	361	672	393	346	335
Shoreline permit	28	28	2	57	0%	2	25	19	21	27	19

Permit Type	Target # of Days	Target # of Days	Total Permits	Average Days	% w/in Target?	Outside Target
Commercial Building Permits	30	30	50	14	86%	7
New commercial buildings *	30	30	5	56	0%	5
New multi-family *	30	30	3	77	0%	3
Residential Building Permits	30	30	92	10	100%	0
New Single Family Homes	30	30	2	21	50%	1
Mechanical	30	30	177	19	98%	4
Plumbing	30	30	69	15	93%	5
Site Development	30	30	0	0	0%	0
Accessory Dwelling Unit	30	30	2	3	100	0

City Manager

Performance Measures	Target	YTD	Previous Year Ends			
		Q4	2022	2021	2020	2019
Average # of items on study session agenda	6	4	4	5	5	4
# of presentations of the State of the City	10	10	5	6	6	11

Information Measures	Historic Average	YTD	Previous Year Ends			
		Q4	2022	2021	2020	2019
# of new followers: City Twitter (sunset at end of 2024)	834	445	210	2,710	198	219
# of new followers: LPD Twitter (sunset at end of 2024)	2869	1,002	1,146	8,809	550	969
# of new followers: City FB (sunset at end of 2024)	4134	1,687	856	10,907	3,612	1,160
# of new followers: LPD FB (sunset at end of 2024)	7210	2,455	981	18,248	N/A	2,402
# of new followers: Senior Center FB (sunset at end of 2024)	211	67	44	523	N/A	67
# of posts: LPD Instagram (sunset at end of 2024)	N/A	141	N/A	N/A	N/A	N/A
# of posts: City Instagram (sunset at end of 2024)	158	601	279	49	N/A	145
# of multimedia items produced - Video (sunset at end of 2024)	26	N/A	47	7	N/A	23
Audience Growth Rate %: City FB	tbd	2.4	N/A	N/A	N/A	N/A
Audience Growth Rate %: LPD FB	tbd	1	N/A	N/A	N/A	N/A
Audience Growth Rate %: Senior Center FB	tbd	3	N/A	N/A	N/A	N/A
Audience Growth Rate %: City Instagram	tbd	4	N/A	N/A	N/A	N/A
Audience Growth Rate %: LPD Instagram	tbd	24	N/A	N/A	N/A	N/A
Audience Growth Rate %: City Twitter	tbd	1	N/A	N/A	N/A	N/A
Audience Growth Rate %: LPD Twitter	tbd	1	N/A	N/A	N/A	N/A
Total impressions: City FB	tbd	1,830,263	N/A	N/A	N/A	N/A
Total impressions: LPD FB	tbd	1,401,881	N/A	N/A	N/A	N/A
Total impressions: Senior Center FB	tbd	26,339	N/A	N/A	N/A	N/A
Total impressions: City Instagram	tbd	417,884	N/A	N/A	N/A	N/A
Total impressions: LPD Instagram	tbd	68,904	N/A	N/A	N/A	N/A
Total impressions: City Twitter	tbd	176,117	N/A	N/A	N/A	N/A
Total impressions: LPD Twitter	tbd	435,330	N/A	N/A	N/A	N/A
Total engagement: City FB	tbd	123,057	N/A	N/A	N/A	N/A
Total engagement: LPD FB	tbd	65,250	N/A	N/A	N/A	N/A
Total engagement: Senior Center FB	tbd	1,893	N/A	N/A	N/A	N/A
Total engagement: City Instagram	tbd	20,340	N/A	N/A	N/A	N/A
Total engagement: LPD Instagram	tbd	3,924	N/A	N/A	N/A	N/A
Total engagement: City Twitter	tbd	7,052	N/A	N/A	N/A	N/A
Total engagement: LPD Twitter	tbd	29,172	N/A	N/A	N/A	N/A
Total Video views: City FB	tbd	1,966,655	N/A	N/A	N/A	N/A
Total Video views: LPD FB	tbd	53,889	N/A	N/A	N/A	N/A
Total Video views: Senior Center FB	tbd	88	N/A	N/A	N/A	N/A
Total Video views: City YouTube Channel	tbd	726,700	N/A	N/A	N/A	N/A

Legal

Performance Measures	YTD		Previous Year Ends			
	Target	Q4	2022	2021	2020	2019
# of days on average to review/process a contract	2.3	3.1	2.57	2.78	2.12	1.8
Average days from incident to charging decision by Prosecutor	14		2	N/A	N/A	N/A
Average days from charging decision to filing complaint in Muncipal Court	5	10.5	6.06	N/A	N/A	N/A

Informational Measures	YTD		Previous Year Ends			
	Historic Average	Q4	2022	2021	2020	2019
# of criminal citation cases filed	2,131	1,646	1,623	1,576	2,274	3,050
# of days on average for PRA response (Next Request)	27	12.4	27.57	34	21	24
# of days on average for PRA response (GovQA)	26	11.46	15.73	21.82	13.31	52.19

Human Resources

Informational Measures	Historic Average	YTD	Previous Years			
		Q4	2022	2021	2020	2019
Human Resources						
Number of current (unexpired) Collective Bargaining Agreements as of EOQ (not cumulative)	3	3	2	3.25	3.5	3.25
Voluntary Employee Turnover Rate	<12%	1.80%	12.33%	7.79%	8.17%	7.97%
Number of recruitments in progress (not cumulative)	N/A	19	23	31	10	40
Percentage of employees hired during the quarter last year and still employed	87%	80%	90%	88%	77.5%	93%
Average number of days to complete external recruitment (excluding Police Officers)(not cumulative)	<45	38.5	44	41.25	58.00	36
Percentage of Applicants who are People of Color	40%	45%	45%	N/A	N/A	N/A
Percentage of new hires from underutilized EEO category	60%	32%	25%	N/A	N/A	N/A
Risk Management						
Percentage of employees in compliance with quarterly mandatory training (not cumulative).	91%	95%	97%	85.25%	91.25%	88.75%
Percentage Stay at Work applications of total medical releases to light duty	26%	38%	6%	33%	0	66%
Percentage workers comp developed claim expense of total annual premium cost = Loss Ratio%	189%	62%	471%	149%	7.3%	131%
Worker's Compensation Experience Factor (not cumulative)	0.95	0.9151	0.8988	0.8908	1.0137	1.01587

Municipal Court

		YTD	Previous Year Ends			
Performance Measures	Target	Q4	2022	2021	2020	2019
# of community group road tours	8	14	12	15	6	16
Cost saved from reduced number of court	\$35,000	\$103,218	\$21,249	\$30,516	\$25,708	\$24,113
Number of Veteran's Court participants	18	10	7	29	26	33

		YTD	Previous Year Ends			
Informational Measures	Historic Average	Q4	2022	2021	2020	2019
# of work crew hours performed in lieu of jail	1,048	232	408	568	872	2,344
Cost saved by using alternative sentencing	\$47,406	\$85,302	\$83,048	\$30,426	\$46,751	\$29,399
Number of Veteran's Court graduates	5	1	2	7	5	5

Police

Performance Measures	Target	YTD	Previous Year Ends			
		Q4	2022	2021	2020	2019
Specialty Units						
Successful Property Room Audits (percentage)	100%	100%	100%	100%	100%	100%
K9 training hours	tbd	860.7	1,017	128	N/A	N/A
Marine Service Hours	90	300	501	131	216	363
Criminal Investigations						
Cases assigned for follow up (percent of cases followed up)	1000	924	1,186	1,284	619	1,914
# of findings during Special Operations quarterly audits	0	0	0	0	0	0
Patrol						
Non-Priority Calls (Priority 2-9): # of minutes to respond to call for service	25	26.3	22.9	20.2	19.0	23.6
Top Priority calls (Priority 1): Average time from receipt to dispatch (in minutes)	4	4.05	3.5	2.8	2.9	3.3
Top Priority calls (Priority 1): Average time from dispatch to arrival on scene (in minutes)	3.5	4.3	2.7	4.1	4.0	4.4
Professional Standards						
% of officers meeting state requirements for annual training hours	100%	100%	100%	100%	100%	100%
# of training hours provided	8,080	16,407	18,318	12,453	11,190	11,199
Use of force as percent of arrests	5%	7.35%	6.92%	7%	6.25%	5.25%
Uses of force as percent of calls for service	0.20%	0.25%	0.21%	0.23%	0.21%	0.20%
CSRT						
Average calendar days: Code complaint to first investigation	7	2	4	2.5	2.25	2.25

Police

Informational Measures	Historic Average	YTD	Previous Year Ends			
		Q4	2022	2021	2020	2019
Specialty Units						
# of traffic stops	5,467	4,631	4,477	3,437	5,021	8,934
Animal Complaints	1,763	1,733	1,847	1,366	1,301	2,538
# of captures by K9	17	42	15	17	16	22
Special Response Team (SRT) Missions/Callout	13	26	14	15	10	14
Special Response Team (SRT) Training Days	33	44	39	30	32	30
Civil Disturbance missions	3		0	1	9	0
Civil Disturbance Team Training Days	3		1	4	2	6
Vehicle Collisions (Fatality)	3	4	1	3	3	3
Vehicle Collisions (Injury)	196	445	126	231	194	233
Vehicle Collisions (Non-Injury)	1087	1006	1522	992	832	1000
Narcotics Detections	40	N/A	N/A	N/A	N/A	N/A
Criminal Investigations						
Cases cleared by investigation	956	811	743	1,284	621	1,177
Amount of narcotics seized (lbs)	37		4	62	45	n/a
Patrol						
# of arrests	1,752	1,876	1,474	1,455	1,806	2,271
# of self-initiated calls for service	14,353	14,955	10,772	10,792	14,399	21,448
Total calls for service	50,943	53,921	48,964	48,496	49,474	56,838
Professional Standards						
Successful WASPC accreditation	Yes	NA	Yes	Yes	Yes	Yes
# of internal investigations conducted	9	8	5	6	13	12
Pursuits	32	29	29	25	39	34
Pursuit Terminations	11	5	4	6	16	17
Promotional processes completed	2	4	4	2	0	3
Hiring processes completed	8	16	13	12	2	5
Resignations/Retirements/Termination	9	14	11	17	3	5
CSRT						
Total number of code enforcement complaints received	664	561	649	708	619	680
Total code enforcement cases initiated during the reporting period	617	546	596	671	503	700
Code enforcement cases resolved through voluntary compliance	224	235	220	242	202	234
Code enforcement cases resolved through forced compliance	63	22	71	65	72	45
Code enforcement: Average calendar days, Inspection to Forced Compliance	9	5.25	1	24	10	2
Code enforcement: Average calendar days, Inspection to Voluntary Compliance	26	19	37	41	14	11.25
Code enforcement: Average calendar days, Inspection to Compliance	49	12.1	14	65	59	58
Community Meetings Attended	85	47	62	92	28	159

Parks and Recreation

Performance Measures	Target	YTD	Previous Year Ends			
		Q4	2022	2021	2020	2019
Street Operations and Maintenance						
% of completed MyLakewood311 requests	100%	98%	90%	97%	97%	98%
# of illegal dumping requests responded to	tbd	683	N/A	N/A	N/A	N/A
# of potholes responded to	<275	216	326	187	289	259

Informational Measures	Historic Average	YTD	Previous Year Ends			
		Q4	2022	2021	2020	2019
Admin						
Cost Recovery % Target - 45% for parks and recreation services *	45 %	43%	49%	49%	44%	46%
Human Services						
Monthly average attendance at Lakewood Community Collaboration Meetings (duplicate participants)	40 each month	24.25	28.5	102	145	150
# of human services contracts managed	22	21	22	26	26	24
Recreation						
\$ vendor sales generated from Farmers Market	\$352,635	657,708	\$462,041	\$520,000	\$56,000	\$372,500
# of partners at SummerFEST	105	190	200	N/A	20	95
\$ vendor fees generated from SummerFest	\$9,460	\$21,105	\$13,220	N/A	\$5,700	N/A
\$ sponsorship, grants and in-kind service	\$87,813	183,000	123,800	\$52,150	\$62,000	\$113,300
# of dollars distributed for SNAP for Farmers Market	tbd	N/A	N/A	N/A	N/A	N/A
Senior Center						
# of unduplicated seniors served	1,149	1,248	1,144	687	1,074	1,692
\$ revenue generated from grants, fees, donations & in-kind support	\$45,638	\$26,102	\$30,865	\$26,514	\$46,607	\$78,566
# of volunteer hours	1,035	294	255	552	1192	2140
Park Facilities						
# of special use permits generated at park site (not FSP)	102	140	129	100	36	144
Boat Launch Revenue	\$57,190	\$56,658	\$54,242	\$61,932	\$60,869	\$51,716
# of returning customers	39	52	53	39	11	52
Fort Steilacoom						
# of special use permits for park use	234	321	315	313	66	241
# of returning customers	82	162	142	111	24	52
Property Management						
# of unscheduled system failures	25	12	19	26	12	44
# of service requests	457	312	237	547	356	689
Street Operations and Maintenance						
# of MyLakewood311 service requests regarding street maintenance	1,652	1,431	1,656	1,943	1,183	1,824
# of reported downed signs	337	256	253	326	385	385
# of traffic signal major equipment failures	0	0	0	0	0	0
# of after hour call outs	93	86	84	112	119	59

Public Works

Performance Measures	Target	YTD	Previous Year Ends			
		Q4	2022	2021	2020	2019
SWM Operations & Maintenance						
# of City street curb miles swept	3,600	2,753	3,918	4,270	4,234	3,776
# of catch basins cleaned or inspected	3,400	2,041	3,501	3,242	3,269	4,765
Engineering Services						
Average turnaround time for 1st review - Site Development Permits	30	40	30	30	30	29
Average turnaround time for Right of Way Permits	5	5	5	5	5	6
% of time traffic signals are repaired within 30 days	100%	100%	100%	N/A	N/A	N/A
% of time street lights are repaired within 30 days	100%	0%	86%	N/A	N/A	N/A

Informational Measures	Historic Average	YTD	Previous Year Ends			
		Q4	2022	2021	2020	2019
SWM Operations & Maintenance						
# of hours of storm drain pipe video inspections recorded	642	296	150	1,267	442	709
# of linear feet of storm drain pipe cleaned	23,597	3,820	53	1,752	21,586	47,452
# of tons of sweeping and vector waste disposed of	1,150	274	796	1,538	886	1,381
Engineering Services						
# of businesses/properties inspected for SWM compliance	197	193	257	110	189	234
# of traffic signals operated and maintained	68	64	64	68	69	69
# of City maintained street lights	2,555	2,736	2,637	2555	2372	2372



To: Mayor and City Councilmembers
From: Tho Kraus, Deputy City Manager
Through: John J. Caulfield, City Manager *John J. Caulfield*
Date: April 22, 2024
Subject: Review of Proposed 2024 Carry Forward Budget Adjustment

BACKGROUND

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

- Revise the estimated beginning fund balance to reflect the final 2023 ending fund balance;
- Adjustments to incorporate items previously approved by the City Council;
- Appropriate projects funded by grants and contributions;
- Continuation of capital projects; and
- New allocations as necessary.

NEXT STEPS

- Public Hearing on May 6, 2024
- Adoption on May 20, 2024

PROPOSED BUDGET ADJUSTMENT SUMMARY

Year 2024:

- Increase beginning fund balance by \$28.24M, resulting in a revised estimate of \$57.16M;
- Increases revenues by \$39.24M, resulting in a revised estimate of \$127.45M;
- Increases expenditures by \$64.41M, resulting in a revised estimate of \$157.73M; and
- Increases ending fund balance by \$3.07M, resulting in a revised estimate of \$26.88M.

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

Fund Group	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance		
	Current Budget	Prop Adj	Proposed Revised Budget	Current Budget	Prop Adj	Proposed Revised Budget	Current Budget	Prop Adj	Proposed Revised Budget	Current Budget	Prop Adj	Proposed Revised Budget
Total Year 2024	\$ 28.92	\$ 28.24	\$ 57.16	\$ 88.21	\$ 39.24	\$ 127.45	\$ 93.32	\$ 64.41	\$ 157.73	\$ 23.81	\$ 3.07	\$ 26.88
General	\$ 11.46	\$ 2.04	\$ 13.50	\$ 46.33	\$ 2.70	\$ 49.03	\$ 50.15	\$ 4.53	\$ 54.68	\$ 7.64	\$ 0.21	\$ 7.85
Special Revenue	\$ 3.27	\$ 3.82	\$ 7.09	\$ 6.75	\$ 11.52	\$ 18.27	\$ 6.83	\$ 14.91	\$ 21.74	\$ 3.19	\$ 0.44	\$ 3.63
Debt Service	\$ 1.58	\$ 0.46	\$ 2.04	\$ 3.61	\$ -	\$ 3.61	\$ 3.68	\$ -	\$ 3.68	\$ 1.51	\$ 0.46	\$ 1.97
Capital Projects	\$ 0.79	\$ 16.02	\$ 16.81	\$ 16.66	\$ 23.45	\$ 40.11	\$ 17.08	\$ 39.53	\$ 56.61	\$ 0.37	\$ (0.06)	\$ 0.31
Enterprise	\$ 6.18	\$ 5.04	\$ 11.22	\$ 4.85	\$ 0.29	\$ 5.13	\$ 5.00	\$ 3.29	\$ 8.29	\$ 6.03	\$ 2.04	\$ 8.06
Internal Service	\$ 5.64	\$ 0.86	\$ 6.50	\$ 10.01	\$ 1.29	\$ 11.30	\$ 10.57	\$ 2.16	\$ 12.73	\$ 5.07	\$ (0.01)	\$ 5.07

GENERAL FUND ENDING FUND BALANCE

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

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

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

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

General Fund Ending Fund Balance	2024 Budget	
	Current	Proposed
2% Contingency Reserves	\$ 940,526	\$ 975,115
5% Ending Fund Balance Reserves	2,351,315	2,437,788
5% Strategic Reserves	2,351,315	2,437,788
Total 12% Ending Fund Balance Reserves	5,643,156	5,850,691
+ Economic Development Opportunity Fund	2,000,000	2,000,000
+ Unreserves/Designated for 2023/2024 Budget	32	-
Total Ending Fund Balance	\$ 7,643,188	\$ 7,850,694

General Fund Financial Summary	2024 Budget	
	Current	Proposed
Operating Revenue	\$ 46,046,370	\$ 47,775,832
Operating Expenditures	45,395,290	46,176,091
Operating Income / (Loss)	651,080	1,599,741
As a % of Operating Expenditures	1.4%	3.5%
Other Financing Sources	282,550	1,254,916
Other Financing Uses	4,752,614	8,501,825
Beginning Fund Balance	\$ 11,462,172	\$ 13,497,864
Ending Fund Balance	\$ 7,643,188	\$ 7,850,694

PROPOSED BUDGET ADJUSTMENT DETAILS

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

Fund 001 General

Revenues

- Increase property tax by \$42,000 for a revised estimate of \$7,846,100.
- Increase sales and use tax by \$300,000 for a revised estimate of \$14,273,000.
- Increase parks sales tax by \$100,800 for a revised estimate of \$865,800.
- Increase criminal justice sales tax by \$102,300 for a revised estimate of \$1,540,500.
- Increase admissions tax by \$50,000 for a revised estimate of \$394,800.
- Increase development services permits and fees by \$444,935 for a revised estimate of \$2,446,935.
- Increase interest earnings estimate by \$185,200 for a revised estimate of \$542,700.

City-Wide AFSCME Collective Bargaining Agreement Implementation, New/Ongoing & 1-Time

Add \$390,005 (\$379,005 ongoing / \$11,450 1-time) to implement the AFSCME Contract approved by the City Council in January 2024. This contract period is 12/1/2024–12/31/2027. The 2024 cost of living increase is 5%.

AD – Office of Public Defense Grant, Revenue Neutral/1-Time

Add \$68,000 for OPD grant received from Washington State Office of Public Defense for funding period 1/1/2024–12/31/2025. The funds must be used in accordance with the grant agreement which provides for reimbursement of training costs for public defense service providers, investigator and/or expert services, social worker services to assist public defense attorneys and interpreter services for attorney-client interviews and communications.

CC – Friendship City Trip, New/1-Time

Add \$15,000 for Friendship City Travel. The City of Lakewood's Friendship City, Danzhou City in Hainan Province, People's Republic of China, invited the Mayor and representatives from Lakewood to visit in 2024 to strengthen the relationship between the two municipalities. In early March 2024 the Lakewood City Council agreed to send a small delegation to Danzhou (Mayor, Economic Development Manager and Communications Manager) in early May. The budget covers airfare, meal/incidentals during travel days and includes a one-night hotel stay in China, if necessary. Danzhou City will cover all other expenses of the trip, including lodging, meals and transportation.

CC – Sister City Delegation Visit, New/1-Time

Add \$5,400 Sister City Delegation Visit. The City of Lakewood is hosting a delegation of dignitaries from Gimhae City, Republic of South Korea as part of its Sister Cities exchange program. The cost estimate is the discounted group rate offered for a four-night hotel stay. The true cost will be confirmed in June.

CM – City Council Retreat Facilitator, New/1-Time

Add \$10,000 for a consultant to facilitate the March 2024 City Council retreat.

CM – Federal Government Relations Contract, New/Ongoing

Add \$3,465 to increase the 2024 contract from \$59,535 to \$63,000.

CM – City Manager Employment Agreement, New/Ongoing

Add \$44,360 to implement City Manager employment agreement.

CD – Economic Development Board Gold Sponsor, New/Ongoing

Add \$6,000 for the City to sponsor the annual event.

CD – General Contracted Plan Review, Revenue Neutral

Carry forward \$100,000 in 2024 for plan review contract for projects other than Western State Hospital. This contract will provide for commercial plan review on an as needed basis as determined by the Building Official. The amount will vary from project-to-project and year-to year. The use of a consultant contract is based on staff availability and the complexity of the building plans. The cost of contracted services are reimbursed through the collection of plan review fees at the time a building permit application is submitted to the City.

CD – Downtown Subarea Contracted Plan Review, Continuation/1-Time

Carry forward \$22,950 for contracted services to review the Lakewood Downtown Subarea Plan. The City adopted the Lakewood Downtown Subarea Plan in 2018 and the Lakewood Station District Subarea Plan in 2021, with provisions to monitor and review the plans every two years. The Downtown Subarea Plan review coincides with The City's preparation of a Comprehensive Plan periodic review in 2024, whereas until amended the Station District Subarea Plan review was due in 2023. An amendment to review the Station Subarea Plan is anticipated to coincide with the Downtown Subarea District Review in 2024 and thereafter both would be reviewed every 5 years with either the Comprehensive Plan progress report or periodic update in 10 years. As part of the review, the consultant (BERK Consulting, contract approved August 1, 2023) will review the implementation status of policies, strategies, and infrastructure investments, as well as development activity in the subareas. Based on the initial review provided, the City may request further assistance to complete the subarea plan updates, should updates be appropriate. Potential funding source is Washington State Department of Commerce 2023 grant, however; the current proposed budget adjustments reflect costs to the General Fund and will not be spent if the grant materializes.

CD – Tax Increment Financing Strategy, Continuation & New/1-Time

Carry forward balance of \$13,520 (continuation) and add additional funds \$25,000 (new) for consultant services to conduct a Tax Increment Financing (TIF) analysis and to provide an implementation plan within the Downtown Subarea. The Downtown Planned Action Ordinance, adopted October 2018, requires upwards of \$30 million in infrastructure improvements plus a Downtown park. The area is a Regional Center, as designated by Puget Sound Regional Council, calling for a significant increase in commercial and residential development. The following thresholds of new land uses are contemplated by the Downtown Planned Action: By 2035, to support 2,257 net residential units, and to support 7,369 net jobs. At the time of subarea adoption there were 419 dwelling units, and approximately 5,000 jobs. The TIF for Jobs bill was signed by Governor Jay Inslee in May of 2021. TIF is a powerful public-private partnership tool that allows local governments to encourage private development in targeted areas by financing public infrastructure and improvements with additional property taxes from increased property values resulting from that public investment and the ensuing, related private investment. A local government may create increment areas and bond against future increases in taxes anticipated due to new development. An established TIF increment area will help the City of Lakewood to fund infrastructure within the Downtown. TIF increment areas require highly technical analysis, carefully planned implementation, and collaboration with private development in order to be successful. Timing is critical in creating increment areas where we know development will occur.

CD – Department of Commerce Climate Planning Grant, Revenue Neutral/1-Time

Add \$30,000 to design climate action plans that incorporate a variety of measures to reduce GHG emissions from across their economies in six key sectors (electricity generation, industry, transportation, buildings, agriculture/natural, and working land. The grant period is from 1/1/2024 to 06/15/2025.

CD – Department of Commerce Growth Management Services Grant, Revenue Neutral/1-Time

Add \$87,500 to address ways to accommodate growth. It requires that the fastest-growing cities and counties complete comprehensive plans and development regulations to guide future growth. The grant period is from 1/1/2024 to 06/15/2024.

CD – Department of Commerce Middle Housing Grant, Revenue Neutral/1-Time

Add \$49,900 Commerce's Middle Housing Program offers grants and technical assistance to help cities in the central Puget Sound region provide middle housing. These jurisdictions have the first state due dates to update their comprehensive plans and development regulations for accommodating housing needs. The grant period is from 1/1/2024 to 06/15/2025.

CD – City Tree Fund, Revenue Neutral / 1-Time

Carry forward the balance of \$474,096 for projects that meet certain program criteria. The City collects money for its City Tree Fund as payment in lieu of onsite tree replacement for removal of trees in excess of retention requirements, and as mitigation for oak trees removed in conjunction with development projects. The City has an obligation to spend the funds received for planting of trees to include oak trees and activities intended to improve Oregon White Oak Woodland habitat as well as improving the health of current or new tree and natural areas citywide. Since inception, the City has received \$535,840 in City Tree Funds and spent \$61,744 as of December 31, 2023.

The use of funds is earmarked/proposed as follows:

- \$25,000 for American Lake Park
- \$417,600 Pannatoni Mitigation
- \$31,496 Remaining Balance

LG – Opioid Abatement, Revenue Neutral/1-Time

Carry forward \$125,133 for 2022 & 2023 opioid distributions received less expenditures incurred (\$127,298 less \$2,165) and add \$246,269 for 2024 distributions received.

LG – Stop Violence Against Women Grant, Revenue Neutral/1-Time

Increase \$6,827 to cover the Assistant position assigned to this project which provides support on STOP grant activities that will enhance the prosecution's response to adult or teen victims of domestic violence, sexual assault, stalking, and dating violence.

MC – Municipal Court Contract, Revenue /Ongoing

Add \$215,786 in Municipal Court contract revenue based on 2023 true-up resulting in 2024 revenue of \$361,044 for the City of DuPont (added camera enforcement in 2023) and \$66,242 for the Town of Steilacoom.

MC – Therapeutic Court Grant, Revenue Neutral /Ongoing

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

PD – FBI Innocence Lost Grant, Continuation/Ongoing

Add \$20,422 to cover overtime work for two officers with the FBI in targeting the prosecution of organized crime groups responsible for the promotion of prostitution, specifically juvenile prostitution, interstate, or through the use of interstate commerce, drug trafficking, money laundering, and alien smuggling. The current contract runs from 10/1/2023 – 9/30/2024.

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

Add \$6,250 in carry forward revenue available for drawdown. The current contract runs from 7/1/2022 – 6/30/2024. This is indirect federal funding from the Department of Justice through the Department of Commerce and the City of Puyallup. These funds pay a portion of the regular time and benefits of a dedicated Lakewood Officer to TNET.

PD – Western State Hospital Community Partnership – Revenue Neutral/Ongoing

Add \$1,000 in carry forward revenue available for drawdown. The purpose of this contract is to establish a community partnership between WSH and the City of Lakewood to support community policing efforts in the Lakewood community surrounding WSH. The budget includes payment for salaries, benefits, supplies, and equipment of 1.0 FTE Investigator, 0.75 FTE Officer Mid-Level, and 0.5 FTE Community Service Officer. The current contract runs from 7/1/2023 to 6/30/2025.

PD – Jail Service, New/Ongoing

Add \$200,000 for jail services, increasing the budget from \$600,000 to \$800,000.

PD – Criminal Investigations Digital & Electronic Small Tools & Equipment, New/1-Time

Carry forward \$2,790 for the purchase of small tools and equipment. The Police department has been attempting to order mission specific equipment needed for digital and electronic investigations that allows them to search, preserve and gather evidence from phones, tablets and computers. The specific equipment needed is on backorder and the department is on a waiting list since October 2023.

PD – Patrol Ballistic Plates & Helmets, New/1-Time

Add \$15,027 for the purchase of active shooter kits for all commissioned officers in the Police department. The first half of the purchase was covered largely by a grant while the second purchase will not be covered.

PD – Professional Standards Training, New/1-Time

Add \$64,716 for continuation for professional development. As Covid restrictions have been loosened, the department is seeing an increase in officers requesting to increase their knowledge and attend both in and out of state training. Continuing education is instrumental in the continued improvement of officers and ultimately the success of the department.

PD – Drone/UAS Program, Revenue Neutral/Ongoing

Add \$14,500 for drone equipment replacement funded by drone pilot registration program revenues. The Lakewood Police Department’s drone program is operating with equipment that is antiquated and becoming more unreliable. There has not been significant investment in this equipment in years and technology is rapidly changing. The request is for a designated Drone/UAS (Unmanned Aircraft System) program beginning with 2024. The purpose of this program is to provide funding for the purchase of equipment necessary to operate the City’s drone program.

The Police department has scheduled two classes for 2024 where they will instruct for FAA Part 107 Drone pilot certification. The classes will have 22 registered students that will be charged \$330 for tuition, billed to their agency at the start of the class. Payments received will be accumulated and earmarked for the purchase and maintenance of UAS program equipment.

PD – Lexipol, New/1-Time

Add \$66,000 for Lexipol. Anticipated year 1 cost (2024) for implementation is \$66,000 and then annual subscription cost of approximately \$26,000 per year starting year 2 (2025). Lexipol writes policy each year during the legislative cycle or when CJTC (Criminal Justice Training Commission) makes changes to police requirements. A large percentage of law enforcement agencies in the state already subscribe to Lexipol. Lakewood currently adjusts policy in-house and it is not always consistent with surrounding agencies, nor is it the most efficient way to adopt policy. Lexipol provides a full library of customizable local government policies and training bulletins that are updated in response to new federal laws and court decisions. In 2024, cellular phone services

migrated from AT&T to T-Mobile saving the City approximately \$30,000 annually. These savings can be used to offset the annual subscription cost beginning in 2025. This item is budgeted in the Information Technology internal service fund with a chargeback to the Police department.

PK – CHOICE Grant, Grant/1-Time

Carry forward program expenditures of \$68,928 funded by grant revenue from the Washington State Health Care Authority (HCA) CHOICE. The City has been the fiscal agent for the Lakewood's CHOICE program since July 1, 2019. It is a behavioral health initiative that serves parents and youth directly with various programs and curricula in partnership with the school district and local nonprofit organizations. This initiative does high impact work and is a great partner in Lakewood. The contract ends 12/31/2023. Most of the contract pays for the two CHOICE contractors who perform the work, and 8% is set aside to cover a portion of the administrative costs as it relates to the Human Services Coordinator position but does not cover other administrative costs such as finance and accounting.

Internal Service Charges:

See internal services funds for additional information.

- Fleet & Equipment
 - Continuation/1-Time
 - \$70,400 Replace Police Vehicle #40781

- Property Management
 - Continuation/1-Time
 - \$28,885 City Hall Space Evaluation
 - \$35,178 Police Station Firearms Range
 - \$405,904 HVAC Upgrades
 - \$75,000 Police Station Generator Controls
 - \$8,025 FSP Caretakers House Repairs
 - New/1-Time
 - \$99,822 Police Station Firearms Range

- Information Technology
 - Continuation/1-Time:
 - \$85,497 Document Management Visual Vault
 - \$19,257 Microsoft Office 365 Implementation
 - \$13,095 Security Enhancements
 - \$4,607 Website Update/Redesign
 - \$19,257 WI-FI Access Points
 - \$14,443 Server Replacement
 - New/1-Time:
 - \$7,500 Copier Replacement - Police
 - \$7,500 Copier Replacement – Municipal Court
 - \$45,000 Mobile Laptop Replacement – Police
 - \$24,505 CrowdStrike Endpoint Detection & Response
 - \$12,517 Information Technology Incident Response Plan
 - \$4,814 GIS (Geographical Information System) View/Edit Licenses
 - \$12,518 Microsoft Teams Share Point Design
 - \$5,777 Drop Box Subscription

Transfers to Parks CIP, New/1-Time

See Parks CIP Fund for additional information.

- \$25,000 to 301.0027 American Lake Access Park (use of City Tree Fund)
- \$250,000 to 301.0055 for Tenzler Log Relocation

General/Street Fund Subsidy

See Street O&M Fund for additional information.

Fund 101 Streets O&M

City-Wide AFSCME Collective Bargaining Agreement Implementation, New/Ongoing:

Add \$38,359 to implement the AFSCME Collective Bargaining Agreement. The AFSCME Contract was settled and approved by the City Council in January 2024. This contract dates are from January 1, 2024- December 31, 2027. The 2024 Cost of Living increase is 5%.

PWE - Replace Traffic Control Signals, Continuation/1-Time

Add \$610,000 for the replacement of traffic control signals. The City uses 63 signal controllers of which 60 are at various stages in their life cycle. Three of the controllers were replaced recently with the same controllers that Pierce County uses and are working successfully as stand-alone units. With the shift to Pierce County maintenance on our traffic signal systems, it is recommended that all controllers be replaced with the same units the County utilizes for their systems. It is not feasible to operate two different controller systems and a number of existing controllers are at the end of their life. The City's controllers are not used by any other jurisdiction in Pierce County which requires additional training, parts inventory, and decreases responsiveness by the County's staff.

Cost is \$610,000 to purchase and install controllers and software necessary to operate and program them. Annual ongoing cost is \$10,000, which is less than the current annual cost of \$15,000 resulting in annual savings of \$5,000.

PWE - Replace School Zone Lights, Continuation/1-Time & Ongoing

Add \$194,000 for the purchase and installation of 34 new school zone lights and associated materials (poles, boxes, etc.) The cost includes hardware, posts, \$14,000 (increase from \$10,000) ongoing annual fee for cell/cloud-based services, electrical installation services.

The City owns and operates 34 school zone lights. These lights are reaching their service life and is requiring expensive and time-consuming repairs. The lights require a staff member to access via ladder to program and an outside electrical services provider to repair. Replacing all 34 units with modern systems serviced via Bluetooth connectivity from the ground or cloud-based services will provide greater safety to staff, little reliance on outside services to repair for a period of time, and enhanced responsiveness to the School District's changes schedules and needs.

Internal Service Charges:

See internal services funds for additional information.

- Property Management
 - Continuation/1-Time
 - \$2,669 City Hall Space Evaluation
 - \$37,507 HVAC Upgrades
- Information Technology
 - Continuation/1-Time:
 - \$7,900 Document Management Visual Vault
 - \$1,780 Microsoft Office 365 Implementation
 - \$1,780 Phone System Upgrade
 - \$1,210 Security Enhancements
 - \$426 Website Update/Redesign
 - \$1,780 WI-FI Access Points
 - \$1,335 Server Replacement
 - New/1-Time:
 - \$2,265 CrowdStrike Endpoint Detection & Response

- \$1,157 Information Technology Incident Response Plan
 - \$445 ARCGIS (Geographical Information System) Migration
 - \$400 GIS (Geographical Information System) View/Edit Licenses
 - \$1,156 Microsoft Teams Share Point Design
 - \$534 Drop Box Subscription
- Risk Management
 - New/Ongoing
 - \$7,738 WCIA (Washington Cities Insurance) Liability Assessment Increase

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

Property Abatement, Continuation/1-Time

Carry forward \$924,698 in expenditures funded Karwan Village abatement revenue \$1,076,982 offset by expenditures incurred in 2023. The Property Abatement portion of this fund accounts for projects that the City has identified and processed through the abatement program. All revenue and the rightful recovery of those project expenses, along with all revenues from fees, fines, and interest, and other rightful recoveries from those projects are deposited into the program for the purpose of funding additional abatement projects.

Rental Housing Safety Program, Continuation/1-Time

Reduce expenditures by \$50,472 due to ending balance shortfall. Program fees will be evaluated as part of the upcoming 2025/2026 budget.

1406 Affordable Housing, Continuation/1-Time

Carry forward \$307,958 funded by ending balance.

Fund 106 Public Art

Public Art, Continuation/1-Time

Earmark \$26,902 for a major art project to be determined funded by ending fund balance.

Fund 180 Narcotics Seizure Fund

Drug Enforcement Administration - Tacoma Regional Task Force), Grant/1-Time

Add \$10,755 in revenues and expenditures funded by the Drug Enforcement Administration to provide funding for officer overtime to work on behalf of the Tacoma Regional Task Force concerning the use and abuse of controlled substances. The current contract runs from 10/1/2023 – 9/30/2024.

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

Add \$17,840 in revenues and expenditures funded by the US. Department of Justice organized Crime Drug Enforcement Task Force for the Pacific Region with a period of performance of 10/01/2023-09/30/24. This grant reimburses overtime hours worked by detectives and investigators with the Special Operations Unit as they assist with surveillance, and other duties as requested by the Task Force Officer or the Drug Enforcement Administration Supervisor. This program is a multi-agency initiative that targets major drug trafficking and money laundering organizations in the United States. The initiatives have been awarded as follows:

The High Mileage Initiative \$4,444 - This initiative focuses on dismantling drug trafficking organizations that distribute large quantities of drugs across the United States. The program targets drug traffickers who use vehicles to transport drugs across the country, hence the name "High Mileage".

The Family Knots initiative \$10,000 – This initiative combats drug trafficking organizations that use family members to facilitate their illegal activities. The initiative aims to identify and

dismantle these organizations by targeting their leadership, financial infrastructure, and communication networks.

Operation LY initiative \$3,396 – This initiative is to continue identifying members of the drug trafficking organization and then dismantle the organization by arresting and prosecuting those involved.

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

Add \$76,230 in expenditures for eligible uses.

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

Fund 181 Felony Seizure

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

Add \$22,370 in expenditures for eligible felony seizure related activity.

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

Fund 182 Federal Seizure

Federal Seizure, New/1-Time

Add \$4,671 in expenditures for eligible federal seizure related activity.

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

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

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

expenditures and entertainment; cash on hand, secondary accounts, and stored value cards (such as prepaid credit cards); transfers to other law enforcement agencies; purchase of items for other law enforcement agencies; costs related to lawsuits; loans; and money laundering operations.

Fund 190 Community Development Block Grant (CDBG) Fund

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

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

HUD - Community Development Block Grant, Grant/1-Time

Add \$273,464 provides annual grants on a formula basis to states, cities, and counties to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons.

Affordable Housing Project HOME, Grant/1-Time

Add \$425,940 to coordinate and mark the programs in accordance with applicable HOME rules and regulations to households whose gross annual household income is at or below eighty percent (80%) of the median under income guidelines established annually by HUD for the Tacoma-Lakewood area.

CDBG – Restricted Funds, Grant/1-Time

Earmark \$1,852,040 restricted funds for future loan programs. The required accounting does not recognize revenues or expenditures since these are revolving funds.

Fund 191 Neighborhood Stabilization Program

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

Add \$303,000 for abatements funded by program income, abatement charges and abatement interest.

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

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

Fund 192 South Sound Military Communities Partnership

SSMCP Operations, Continuation/1-Time

Carry forward \$34,240 for remaining balance for expenditures for eligible SSMCP-related activity.

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

Add \$900,000 in grant funds from the Defense Community Compatibility Account (DCCA) grant program for the JBLM McChord North Clear Zone project. The 2023 Legislature created this grant program to facilitate the compatibility between military installations and neighboring communities. Funding comes from DCCA, Growth Management Services, and Washington State Department of Commerce Capital Budget. Project costs started on July 1, 2023 and expended \$8,433 in 2023.

SSMCP: Office of Local Defense Communities Coalition (OLDCC), Grant/1-Time

Add \$266,885 to address issues that affect military and civilian communities around Joint Base Lewis McChord (JBLM) and to foster outcomes that are mutually beneficial for the South Puget Sound Region

Fund 195 Public Safety Grants

Washington Auto Theft Prevention Authority, Grant/1-Time

Add \$ 563,678 to provide Lakewood Police Officers to the task force in support of the Washington Auto Theft Prevention Grant Program. The officers will serve in the capacity of Detective. The grant period is 7/1/2023 – 6/30/2025.

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

Add \$17,758 in revenues and expenditures for the WTSC Impaired Driving Emphasis grant (10/1/2023-09/30/2024). The grant provides funding for overtime wages and related benefits for law enforcement personnel to participate in scheduled local and multi-jurisdictional DUI, distracted, speeding, and safety patrols.

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

Add \$5,000 for the grant period 10/1/2023 – 9/30/2024. This grant provides funding for overtime and related benefits for law enforcement personnel to participate in scheduled multijurisdictional seatbelt and motorcycle-focused patrol.

Patrick Leahy Bulletproof Vest, Grant/1-Time

Add \$7,538 in revenues and expenditures. The Patrick Leahy Bulletproof Vest Partnership (BVP) reimburses states, units of local government, and federally recognized Indian tribes, for up to 50 percent of the cost of body armor vests purchased for law enforcement officers. The grant period is 4/1/2023 – 8/31/2025.

Emergency Management Planning, Grant/1-Time

Carry forward \$28,690 for remaining balance for grant period of 6/1/2023-6/30/2024. The grant pays the partial salary and benefits of an emergency management coordinator in cooperation with West Pierce Fire and Rescue and the City of University Place. This grant requires a match which is already budgeted in the General Fund Emergency Management budget in addition to in-kind Assistant Police Chief personnel cost and balance of coordinator's salary.

JAG Real Time Crime Center, Grant/1-Time

Add \$47,051 for grant starting 10/1/2022 and expires 9/30/2026. This grant builds a video wall system that will allow the department to better equip the emergency operations center and the training center by offering a large multi-screen display that allows for a myriad of set ups to enhance the ability to monitor ongoing emergent situation.

Pierce County Sheriff's STOP Grant 2023, Grant/1-Time

Add \$6,000 for the grant period 1/1/2024 – 12/31/2024. This grant provides funding for training of law enforcement officers to more effectively identify and respond to violent crimes against women.

Fund 196 American Rescue Plan Act (ARPA)

ARPA Programs, Grant/1-Time

Carry forward \$7,957,253 for ARPA programs funded by grant balance \$6,656,176 and life-to-date 2023 interest earnings \$601,077.

Fund 301 Parks Capital

301.0005 Chambers Creek Trail, Continuation/1-Time

Carry forward \$660,860 in project expenditures funded by project balance of \$560,860 surface water management of \$100,000 for storm related elements of the project. In 2019 Lakewood, Pierce County and University Place entered into an interlocal agreement for the purpose of designing and constructing the Chambers Creek Trail along with bridges and one boardwalk. Bridge #1 construction was completed in late 2021 and opened approximately one mile of trail to users. Phase

2 will build approximately 3.5 miles of trail in the Canyon and will include two more bridges and the associated boardwalks.

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

This budget adjustment results in a life-to-date 2024 cost estimate of \$837,110 funded by:

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

301.0006 Gateways, Continuation/1-Time

Carry forward \$81,170 in project expenditures funded by project balance. Funds will be used to construct new gateways. The cost of a gateway is estimated at \$75,000 and is based on standards costs and does not consider potential unknowns.

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

Carry forward \$46,657 in project expenditures funded by project balance.

This budget adjustments results in a life-to-date through 2024 cost estimate of \$1,525,827 funded by:

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

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

301.0016 Park Equipment Replacement – Annual Program, Continuation/1-Time

Carry forward \$58,345 in project expenditures funded by project balance and increase the total amount available in 2024 to \$78,345. Upon incorporation the City started rehabilitating park sites. This included adding concrete picnic tables and benches to address excessive use and vandalism. The City also inherited metal framed wooden picnic tables from Pierce County. Equipment replacement is needed at all of the parks. The current standard for tables and benches is a heavy gauge metal mesh with thermoplastic coating. This protective coating creates a smooth surface that stays cool to the touch even in the sun, resists fading, mold and vandalism, and will ensure durability through years of high traffic usage. This annual replacement program (current 6-year CIP plan includes \$20,000 cost per year) would enable the City to replace up to 20 tables each year unless funds are needed for park equipment replacement. Equipment replacement may include drinking fountains, benches, damaged playground elements and other site amenities as they wear out, are vandalized or need replacement. The City is able to offset the cost and/or expand this program by

allowing visitors to purchase memorable tables and benches at the park. Specific projects to be determined based on park need and equipment replacement schedules.

301.0017 Park Playground Resurfacing – Annual Program, Continuation/1-Time

Carry forward \$16,456 in project expenditures funded by project balance and increase the total amount available in 2024 to \$31,456. Playgrounds at all City parks are used year-round. The engineered wood chips below the structure get compressed, worn down and migrate to the edges of the park. Replacement is needed to keep the areas safe and to meet national playground and risk management safety standards. Besides wood chips, mats and other surfacing materials are purchased to support areas under swings, slides and entry ramps. Traditionally, the City purchases large quantities in advance of Parks Appreciation Day and Make a Difference Day and utilizes volunteers to move and spread the material.

301.0019 Edgewater Dock, Continuation/1-Time

Add \$201,494 to project expenditures funded by project balance. The City will submit for an RCO grant in 2024. The additional funds will be used for engineering, traffic study, design, and cost estimating in advance of the grant application.

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

- \$50,000 REET
- \$125,000 General Fund
- \$152,512 Various CIP Project Savings
- \$327,512 Total Sources**

301.0020 Wards Lake Improvements, Continuation & New/1-Time

Carry forward \$2,714,578 in project expenditures funded by project balance \$829,061, MVET Paths & Trails \$3,921, WWRP grant \$479,420, Land & Water Conservation Fund \$920,899, YAF Grant \$350,000, and surface water management fund \$56,277 for storm drainage element of the project.

This budget adjustments results in a life-to-date through 2024 cost estimate of \$5,942,518 funded by:

- \$7,315 Grant - Pierce County Conservation Futures
- \$1,850,000 Funds Anticipated
- \$500,000 Grant - WWRP
- \$960,430 Grant- LWCF (Land & Water Conservation Fund)
- \$350,000 Grant - YAF (Youth Athletic Fields)
- \$252,840 Grant – DOC (Department of Commerce)
- \$637,500 General Fund
- \$1,260,837 REET
- \$100,000 SWM
- \$23,575 MVET for Paths & Trails
- \$5,942,518 Total Sources**

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

301.0027 American Lake Improvements, Continuation & New/1-Time

Carry forward/add \$3,205,024 funded (includes new \$25,000) project expenditures funded by project balance \$2,703,079, RCO Grant \$476,945, and General Fund (City Tree Fund) \$25,000.

This budget adjustments results in a life-to-date through 2024 cost estimate of \$4,218,802 funded by:

- \$1,000,000 Grant – RCO, combined WWRP and ALEA
- \$252,840 Grant - DOC (Department of Commerce)
- \$35,000 Pierce County
- \$3,500 Donations/Contributions
- \$2,330,887 General Fund
- \$25,000 City Tree Fund
- \$571,575 REET

\$4,218,802 Total Sources

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

301.0028 Oakbrook Park Improvements, Continuation/1-Time

Carry forward \$150,000 in project expenditures funded by project balance.

This budget adjustments results in a life-to-date through 2024 cost estimate of \$200,000 funded by:

- \$37,000 Grant - Pierce County
- \$100,000 General Fund
- \$63,000 REET

\$200,000 Total Sources

Oakbrook Park is located in the NW neighborhood of Lakewood. In 2022 (\$50,000) funds were provided to make improvements at this site. After meeting with neighborhood groups, additional resources totaling \$100,000 is needed to complete the anticipated improvements which include: picnic shelter, perimeter walking path, site furnishings, vegetation removal, landscaping, fencing and sport court.

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

Carry forward \$1,943,202 in project expenditures funded by project balance \$236,726 and grants totaling \$1,706,476.

Pierce College increased their financial contribution from \$4,472,339 to \$6,000,000, an increase of \$1,527,661. In addition to paying for their share of infield turf, Pierce College will install outfield turf, add ballfield lighting for field #1 that they would use along with all the necessary electrical upgrades and some other proposed improvements such as dugouts, press box, and batting facility.

This budget adjustment results in a life-to-date through 2024 cost estimate of \$6,082,339 funded by:

- \$6,000,000 Grant - State Community College Pierce
- \$350,000 Grant – YAF (Youth Athletic Fields)
- \$994,700 Grant – DOC (Department of Commerce)
- \$15,300 General Fund
- \$250,000 REET

\$7,610,000 Total Sources

The City has made major improvements at Fort Steilacoom Park to support youth sports in recent years. This project would continue in that tradition. The baseball fields at Fort Steilacoom Park serve

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

301.0034 Park Sign Replacement/Monument Signs, Continuation/1-Time

Carry forward \$329,104 in project expenditures funded by project balance.

This budget adjustment results in a life-to-date through 2024 cost estimate of \$330,000 funded by:

\$120,000 General Fund

\$210,000 REET

\$330,000 Total Sources

301.0037 Seeley Lake Improvement Project, Continuation/1-Time

Carry forward \$81,399 in project expenditures funded by project balance \$31,399 and surface water management \$50,000 for the storm drainage element of the project. Pierce County will be contributing approximately \$100,000 in additional funding directly to project and site improvements to include parking area, trail access, bidding and construction management.

This budget adjustment results in a life-to-date through 2024 cost estimate of \$175,000 funded by:

\$100,000 Pierce County Grant

\$25,000 General Fund (new)

\$50,000 SWM

\$175,000 Total Sources

301.0038 Playground Replacement – Annual Program, Continuation/1-Time

Carry forward \$165,000 in project expenditures funded by project. The amount available in 2024 increases from \$125,000 to \$290,000 funded by \$235,000 General Fund \$235,000 and REET \$55,000. Playgrounds are an important amenity in city parks, especially neighborhood parks. Playgrounds are regularly inspected and repaired as needed. The life span of a playground is influenced by use, materials and environment but can typically last between 15-20 years.

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

Carry forward \$51,906 project balance, bringing the total amount available in 2024 to \$62,930 funded by General Fund \$20,000 and various project savings \$42,930. While reviewing park entry sign design options, the City Council requested expansion of the program to include a review of signs city-wide to ensure they are cohesive uniform. Outside support and skills are needed to provide review, design services and project management. Council authorized \$20,000 in the 2022 budget for design services to support a park sign replacement program for 11 different park sites. The City created a stakeholder's group to support the project. During the first stakeholders meeting it became apparent there were several concurrent projects and community needs that could be coordinated to make best use of the stakeholder team and the hired consultants. Examples include electronic reader boards, park and pedestrian and vehicle wayfinding. The expanded scope of work will focus on park wayfinding to include the Fort Steilacoom Park main entry, and communications and electronic reader boards.

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

Carry forward \$100,000 for schematic design and planning for a total project budget of \$100,000. The City's Legacy Plan regarding Parks Capital Facility Plan (PCFP) consists of the top ranked projects. Two PCFPs are provided to account for the development of two different downtown parks:

1) a 2-acre park and 2) a 4-acre park. Funds will be used to explore the options, including schematic design and planning.

301.0045 Motor Avenue Uplighting & Gary Oaks, New/1-Time

Add \$27,458 funded by project balance. The City's downtown sub area plan identifies improvements to road corridors for vehicular and pedestrian functioning and safety. General streetscape improvements such as street lighting, landscaping and signage contribute to increase use and the overall public experience. These funds will be used to design, install and add up lighting and landscaping improvements near the Garry oak trees adjacent to the new public art installation and colonial plaza festival street improvements on Motor Avenue.

This budget adjustment results in a life-to-date through 2024 cost estimate of \$98,329 funded by:

\$15,000 General Fund
\$83,329 Various CIP Project Savings
\$98,329 Total Sources

Uplighting of the oak trees on the city property near the old QFC project was complete in 2022. However, additional work is needed to landscape the area, install water meter and plantings. This will be done in the spring. Costs for lights/meters was \$54,000 with the remainder to be used for landscaping (install water service/meter, update irrigation and landscaping supplies. The City will do the work. The infrastructure (water and power meters / systems) put in now may support future events, restroom building or community park.

301.0048 Nisqually Partnership Project, Continuation/1-Time

Add \$100,000 to increase the state legislative ask to \$300,000 for a total project cost of \$300,000.

The City, in partnership with the Nisqually Indian Tribe, is expected to receive \$250,000 from the state legislature to fully fund art and signage improvements at Fort Steilacoom Park related to the history and culture of the Nisqually Indian Tribe. The City of Lakewood and the Nisqually Indian Tribe are engaged in a collaborative partnership to develop interpretive installations on public lands within the City featuring the unique culture and history of the Nisqually Indian Tribe. The City and Nisqually Indian Tribe's partnership pilot project at Ft. Steilacoom Park intends to add signage, art, and interpretive information throughout the park that will provide an introduction to the Nisqually people and will include Lushootseed language. The installations incorporate information regarding Chief Leschi's legacy. Cultural interpretive markers will be installed along the 1.7-mile Nisqually Loop Trail. The plaza area will include a new kiosk sign with a historic territory map, land acknowledgement statement and introduction to Nisqually tribe along with new benches that include tribal artwork. The Nisqually loop trail will include 6-8 interpretive markers featuring seasonal tribal cultural practices and/or highlighting flora and fauna endemic to the park with Lushootseed language along the trail. The Chief Leschi Trailhead will include kiosk signage and a significant sculptural art installation at newly established park entrance honoring the past and present legacy of the tribe and Chief Leschi.

301.0049 Harry Todd Park Pickleball Courts, Continuation/1-Time

Carry forward \$150,000 project balance funded by grants anticipated.

This budget adjustment results in a life-to-date through 2024 cost estimate of \$700,000 funded by:

\$350,000 Grants Anticipated
\$350,000 General Fund
\$700,000 Total Sources

301.0050 Fort Steilacoom Park Pavilion Acoustics, Continuation/1-Time

Carry forward \$50,000 funded by project balance.

This budget adjustment results in a life-to-date through 2024 cost estimate of \$100,000 funded by:
\$50,000 Various CIP Project Savings
\$50,000 General Fund
\$100,000 Total Sources

301.0053 Fort Steilacoom Park Overflow Parking, Continuation/1-Time

Carry forward \$25,000 project balance.

This budget adjustment results in a life-to-date through 2024 cost estimate of \$275,000 funded by:
\$275,000 General Fund
\$275,000 Total Sources

301.0055 Tenzler Log Relocation, New/1-Time

Add \$247,210 in project expenditures (shelter kit, cradle installation, netting installation and sales tax) funded by General Fund \$250,000 offset by \$2,790 expenditures previously incurred in 2023.

This budget adjustment results in a life-to-date through 2024 cost estimate of \$150,000 funded by:
\$250,000 General Fund
\$250,000 Total Sources

Fund 302 Transportation Capital

302.0000 Earmark Traffic Mitigation LTD 2023 Balance, Continuation/1-Time

Life-to-date through December 2023 traffic mitigation fees received a total of \$114,312. Plan for the use of this money is to first to construct a new traffic signal at Avondale and Gravelly Lake Drive to include signal coordination along the Gravelly Lake Drive Corridor. The estimated cost for a new traffic signal in 2020 dollars is roughly \$700,000 and is anticipated to be covered 50% by traffic mitigation funds matched by 50% City funds. The carry forward budget adjustment includes earmarking \$114,312 of life-to-date 2024 funds for these purposes.

302.0001 Personnel, Engineering, Professional Services, Continuation/1-Time

Carry forward project expenditures of \$29,019 funded by project balance resulting in a 2024 budget of \$708,019. This project accounts for Public Works Engineering time for grant writing, feasibility studies, street capital program management, federal funding reporting requirements, and professional services. The professional services include traffic engineering studies, professional land surveyor research and exhibits, geotechnical and structural engineering, and comprehensive planning.

302.0002 New LED Street Light, Continuation/1-Time

Carry forward project expenditures of \$326,362 funded by project balance. This budget adjustments results in a 2024 budget of \$506,362.

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

Carry forward \$53,384 in project expenditures funded by project balance. This budget adjustment results in a 2024 budget of \$78,384.

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

Carry forward \$8,112 in project expenditures funded by project balance. This budget adjustment results in a 2024 budget of \$268,112.

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

Carry forward \$80,497 in project expenditures funded by project balance. This budget adjustment results in a 2024 budget of \$440,497.

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

Carry forward \$464,022 in project expenditures funded by project fund balance..

This budget adjustment results in a life-to-date through 2024 cost estimate of \$2,038,388 funded by:

- \$1,269,915 Federal WSDOT Grant
- \$134,052 Other/Town of Steilacoom
- \$163,190 General Fund
- \$526,300 REET
- \$15,964 SWM
- \$97,000 302.0000

\$2,206,421 Total Sources

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

Carry forward \$4,486,009 in expenditures funded by project balance \$1,710,171, Federal Highway Administration (FHWA) grant balance \$275,838, and anticipated Congressional funds of \$2,500,000.

This budget adjustment results in a life-to-date through 2024 cost estimate of \$4,619,704 funded by:

- \$390,019 Grant - FHWA
- \$6,685 Contributions
- \$2,500,000 Funds Anticipated – Congressional Direct Spending
- \$960,000 REET
- \$763,000 Unallocated CIP (from various project savings, interest earnings, other revenue)

\$4,619,704 Total Sources

302.0078 New Traffic Signal – South Tacoma Way & 92nd Street, New/1-Time

Add \$1,250,000 in project expenditures funded by TIB grant \$750,000 and transfer in from General Fund \$500,000.

This budget adjustment results in a life-to-date through 2024 cost estimate of \$1,250,000 funded by:

- \$750,000 Grant - TIB
- \$500,000 General Fund

\$1,250,000 Total Sources

302.0083 Hipkins Road SW from Steilacoom Blvd to 104th St SW Continuation/1-Time

Carry forward \$3,009,756 funded by project balance \$1,078,412, GO Bonds of \$1,422,000 and transfer in from SWM \$509,344 for storm drainage element of project.

This budget adjustment results in a life-to-date through 2024 cost estimate of \$3,948,488 funded by:

- \$1,422,000 GO Bonds Funded by TBD \$20 VLF
- \$1,153,000 REET
- \$364,000 TBD \$20 VLF
- \$517,000 SWM
- \$337,500 Unallocated CIP (from various project savings, interest earnings, other revenue)

\$3,948,488 Total Sources

302.0096 Union Avenue, Berkley to Thorne Lane, Continuation & New

Carry forward \$171,240 funded by project balance \$101,681 and TIB Grant \$69,559.

The budget adjustment results in a life-to-date through 2024 cost estimate of \$1,065,000 funded by:

- \$500,000 Grant - TIB
- \$452,000 REET (Grant Match Match)
- \$48,000 Fee-in Lieu Manic Meatballs (Grant Match)
- \$65,000 General Fund

\$1,065,000 Total Sources

302.0098 Pine Street Sidewalk & Pedestrian Crossing, New/1-Time

Carry forward \$1,000,319 funded by project balance \$84,874 and WSDOT Grant \$805,040 and SWM \$110,405 for the storm drainage element of the project. The project scope includes installing a full traffic signal at 84th & Pine along with sidewalks on Pine Street 200' north along with street lighting. Additional elements include pedestrian lighting at crossings, crosswalks, ADA curb ramp retrofits, bike lanes on Pine Street, lighting, and removal of some on-street parking.

The budget adjustment results in a life-to-date through 2024 cost estimate of \$1,080,330 funded by:

- \$882,481 Grant - WSDOT
- \$86,000 REET
- \$111,330 SWM

1,079,811 Total Sources

302.0113 Military Road SW – Edgewood to 112th, New/1-Time

Carry forward \$358,806 funded by project balance \$48,439 and WSDOT Grant \$310,367.

The budget adjustment results in a life-to-date through 2024 cost estimate of \$48,600 funded by:

- \$311,400 Grant - WSDOT
- \$48,600 REET

\$360,000 Total Sources

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

Carry forward \$33,470 funded by project balance \$12,407 and WSDOT Grant \$21,063. Project scope includes pedestrian lighting at crossings, school speed zone flashing beacons and signage re-installed, ADA curb ramp retrofits, sidewalk with curb, pedestrian-scale lighting, and bike lane on one side of the road.

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

- \$656,000 WSDOT Safe Routes to Schools
- \$42,898 REET
- \$114,000 SWM

\$812,898 Total Sources

302.0116 Custer Road from Bridgeport Way to 75th Street - Continuation/1-Time

Carry forward \$3,785,858 funded by project balance \$65,000, TIB Grant \$2,976,686, transfer in from SWM \$513,000 for the storm drainage element of the project, and unallocated CIP (from various project savings, interest earnings, other revenue) \$231,172.

This budget adjustment results in a life-to-date 2024 cost estimate of \$3,785,858 funded by:

- \$65,000 General Fund
- \$2,976,686 Grant – TIB
- \$513,000 SWM
- \$231,172 Unallocated CIP (from various project savings, interest earnings, other revenue)

\$3,785,858 Total Sources

302.0131 Overlay & Sidewalk Fill-In: Custer Rd-John Dower 500' W of BPW, Continuation/1-Time

Carry forward \$1,572,706 funded by project balance \$11,175, WSDOT grant \$1,419,531 and SWM \$142,000 for storm drainage element of project. This project costs two phases of work. Phase 1 constructs improvements to the existing signal at John Dower and Custer Boulevard with left turn pockets and includes curb/gutter and sidewalks on the north side of Custer from the intersection to the existing sidewalk approximately 500' west of Bridgeport Way. Phase 2 is under design and will identify ROW needs and will be used in pursuit of additional funding as opportunities arise.

This budget adjustment results in a life-to-date through 2024 cost estimate of \$1,762,000 funded by:

- \$1,420,000 Grant – WSDOT (Phase 1)
- \$75,000 General Fund (Phase 2)
- \$142,000 SWM

\$1,637,000 Total Sources

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

Carry forward \$1,100,000 in project expenditures funded by project balance \$165,000 and PSRC grant \$935,000. This project is the ROW acquisition and construction to add sidewalks and bike lanes from 87th Ave SW to Weller Rd. Improvements would include Curb, gutter, sidewalks, sharrows, turn lanes, street lighting, drainage, and overlay.

This budget adjustment results in a life-to-date through 2024 cost estimate of \$6,130,000 funded by:

- \$1,698,705 Grant – PSRC (ROW)
- \$1,500,000 Grant – PRSC (Construction)
- \$442,680 Grant – TIB (Construction)
- \$2,301,800 Grant - Safety (Construction)
- \$186,815 REET

\$6,130,000 Total Sources

302.0135 JBLM North Access, Continuation/1-Time

Carry forward \$859,264 in project expenditures funded by TIB grant \$130,215, Lakewood Water District \$279,902, project balance \$289,147, unallocated CIP from various project savings, interest earnings, other revenue \$160,000.

The budget adjustment results in a life-to-date through 2024 budget of \$22,750,746 as follows:

- \$5,484,970 GO Bonds
- \$6,698,002 Grants - TIB
- \$252,860 General Fund
- \$2,389,108 REET
- \$195,000 TBD \$20 VLF
- \$123,530 Developer Fees
- \$4,311,914 SWM
- \$3,295,362 Lakewood Water District

\$22,750,746 Total Sources

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

302.0136 100th St SW from Lakeview Dr to So Tac Way, inclusive of 40th, Continuation/1-Time

Carry forward \$583,381 funded by project balance \$169,335 and PSRC Grant \$413,230.

The budget adjustment results in a life-to-date through 2024 cost estimate of \$633,000 funded by:

- \$413,230 PSRC Grant
- \$100,000 General Fund
- \$119,770 REET

\$633,000 Total Sources

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

Carry forward \$1,024,160 in project expenditures funded by project balance \$870,384, Federal WSDOT grant \$111,690 and SWM \$42,086 for storm drainage element of project. The accounting below includes other projects that were merged with this project.

The budget adjustment results in a life-to-date through 2024 cost estimate of \$5,351,430 funded by:

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

\$5,351,430 Total Sources

302.0142 Ardmore/Whitman/93rd, Continuation/1-Time

Carry forward \$2,560,028 in project expenditures funded by project balance \$2,334,069 and SWM \$225,959 for storm drainage element of project. The intent of this project is to complete Ardmore/Whitman/93rd Streets with curb, gutter, and sidewalks and a new driving surface where appropriate. This will connect the Steilacoom Boulevard corridor to the new Colonial Plaza and Towne Center shopping complex. This will improve pedestrian and non-motorized access through the corridor and improve the ride quality for the motoring public that utilize this road. The reconstruction of this roadway will be accomplished by bringing the infrastructure up to current standards by completing the street lighting system along the corridor, curb, gutter and sidewalks, pavement milling of the existing roadway and an overlay to improve mobility and ride quality. Existing traffic signals will be upgraded with cameras for vehicle detection, and improved storm drain facilities will be installed.

The budget adjustment results in a life-to-date through 2024 cost estimate of \$3,375,000 funded by:

- \$1,683,500 REET
- \$1,354,000 TBD \$20 VLF
- \$337,500 SWM

\$3,375,000 Total Sources

302.0151 South Tacoma Way Between 96th St South & Steilacoom Boulevard, Continuation/1-Time

Carry forward \$843,634 in project expenditures funded by project fund balance of \$114,711 grants \$728,923. The purpose of this project is to reconstruct the wearing course of asphalt along South Tacoma Way between 96th Street SW and Steilacoom Boulevard. Improvements also include pavement repair, grinding, two-inch overlay, channelization, upgrading sidewalk ramps to conform to ADA, and signage.

This budget adjustment results in a life-to-date through 2024 cost estimate of \$868,000 funded by:

- \$705,000 WSDOT Grant
- \$45,000 Anticipated Grant
- \$118,000 REET

\$868,000 Total Sources

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

Carry forward \$51,578 in project expenditures funded by project fund balance of \$51,578.

This budget adjustment results in a life-to-date through 2024 cost estimate of \$2,340,470 funded by:

- \$746,000 Complete Streets Grant
- \$553,119 General Fund
- \$316,241 REET
- \$220,000 SWM
- \$329,500 Unallocated CIP (from various project savings, interest earnings, other revenue)

\$2,340,470 Total Sources

302.0159 Idlewild Road SW – Idlewild School to 112th, Continuation/1-Time

Carry forward \$52,000 in revenues and expenditures funded by General Obligation Bonds \$47,000 and transfer in from SWM \$5,000.

The budget adjustment results in a life-to-date through 2024 cost estimate of \$520,000 funded by:

- \$468,000 General Obligation Bonds
- \$52,000 SWM

\$520,000 Total Sources

302.0160 112th St SW: Idlewild Rd SW to Interlaaken Dr SW, Continuation/1-Time

Carry forward \$44,000 in revenues and expenditures funded by General Obligation Bonds \$44,000 and transfer in from SWM \$5,000.

The budget adjustment results in a life-to-date through 2024 cost estimate of \$490,000 funded by:

- \$441,000 General Obligation Bonds
- \$49,000 SWM

\$490,000 Total Sources

302.0164 Sidewalk Fill-in Farwest Drive from 112th to Lakes High School, & 100th St Ct SW to Steilacoom Boulevard, Continuation/1-Time

Carry forward \$1,539,635 in project expenditures funded by project balance \$317,000 and WSDOT grant \$1,222,605. The project scope includes pedestrian lighting, road reconfiguration, ADA curb ramp retrofits, sidewalk with curb, and bike lanes. Project is anticipated to open to traffic in July 2023.

The budget adjustment results in a life-to-date through 2024 cost estimate of \$1,653,030 funded by:

- \$1,336,000 Safe Routes to Schools
- \$317,030 REET

\$1,653,030 Total Sources

302.0177 Western State Hospital Traffic Lights, Continuation/1-Time

Add \$103,450 in revenues and expenditures funded by WA Dept of Social and Health Services grant. This portion of the project involves a temporary traffic light, which will be replaced with a permanent traffic light with additional funding from DSHS grant once Western State Hospital finishes other hospital construction.

The budget adjustment results in a life-to-date through 2024 cost estimate of \$250,000 funded by:

- \$250,000 DSHS Grant

\$250,000 Total Sources

Fund 303 Real Estate Excise Tax

- Eliminate transfer to 302.0133 Street & Sidewalks (Farwest to Weller) Project due to additional federal grant funds received, decreasing the City's financial obligation.
- Add transfer of \$500,000 to 302.0078 New Traffic Signal 92nd Street & South Tacoma Way for required grant match.
- Add interest earning revenue estimate of \$20,024.
- Decrease real estate excise tax revenue estimates by \$564,000 resulting in a revised estimate of \$2,353,500.

Fund 311 Sewer Capital Projects

311.0002 Side Sewers, Continuation/1-Time

Carry forward \$350,419 in project expenditures funded by project balance. This is annual program averaging \$51,000 per year starting in 2017.

The budget adjustment results in a life-to-date through 2024 cost estimate of \$408,000 funded by:
\$408,000 Transfer In From Fund 204 (4.75% Sewer Surcharge)

\$408,000 Total Sources

311.0004 North Thorne Lane Sewer Extension, Continuation/1-Time

Carry forward \$7,615 in project expenditures funded by project balance.

The budget adjustment results in a life-to-date through 2024 cost estimate of \$1,419,000 funded by:
\$450,000 Pierce County Interlocal Grant
\$35,000 Sewer Availability
\$934,000 Transfer In From Fund 204 (4.75% Sewer Surcharge)

\$1,419,000 Total Sources

311.0005 Maple Street Sewer Extension, Continuation/1-Time

Carry forward \$327,905 in project expenditures funded by project balance.

The budget adjustment results in a life-to-date through 2024 cost estimate of \$1,316,905 funded by:
\$1,141,905 Sewer Availability
\$27,000 General Fund (for transportation CIP element of project)
\$140,000 Transfer In From Fund 204 (4.75% Sewer Surcharge)
\$8,000 SWM (for storm drainage element of project)

\$1,316,905 Total Sources

311.0006 Rose Road & Forest Road Sewer Extension, Continuation/1-Time

Carry forward \$928,103 in project expenditures funded by project balance \$449,707 and Pierce County ARPA Grant \$478,396.

The budget adjustment results in a life-to-date through 2024 cost estimate of \$1,209,000 funded by:
\$611,005 Sewer Availability
\$597,995 Pierce County ARPA Grant

\$1,209,000 Total Sources

311.0007 Wadsworth, Silcox & Boat Street Sewer Extension, Continuation/1-Time

Carry forward \$1,378,543 in project expenditures funded by project balance \$287,000 and Pierce County ARPA Grant \$417,178.

The budget adjustment results in a life-to-date through 2024 cost estimate of \$1,887,000 funded by:

\$287,000 Sewer Availability
\$1,182,822 Pierce County ARPA Grant
\$417,178 Fund 204

\$1,887,000 Total Sources

311.0008 Grant Avenue & Orchard Street Sewer Extension, Continuation/1-Time

Carry forward \$735,600 in project expenditures funded by Pierce County ARPA grant.

The budget adjustment results in a life-to-date through 2024 cost estimate of \$735,600 funded by:

\$735,600 Pierce County ARPA Grant

\$735,600 Total Sources

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

Carry forward \$152,000 in project expenditures funded by project balance.

The budget adjustment results in a life-to-date through 2024 cost estimate of \$152,000 funded by:

\$152,000 Sewer Availability Charges

\$152,00 Total Sources

Fund 401 Surface Water Management

City-Wide AFSCME Collective Bargaining Agreement Implementation, New/Ongoing

Add \$29,770 to implement the AFSCME Collective Bargaining Agreement. The AFSCME Contract was settled and approved by the City Council in January 2024. This contract dates are from January 1, 2024- December 31, 2027. The 2024 Cost of Living increase is 5%.

401.0012 Outfall Retrofit Feasibility, Continuation/1-Time

Carry forward \$60,000 in project expenditures funded by project balance. The budget adjustment results in a life-to-date through 2024 cost estimate of \$60,000 funded by SWM.

401.0014 Water Quality Improvements 2021, Continuation/1-Time

Carry forward \$228,531 in project expenditures funded by project balance. The budget adjustment results in a life-to-date through 2024 cost estimate of \$245,000 funded by SWM.

401.0018 Waughop Lake Treatment, Continuation/1-Time

Carry forward \$81,799 in project expenditures funded by project balance.

The budget adjustment results in a life-to-date through 2024 cost estimate of \$648,650 funded by:

\$301,883 SWM
\$46,565 Department of Ecology Grant
\$300,202 Pierce County Flood Control

\$648,650 Total Sources

401.0020 Drainage Pipe Repair 2022, Continuation/1-Time

Carry forward \$85,729 in project expenditures funded by project balance. The budget adjustment results in a life-to-date through 2024 cost estimate of \$350,000 funded by SWM.

401.0021 American Lake Management District, Continuation/1-Time

Carry forward \$31,037 in project expenditures funded by project balance from special assessments.

401.0023 Clover Creek Reduction Study, Continuation/1-Time

Carry forward \$159,478 in project expenditures funded by project balance. This budget adjustment result in a life-to-date through 2024 cost estimate of \$371,263 funded by SWM fees.

401.0024 Clover Creek Streambank Restoration Study, Continuation/1-Time

Carry forward \$134,280 in project expenditures funded by project balance. This budget adjustment result in a life-to-date through 2024 cost estimate of \$135,000 funded by SWM fees.

401.0025 Drainage Pipe Repair 2023, Continuation/1-Time

Carry forward \$370,719 in project expenditures funded by project balance. The budget adjustment results in a life-to-date through 2024 cost estimate of \$375,000 funded by SWM.

401.0026 Drainage Pipe Repair 2024, Continuation/1-Time

Carry forward \$38,000 in project expenditures funded by project balance. The budget adjustment results in a life-to-date through 2024 cost estimate of \$395,000 funded by SWM.

401.9999 Biennial Stormwater Capacity Grant, New/1-Time

Add \$130,000 in project expenditures funded by Department of Ecology Grant. This grant helps with the implementation or management of municipal stormwater programs.

401.9999 Pollution Prevention Assistance with Department of Ecology, Continuation/1-Time

Carry forward \$157,342 in project expenditures funded by Department of Ecology Grant.

Transfers to Parks CIP

Total \$156,277 – See Parks CIP Fund for details.

- \$100,000 to 301.0005 Chambers Creek Trail Phase II
- \$56,277 to 301.0020 Wards Lake Improvements

Transfers to Transportation CIP

Total \$1,546,087 – See Transportation CIP Fund for details.

- \$502,637 to 302.0083 Hipkins Road SW from Steilacoom Blvd to 104th St SW
- \$110,405 to 302.0098 Pine Street Sidewalk & Pedestrian Crossing
- \$513,000 to 302.0116 Custer Road from BPW to 75th St
- \$142,000 to 302.0131 Overlay & Sidewalk Fill-In: Custer-John Dower to 500' West of BPW
- \$42,086 to 302.0137 Streets: Steilacoom Blvd/88th (Weller to Custer Rd.)
- \$225,959 to 302.0142 Ardmore/Whitman/93rd
- \$5,000 to 302.0159 Idlewild Rd SW: Idlewild School to 112th SW
- \$5,000 to 302.0160 112th St SW: Idlewild Rd SW to Interlaaken Dr SW

Internal Service Charges

See internal services funds for additional information.

Fund 501 Fleet & Equipment

Vehicle & Equipment Purchases/Replacements, Continuation/1-Time

Carry forward the following:

- \$40,000 Replace unmarked police vehicle 40352, funded by replacement reserves.
- \$26,700 Replace marked police vehicle 40472, funded by insurance proceeds.
- \$70,400 Replace marked police vehicle 40781, funded by chargeback to department.
- \$65,000 Replace PW/PRCS O&M vehicle 42330, funded by replacement reserves.
- \$50,000 Replace PRCS O&M double drum roller 42970, funded by replacement reserves.
- \$65,000 Replace PRCS O&M rake-o-vac 42880, funded by replacement reserves.

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

Carry forward \$18,000 for the purchase of PA microphones funded by replacement reserves. The Washington State Criminal Justice Training Commission (WSCJTC) is providing legislatively mandated training for all commissioned officers called Patrol Tactics. The training teaches de-escalation as well as basic patrol tactical concepts that includes high risk stops. These are used when an officer needs to detain/arrest a high-risk subject (i.e. subject who did a shooting, robbery, or possesses firearms). The old technique was to use the PA microphone from the driver's seat and instruct the suspect to exit their car and walk back to the officer. The new tactic that is being taught/recommended by WSCJTC is to conduct this stop while the officer is standing at the rear of the patrol vehicle. This is a much safer technique and requires new microphones installed at the rear of the patrol vehicle at a cost of \$300 per marked patrol vehicle for a total cost of approximately \$18,000. This item was previously approved as part of the 2021/2022 mid-biennium budget.

PD – Upfit Municipal Court Van, Continuation/1-Time

Carry forward \$14,212 to complete upfitting due to supply chain delays causing parts to become unavailable until 2024. Funding source is fleet vehicle reserves.

Fund 502 Property Management

City-Wide AFSCME Collective Bargaining Agreement Implementation, New/Ongoing

Add \$12,882 to implement the AFSCME Collective Bargaining Agreement. The AFSCME Contract was settled and approved by the City Council in January 2024. This contract dates are from January 1, 2024- December 31, 2027. The 2024 Cost of Living increase is 5%.

City Hall Beam Maintenance Continuation/1-Time

Carry forward \$59,819 plus use savings totaling \$108,512 various projects to seal and protect the exposed exterior beams on City Hall building, funded by replacement reserves.

- \$14,082 City Hall Parking Lot Improvements (2025 Project)
- \$50,000 City Hall Plaza Improvements (On Hold)
- \$14,000 City Hall Stairwell Card Reader (savings, charged to ARPA instead)
- \$17,500 Sound Transit Elevator Repair (savings, charged to ARPA)
- \$8,774 Police Station Gate Repair/Replace (Balance)
- \$4,156 Police Station HVAC Controller Upgrade (Balance)

City Hall Space Evaluation Continuation/1-Time

Carry forward \$30,000 for consultant services to perform a needs and space assessment of City Hall as it relates to the current lease to Congresswoman Strickland.

City Hall HVAC/Energy Upgrades, Continuation/1-Time

Carry forward \$421,566 and add \$130,000 for City Hall energy upgrades for a total of \$551,566. Lakewood City Hall is over 20 years old and several of the building systems are experiencing lifecycle issues. Over the next six years or three biennium's, it is recommended that the City update the City Hall HVAC system which includes three components; the chillers (which create cold air); the boilers (that create warm air); and the air handlers (which move the air through the building). All systems contribute to City Hall air quality. In order to implement a facility upgrade project and to make the necessary and/or selected improvements within the required timeline, engineering is needed to develop the designs and plans needed to complete the work. The City will also need to allow time at the end of the project to review energy savings to ensure we have met compliance by June 1, 2028.

Police Station Firearms Range, Continuation and New/1-Time

Carry forward \$35,178 and add \$99,822 for total of \$135,000 funded by project balance (replacement reserves). The hearing unit that provides heat to the firearms range has failed and replacement of the Reznor Makeup Air Unit (MAU) with a similar, yet more efficient unit. The firearms range cannot connect to the rest of the police station HVAC system. It must be on it's own system (air handling and heat) because the lead in the bullets creates a hazmat clean up situation. Northwest Abatement provides filter replacement and lead removal services. There are other offices in the basement too,

however, they are connected to the building's HVAC system. There are pipes in this area that could freeze. This project is also not connected to the IGA (Investment Grade Audit) work that will be done at the police station. However, if the State requires significant improvements to be made, a heat pump is more efficient, but the power improvements would need to be completed first.

Police Station Generator Controls, New/1-Time

Add \$75,000 to replace generator controls. The pro-logic computer (PCL) controls the Police Station backup generator system which is used as an emergency power supply during system / electrical failures. The automatic monthly testing sequence is out of sync and needs to be replaced in order to keep the generator in normal operating condition.

Parks FSP Caretakers House Repairs Continuation/1-Time

Carry Forward \$8,025 for caretaker house repairs funded by replacement reserves. Other than painting the exterior of the house in 2006 when the City took over maintenance and operations from Pierce County, there haven't been any major repairs. This will ensure a safe living environment is maintained for the tenant at this site.

Parks Front St O&M New Fuel Tank, Paving of Wash Station & Salt Cover Continuation/1-Time

Carry Forward \$170,000 to be used to complete a new fuel tank at the Front Street location, pave the Wash Station and complete the Salt cover project. This project would remove a fuel system from the FS shop that has met its useful life and install a new modern fueling station at the O&M Shop that all city vehicles would use to fuel utilizing a card system and computerized tracking which would help in auditing for the finance department.

Fund 503 Information Technology

CW - Document Management System/Visual Vault System, Continuation/1-Time

Carry forward \$88,795. Working in partnership with GRM, City employees are working with the vendor to implement the document management system. This process will take some time to complete as the project spans across all City departments. Once completed, the system will provide a comprehensive solution for managing the creation, capture, indexing, storage, retrieval, and disposition of records within the city. The roll out has been slow due to other higher priority projects such as PALS/CED+, daily City operations, and more recently, issues with the GRM system requiring GRM engineers to resolve and City to test. Target date for completion is December 2024.

CW - Microsoft 365, Continuation/1-Time

Add \$20,000 ongoing. This project is part of the City's strategic plan to migrate applications and data to secure cloud. Microsoft 365 is a turnkey suite of integrated collaboration and productivity applications designed to be deployed all at once to save time and resources. Businesses can use Microsoft 365 to deploy IT infrastructure that incorporates desktop and mobile devices, and the security and authentication systems required to keep data safe in a mobile workforce environment. Microsoft 365 combines features and toolsets from the Windows operating system, the Office 365 productivity suite and the Enterprise Mobility and Security package, which establishes authentication and security protocols for employees and systems to protect data and infiltration by outside influences.

CW - Phone System Upgrade, Continuation/1-Time

Carry forward \$20,000 for upgrade of phone system servers and controllers. The City is currently two upgrade versions behind and is likely another version will be released in 2023/2024 which would make the City three versions behind and is not recommended. Funded by replacement reserves.

CW - Security Enhancements, Continuation/1-Time

Carry forward \$13,600 cyber security enhancements.

CW - Website Update/Redesign, Continuation/1-Time

Carry forward \$4,785 for continuation of the City's website redesign project. This process will modernize the system, provide additional enhancements to include video, enhanced customer service options and provide a solution which not only looks better, but one that works better for both visitors and search engines.

WIFI Access Points, Continuation/1-Time

Carry forward \$20,000 for WIFI Access Points.

CW - Server Replacement, Continuation/1-Time

Carry forward \$15,000 to replace two physical servers that have reached the end of life but have not yet replaced. It is essential to maintain information technology equipment that performs critical processing functions at a level to ensure their reliability and availability to support the business process for the City. Objectives related to energy efficiency, performance & operating system migration will be thoroughly considered prior to procurement. Further analysis related to the separation of processing capability and data management will be evaluated as well as positioning to improve our security, disaster recovery and continued business operations.

CD - RHSP Software Enhancements, Continuation/1-Time

Carry forward \$30,000 for third party software developer to continue working with RHSP team to streamline the processes, resolve outstanding bugs and implement newly requested. Funded by replacement reserves.

PD – Lexipol, New/1-Time

Add \$66,000 for Lexipol. Anticipated year 1 cost (2024) for implementation is \$66,000 and then annual subscription cost of approximately \$26,000 per year starting year 2 (2025). Lexipol writes policy each year during the legislative cycle or when CJTC (Criminal Justice Training Commission) makes changes to police requirements. A large percentage of law enforcement agencies in the state already subscribe to Lexipol. Lakewood currently adjusts policy in-house and it is not always consistent with surrounding agencies, nor is it the most efficient way to adopt policy. Lexipol provides a full library of customizable local government policies and training bulletins that are updated in response to new federal laws and court decisions. In 2024, cellular phone services migrated from AT&T to T-Mobile saving the City approximately \$30,000 annually. These savings can be used to offset the annual subscription cost beginning in 2025.

PD & MC - Copier Replacement, New/1-Time

Add \$15,000 for copier replacement for the Police Department and Municipal Court. The existing copiers are in need of replacement due to the continuous maintenance and repair required to keep them up and running. These replacement copiers will continue to provide secure printing, scanning, repository hold and e-mail capability.

PD – Replace 20 Mobile Laptop Computer Replacement, New/1-Time

Add \$45,000 to replace 20 mobile laptops for the Police Department.

CW - CrowdStrike, New/1-Time

Add \$25,450 in 2024 for additional cost of 24x7x365 service and software to monitor all computers and servers and detect suspicious activities, disable virus or malware and a Security Operation Center (SOC) to response to any Zero Day event. CrowdStrike is one of the leading systems for Endpoint Detection and Response (EDR) and Managed Detection and Response services (MDR).

CW - Information Technology Incident Response Plan, New/1-Time

Add \$13,000 for the development of an information technology incident response plan. The purpose of this plan is to review the City's preparedness, identify gaps, identify RTO (Recovery Time Objective) and RPO (Recovery Point Objective) and establish the related policies, procedures, and plans.

CW – ARC GIS Online Migration, New/1-Time

Add \$5,000 for migration to ARC GIS online.

CW - GIS View/Edit Licenses, New/1-Time

Add \$4,500 to replace the current GIS View/Edit License. Additional software licenses and support needed to develop a Public portal to our GIS data. Allows citizens, contractors, and consultants access to maps and data.

CW - Microsoft Teams Share Point Design, New/1-Time

Add \$13,000 for MS Teams and SharePoint design and development. The City is migrating to Microsoft 365, this includes identity and email exchange in the cloud, M365 includes a newer version of SharePoint and MS Teams. The consulting service helps up upgrade our current SharePoint 2010 / Intranet to the new site and helps us develop guidelines and governance for MS Teams.

CW - Drop Box Subscription, New/Ongoing

Add \$6,000 for drop box subscription for transfer of large files and drawing to and from the contractors. DropBox provides a secure and fast environment for file transfer.

PWE - School Zone Lights Cloud, Continuation/1-Time & Ongoing

Add \$14,000 (increase from \$10,000) ongoing annual fee for cell/cloud-based services, electrical installation services.

CW - AFSCME Collective Bargaining Agreement Implementation, New/Ongoing

Add \$22,901 to implement the AFSCME Collective Bargaining Agreement. The AFSCME Contract was settled and approved by the City Council in January 2024. This contract dates are from January 1, 2024- December 31, 2027. The 2024 Cost of Living increase is 5%.

504 Risk Management**Insurance Proceeds, Continuation/1-Time**

Transfer \$26,700 vehicle insurance proceeds to Fleet & Equipment.

WCIA Assessment, New/1-Time

Add \$87,045 per year for WCIA assessment to account for increases in general liability.

**2024 Carry Forward Budget Adjustment
Summary of Proposed Requests**

	Adjustment Type	Ongoing/ 1-Time	Year 2024	
			Revenue	Expenditure
Grand Total - All Funds			\$ 39,239,800	\$ 64,411,856
Total - Fund 001 General			\$ 2,701,828	\$ 4,530,014
RV Property Tax	Revenue	Ongoing	42,000	-
RV Sales and Use Tax	Revenue	Ongoing	300,000	-
RV Parks Sales Tax	Revenue	Ongoing	100,800	-
RV Criminal Justice Sales Tax	Revenue	Ongoing	102,300	-
RV Admissions Tax	Revenue	Ongoing	50,000	-
RV Development Services Permits & Fees	Revenue	Ongoing	444,935	-
RV Interest Earnings	Revenue	Ongoing	185,200	-
CW AFSCME Collective Bargaining Agreement Implementation	New	Ongoing	-	379,005
CW AFSCME Collective Bargaining Agreement Implementation	New	1-Time	-	11,450
AD Office of Public Defense Grant	Revenue	1-Time	68,000	68,000
CC Friendship City Danzhou China	New	1-Time	-	15,000
CC Sister City Gimhae Delegation Visit	New	1-Time	-	5,400
CM City Council Retreat Facilitator	New	1-Time	-	10,000
CM Federal Government Relations Contract	New	Ongoing	-	3,465
CM City Manager Employment Agreement	Continuation	Ongoing	-	44,360
CD Economic Development Board Gold Sponsor	New	Ongoing	-	6,000
CD General Contracted Plan Review (Shown in Development Services Permits & Fees Revenue Adjustment)	Revenue Neutral	1-Time	-	100,000
CD Downtown Subarea Contracted Plan Review	Continuation	1-Time	-	22,950
CD Tax Increment Financing Strategy	Continuation	1-Time	-	13,520
CD Tax Increment Financing Strategy - Additional Funding	New	1-Time	-	25,000
CD Dept of Commerce Grant - Climate Planning	Revenue	1-Time	30,000	30,000
CD Dept of Commerce Grant - Growth Management Services	Revenue	1-Time	87,500	87,500
CD Dept of Commerce Grant - Middle Housing	Revenue	1-Time	49,900	49,900
CD City Tree Fund - Use for American Lake Park	Revenue	1-Time	25,000	25,000
CD City Tree Fund - From Pannatoni Mitigation	Revenue	1-Time	417,600	417,600
CD City Tree Fund - Remaining Balance	Revenue	1-Time	31,496	31,496
LG Opioid Abatement	Revenue	1-Time	246,269	246,269
LG Opioid Abatement (LTD 2023 Revenue \$127,298 less LTD Exp \$2,165)	Revenue	1-Time	-	125,133
LG Stop Violence Against Women Grant	Revenue	1-Time	6,827	6,827
MC Municipal Court Contract Revenue 2023 True up - City of Dupont \$118,068 Town of Steilacoom (31,096)	Revenue	Ongoing	215,786	-
MC Therapeutic Court Grant	Revenue	1-Time	187,115	187,115
PD FBI Pacific Northwest Innocence Lost Grant	Revenue	1-Time	20,422	20,422
PD DOC Grant - Tahoma Narcotics Enforcement Team (TNET)	Revenue	1-Time	6,250	-
PD Western State Hospital Community Partnership	Revenue	Ongoing	1,000	-
PD Jail Services	New	Ongoing	-	200,000
PD Criminal Investigations Digital & Electronic Small Tools/Equipment	Continuation	1-Time	-	2,790
PD Patrol Ballistic Plates & Helmets	Continuation	1-Time	-	15,027
PD Professional Standards - Training	Continuation	1-Time	-	64,716

**2024 Carry Forward Budget Adjustment
Summary of Proposed Requests**

	Adjustment Type	Ongoing/ 1-Time	Year 2024	
			Revenue	Expenditure
PD Drone Program	Revenue	Ongoing	14,500	14,500
PD Lexipol Year 1 Implementation Cost of \$66,000 Annual Subscription Cost \$26,000 Begins Year 2 (2025)	New	1-Time	-	66,000
PK Washington State HCA (Health Care Authority) CHOICE Grant	Revenue	1-Time	68,928	68,928
PW General/Street Fund Subsidy Replace Traffic Signal Controls	New	1-Time	-	610,000
PWE Replace School Zone Lights	Continuation	1-Time	-	180,000
ISF School Zone Lights Cloud Services	Continuation	Ongoing	-	10,000
ISF School Zone Lights Cloud Services - Additional Cost	New	Ongoing	-	4,000
ISF Replace Marked Police Vehicle #40781	Continuation	1-Time	-	70,400
ISF City Hall Space Evaluation	Continuation	1-Time	-	28,885
ISF Police Station Firearms Range	Continuation	1-Time	-	35,178
	New	1-Time	-	99,822
ISF City Hall HVAC Upgrades	Continuation	1-Time	-	405,904
ISF Police Station Generator Controls	Continuation	1-Time	-	75,000
ISF FSP Caretakers House Repairs	Continuation	1-Time	-	8,025
ISF City-Wide Document Management Visual Vault	Continuation	1-Time	-	85,497
ISF City-Wide MS Office 365 Implementation	Continuation	1-Time	-	19,257
ISF City-Wide Security Enhancements	Continuation	1-Time	-	13,095
ISF City-Wide Website Update/Redesign	Continuation	1-Time	-	4,607
ISF WIFI Access Points	Continuation	1-Time	-	19,257
ISF City-Wide Replace Server	Continuation	1-Time	-	14,443
ISF PD Copier Replacement	New	1-Time	-	7,500
ISF MC Copier Replacement	New	1-Time	-	7,500
ISF PD Replace 20 Mobile Laptops	New	1-Time	-	45,000
ISF CrowdStrike Endpoint Detection & Response	New	1-Time	-	24,505
ISF City-Wide Information Technology Incident Response Plan	New	1-Time	-	12,517
ISF City-Wide ARCGIS Online Migration	New	1-Time	-	4,814
ISF City-Wide GIS View/Edit Licenses	New	1-Time	-	4,333
ISF City-Wide Microsoft Teams Share Point Design	New	1-Time	-	12,518
ISF City-Wide Drop Box Subscription	New	Ongoing	-	5,777
ISF City-Wide Washington Cities Insurance Liability Assessment Increase	New	Ongoing	-	83,807
Transfers to Parks CIP-Parks CIP				
301.0027 American Lake Park (Use of City Tree Funds)	Revenue Neutral	1-Time	-	25,000
301.0055 Tenzler Log Relocation	New	1-Time	-	250,000

**2024 Carry Forward Budget Adjustment
Summary of Proposed Requests**

	Adjustment Type	Ongoing/ 1-Time	Year 2024	
			Revenue	Expenditure
Total - Special Revenue Funds			\$ 11,519,726	\$ 14,908,942
Total - Fund 101 Street O&M			910,661	910,661
CW AFSCME CBA Implementation Funded by General Fund Subsidy	New	Ongoing	38,359	38,359
PWE Replace Traffic Control Signals Funded by General Fund Subsidy	Continuation	1-Time	610,000	610,000
PWE Replace School Zone Lights School Zone Lights Cloud Services School Zone Lights Cloud Services - Additional Costs Funded by General Fund Subsidy	Continuation Continuation New	1-Time Ongoing Ongoing	180,000 10,000 4,000	180,000 10,000 4,000
ISF City-Wide City Hall HVAC Upgrade Internal Service Charge, Funded by General Fund Subsidy	Continuation	1-Time	37,507	37,507
ISF City-Wide Space Evaluation Internal Service Charge, Funded by General Fund Subsidy	Continuation	1-Time	2,669	2,669
ISF City-Wide Document Management Visual Vault Internal Service Charge, Funded by General Fund Subsidy	Continuation	1-Time	7,900	7,900
ISF City-Wide MS Office 365 Implementation Internal Service Charge, Funded by General Fund Subsidy	Continuation	1-Time	1,780	1,780
ISF City-Wide Security Enhancements Internal Service Charge, Funded by General Fund Subsidy	Continuation	1-Time	1,210	1,210
ISF City-Wide Website Update/Redesign Internal Service Charge, Funded by General Fund Subsidy	Continuation	1-Time	426	426
ISF WIFI Access Points Internal Service Charge, Funded by General Fund Subsidy	Continuation	1-Time	1,780	1,780
ISF City-Wide Replace Server Internal Service Charge, Funded by General Fund Subsidy	Continuation	1-Time	1,335	1,335
ISF CrowdStrike Endpoint Detection & Response Internal Service Charge, Funded by General Fund Subsidy	New	1-Time	2,265	2,265
ISF City-Wide Information Technology Incident Response Plan Internal Service Charge, Funded by General Fund Subsidy	New	1-Time	1,157	1,157
ISF City-Wide ARCGIS Online Migration Internal Service Charge, Funded by General Fund Subsidy	New	1-Time	445	445
ISF City-Wide GIS View/Edit Licenses Internal Service Charge, Funded by General Fund Subsidy	New	1-Time	400	400
ISF City-Wide Microsoft Teams Share Point Design Internal Service Charge, Funded by General Fund Subsidy	New	1-Time	1,156	1,156
ISF City-Wide Drop Box Subscription Internal Service Charge, Funded by General Fund Subsidy	New	Ongoing	534	534
ISF City-Wide Washington Cities Insurance Liability Assessment Increase Internal Service Charge, Funded by General Fund Subsidy	New	Ongoing	7,738	7,738

**2024 Carry Forward Budget Adjustment
Summary of Proposed Requests**

	Adjustment Type	Ongoing/ 1-Time	Year 2024	
			Revenue	Expenditure
Total - Fund 105 Property Abatement			\$ 1,079,291	\$ 1,182,184
CD Abatement Program Funded by Karwan Abatement Revenue \$1,076,982 abatement revenue received in 2024 offset by expenditure overage \$154,593 in 2023.	Revenue Neutral	1-Time	1,079,291	924,698
CD Rental Housing Safety Program Decrease 2024 expenditures by overage in 2023	Continuation	1-Time	-	(50,472)
CD 1406 Affordable Housing Funded by Fund Balance	Revenue Neutral	1-Time	-	307,958
Total - Fund 106 Public Art			\$ -	\$ 26,902
PK Public Art Program - Earmark for Major Project To Be Determined	New	1-Time	-	26,902
Total - Fund 180 Narcotics Seizure			\$ 28,595	\$ 104,825
PD Drug Enforcement Administration - Tacoma Regional Task Force	Revenue Neutral	1-Time	10,755	10,755
PD Organized Crime Drug Enforcement Task Force (OCDETF) - The High Mileage Initiative	Revenue Neutral	1-Time	4,444	4,444
PD Organized Crime Drug Enforcement Task Force (OCDETF) - The Family Knots Initiative	Revenue Neutral	1-Time	10,000	10,000
PD Organized Crime Drug Enforcement Task Force (OCDETF) - Operations LY	Revenue Neutral	1-Time	3,396	3,396
PD Earmark for Other Narcotics Eligible Expenditures	Revenue	1-Time	-	76,230
Total - Fund 181 Felony Seizure			\$ -	\$ 22,370
PD Felony Seizure Balance Available for Eligible Expenditures	Continuation	1-Time	-	22,370
Total - Fund 182 Federal Seizure			\$ -	\$ 4,671
PD Federal Seizure Balance Available for Eligible Expenditures	Continuation	1-Time	-	4,671
Total - Fund 190 CDBG			\$ 699,404	\$ 2,551,444
CD HUD - Community Development Block Grant	Revenue	1-Time	273,464	273,464
CD Affordable Housing Proj HOME	Revenue	1-Time	425,940	425,940
CD Earmark CDBG Loan Program	Revenue	1-Time	-	1,852,040
Total - Fund 191 Neighborhood Stabilization Program			\$ 303,000	\$ 317,148
CD Neighborhood Stabilization Program1	Continuation	1-Time	303,000	303,000
CD Neighborhood Stabilization Program 3	Continuation	1-Time	-	14,148
Total - Fund 192 South Sound Military Communities Partnership (SSMCP)			\$ 1,166,885	\$ 1,155,770
CD SSMCP Operations Balance	Revenue Neutral	1-Time	-	34,240
CD North Clear Zone Property Purchase	Revenue Neutral	1-Time	900,000	854,645
CD SSMCP OLDCC Grant	Revenue	1-Time	266,885	266,885
Total - Fund 195 Public Safety Grants			\$ 675,714	\$ 675,714
PD Washington Auto Theft Prevention Authority Grant	Revenue	1-Time	563,678	563,678
PD WTSC - Impaired and Distracted Driving	Revenue	1-Time	17,758	17,758
PD WTSC - Motorcycle and Seatbelt	Revenue	1-Time	5,000	5,000
PD Patrick Leavy Bulletproof Vest Partnership	Revenue	1-Time	7,538	7,538
PD Emergency Management Planning EMPG	Revenue	1-Time	28,690	28,690
PD US DOJ Justice Assistance Grant - Real Time Crime Center	Revenue	1-Time	47,051	47,051
PD Pierce County - STOP Violence Against Women	Revenue	1-Time	6,000	6,000

**2024 Carry Forward Budget Adjustment
Summary of Proposed Requests**

	Adjustment Type	Ongoing/ 1-Time	Year 2024	
			Revenue	Expenditure
Total - Fund 196 ARPA Grant			\$ 6,656,176	\$ 7,957,253
ARPA Projects	Revenue	1-Time	6,656,176	7,356,176
Funded by ARPA Grant & Program Income	Neutral			
Earmark - 2023 Interest Earnings	Revenue	1-Time	-	601,077
Total - Capital Improvement Project Funds			\$23,445,555	\$ 39,529,437
Total - Fund 301 Parks CIP			\$ 4,743,938	\$ 10,404,863
301.0005 Chambers Creek Trail Funded SWM \$100,000 & Project Balance \$560,860	Continuation	1-Time	100,000	660,860
301.0006 Gateways Funded by Project Balance	Continuation	1-Time	-	81,170
301.0014 Fort Steilacoom Park/South Angle Lane Parking & Trail Funded by Project Balance	Continuation	1-Time	-	46,657
301.0016 Park Equipment Replacement Funded by Project Balance	Continuation	1-Time	-	58,345
301.0017 Park Playground Resurfacing Funded by Project Balance	Continuation	1-Time	-	16,456
301.0019 Edgewater Dock Funded by Project Balance	Continuation	1-Time	-	201,494
301.0020 Wards Lake Funded by Funds Anticipated \$75,000 / RCO Grants \$1,789,899 / SWM \$56,277 / MVET for Paths & Trails / Project Balance \$832,962	Continuation	1-Time	1,885,517	2,714,578
301.0027 American Lake (ADA, Playground, Sanican Enclosure) Funded by City Tree Fund \$25,000 / RCO Grant \$476,945 / Project Balance \$2,703,079	Continuation	1-Time	501,945	3,205,024
301.0028 Oakbrook Park Funded by Project Balance	Continuation	1-Time	-	150,000
301.0031 Fort Steilacoom Park Turf Infields Funded by RCO Grant \$35,000 / Dept of Commerce \$114,706 / Pierce College \$29,109 / General Fund for Legal Fees \$4,374 / Project Balance \$236,726	Continuation	1-Time	1,706,476	1,943,202
301.0034 Park Sign Replacement/Monument Signs Funded by Project Balance	Continuation	1-Time	-	329,104
301.0037 Seeley Lake Funded by Project Balance \$31,399 and SWM \$50,000	Continuation	1-Time	50,000	81,399
301.0038 Playground Replacement Funded by Project Balance	Continuation	1-Time	-	165,000
301.0041 Parks Sign Replacement Funded by Project Balance	Continuation	1-Time	-	51,906
301.0042 Downtown Park Schematic Design & Planning Funded by Project Balance	Continuation	1-Time	-	100,000
301.0045 Colonial Plaza Uplighting & Gary Oaks Funded by Project Balance	Continuation	1-Time	-	27,458
301.0048 Nisqually Partnership Funded by Funds Anticipated	Continuation	1-Time	100,000	100,000
301.0049 Harry Todd Pickleball Courts Funded by Funds Anticipated	Continuation	1-Time	150,000	150,000
301.0050 Fort Steilacoom Park Pavilion Acoustics Funded by Project Balance	Continuation	1-Time	-	50,000
301.0053 Fort Steilacoom Park ADA & Overflow Parking Funded by Project Balance	Continuation	1-Time	-	25,000
301.0055 Tenzler Log Relocation Funded by SWM \$150,000 Offset by 2023 Project Expenditures	New	1-Time	250,000	247,210

**2024 Carry Forward Budget Adjustment
Summary of Proposed Requests**

	Adjustment Type	Ongoing/ 1-Time	Year 2024	
			Revenue	Expenditure
Total - Fund 302 Transportation CIP			\$16,940,054	\$ 25,508,094
302.0000 Unallocated CIP Earmark LTD 2023 Traffic Mitigation Fees Funded by Project Balance	Continuation	1-Time	-	114,312
302.0001 Personnel, Engineering & Professional Services Funded by Project Balance	Continuation	1-Time	-	29,019
302.0002 Street Lights: New LED Street Lights Funded by Project Balance	Continuation	1-Time	-	326,362
302.0003 Safety: Neighborhood Traffic Safety/Traffic Calming Funded by Project Balance	Continuation	1-Time	-	53,384
302.0004 Minor Capital & Major Maintenance Funded by Project Balance	Continuation	1-Time	-	8,112
302.0005 Chip Seal Program - Local Access Roads Funded by Project Balance	Continuation	1-Time	-	80,497
302.0024 Streets: Steilacoom Blvd – Farwest to Phillips Rd Funded by Project Balance	Continuation	1-Time	-	464,022
302.0074 Streets: S Tacoma Way - 88th to 80th St Funded by WSDOT Grant \$275,838 / Grants Anticipated \$2,500,000 / Project Balance \$1,710,171	Continuation	1-Time	2,775,838	4,486,009
302.0078 New Traffic Signal 92nd Street & So Tacoma Way Funded by TIB Grant \$750,000 / REET Grant Match \$500,000	Revenue New	1-Time 1-Time	750,000 500,000	750,000 500,000
302.0083 Hipkins Road SW from Steilacoom Blvd to 104th St SW Funded by GO Bonds \$1,422,000 / SWM \$509,344 / Project Balance \$1,078,412	Continuation	1-Time	1,924,637	3,009,756
302.0096 Union Ave, Berkley to Thorne Lane Funded by TIB Grant \$69,559 / Project Balance \$101,681	Continuation	1-Time	69,559	171,240
302.0098 Pine Street Sidewalk & Pedestrian Crossing Funded by WSDOT Grant \$805,040 / SWM \$110,405 / Project Balance \$84,874	Continuation	1-Time	915,445	1,000,319
302.0113 Military Road - Edgewood to 112th St Funded by WSDOT Grant \$310,367 / Project Balance \$48,839	Continuation	1-Time	310,367	358,806
302.0114 112th Sidewalks: GLD SW to BPW SW Funded by WSDOT Grant \$21,063 / Project Balance \$12,407	Continuation	1-Time	21,063	33,470
302.0116 Custer Road from Bridgeport Way to 75th Street Funded by TIB Grant \$2,976,686 / SWM \$513,000 Grant Match / Project Balance \$65,000 / Fund Interest Earnings \$231,172 Grant Match	Continuation	1-Time	3,720,858	3,785,858
302.0131 Overlay & Sidewalk Fill-In: Custer Rd - John Dower to 500' W of BPW Funded by WSDOT Grant \$1,419,531 / SWM \$142,000 / Project Balance \$11,175	Continuation	1-Time	1,561,531	1,572,706
302.0133 Street & Sidewalks: Steilacoom Blvd (Farwest to Weller) ROW Funded by PSRC Grant \$935,000 / Additional Federal Grant \$763,705 offset by Decrease in REET Source \$763,705 / Project Balance \$165,000	Continuation	1-Time	935,000	1,100,000
302.0135 Streets: WA Blvd & Edgewood Drive (North Fort to Gravelly Lk. Dr.) Funded by TIB Grant \$130,215 / Lakewood Water District \$279,902 / Project Balance \$289,147 / Various Project Savings \$160,000	Continuation	1-Time	410,117	859,264
302.0136 100th St SW from Lakeview Dr So Tacoma Way, Inclusive of 40th Funded by PSRC Grant \$412,138 / Project Balance \$169,335	Continuation	1-Time	509,926	581,473
302.0137 Streets: Steilacoom Blvd/88th (Weller to Custer Rd.) Funded by WSDOT Grant \$111,690 / SWM \$42,086 / Project Balance \$870,384	Continuation	1-Time	153,776	1,024,160
302.0142 Ardmore/Whitman/93rd Funded by SWM \$225,959 / Project Balance \$2,334,069	Continuation	1-Time	225,959	2,560,028
302.0151 South Tacoma Way Between 96th St South & Steilacoom Boulevard Funded by WSDOT Grant \$683,923 / Grants Secured \$45,000 / Project Balance \$114,711	Continuation	1-Time	728,923	843,634

**2024 Carry Forward Budget Adjustment
Summary of Proposed Requests**

	Adjustment Type	Ongoing/ 1-Time	Year 2024	
			Revenue	Expenditure
302.0156 Angle Lane/Elwood Sidewalks and Pedestrian Pathway Funded by Project Balance	Continuation	1-Time	-	51,578
302.0159 Streets: Idlewild Rd SW: Idlewild School to 112th SW Funded by GO Bonds \$47,000 / SWM \$5,000	Continuation	1-Time	52,000	52,000
302.0160 Streets: 112th St SW: Idlewild Rd SW to Interlaaken Dr SW Funded by GO Bonds \$44,000 / SWM \$5,000	Continuation	1-Time	49,000	49,000
302.0164 Sidewalk Fill-in on Farwest 112th to LHS, & 100th St Ct SW-STL Blvd Funded by WSDOT Grant \$1,222,605 / Project Balance \$317,030	Continuation	1-Time	1,222,605	1,539,635
302.0177 Western State Hospital Traffic Lights Funded by WDSHS Grant \$103,450	Continuation	1-Time	103,450	103,450
Total - Fund 303 Real Estate Excise Tax			\$ (543,976)	\$ (263,705)
Eliminate Transfer to 302.0133 Street & Sidewalks: Steilacoom Blvd (Farwest to Weller) offset by Additional Federal Grant	Revenue Neutral	1-Time	-	(763,705)
Transfer to Transportation CIP 302.0078 New Traffic Signal 92nd Street & So Tacoma Way for Grant Match	New	1-Time	-	500,000
Interest Earnings	Revenue	Ongoing	20,024	-
Reduce REET Revenue Estimate	Revenue Neutral	1-Time	(564,000)	-
Total - Fund 311 Sewer Project CIP			\$ 2,305,539	\$ 3,880,185
311.0002 Side Sewers Funded by Project Balance	Revenue Neutral	1-Time	-	350,419
311.0004 North Thorne Lane Sewer Extension Funded by Project Balance	Revenue Neutral	1-Time	-	7,615
311.0005 Maple Street Sewer Extension Funded by Project Balance	Revenue Neutral	1-Time	-	327,905
311.0006 Rose Road & Forest Road Sewer Extension Funded by Pierce County ARPA Grant \$478,396 & Project Balance \$449,707	Revenue Neutral	1-Time	478,396	928,103
311.0007 Wadsworth, Silcox, Boat Road Sewer Extension Funded by Pierce County ARPA Grant	Revenue Neutral	1-Time	1,091,543	1,378,543
311.0008 Grant Avenue & Orchard Street Sewer Extension Funded by Pierce County ARPA Grant	Revenue Neutral	1-Time	735,600	735,600
311.0013 American Lake Townhomes Sewer Extension Funded by Pierce County ARPA Grant	Revenue Neutral	1-Time	-	152,000
Total - Enterprise Funds			\$ 287,342	\$ 3,287,571
Total - Fund 401 Surface Water Management			\$ 287,342	\$ 3,287,571
AFSCME Collective Bargaining Agreement Implementation	New	Ongoing	-	29,770
401.0012 Outfall Retrofit Feasibility Study	Continuation	1-Time	-	60,000
401.0014 Water Quality Improvements Year 2021	Continuation	1-Time	-	228,531
401.0018 Waughop Lake Treatment	Continuation	1-Time	-	81,799
401.0020 Drainage Pipe Repair Year 2022	Continuation	1-Time	-	85,729
401.0021 American Lake Management District	Continuation	1-Time	-	31,037
401.0023 Clover Creek Risk Reduction Study	Continuation	1-Time	-	159,478
401.0024 Clover Creek Streambank Restoration Study	Continuation	1-Time	-	134,280
401.0025 Drainage Pipe Repair 2023	Continuation	1-Time	-	370,719
401.0026 Drainage Pipe Repair Year 2024	Continuation	1-Time	-	38,000
401.9999 Pollution Prevention Assistance Grant	New	1-Time	130,000	130,000
DOE Grant - Pollution Prevention (2023-2025)	Revenue Neutral	1-Time	157,342	157,342

**2024 Carry Forward Budget Adjustment
Summary of Proposed Requests**

	Adjustment Type	Ongoing/ 1-Time	Year 2024	
			Revenue	Expenditure
Transfers to Parks CIP:				
301.0005 Chambers Creek Trail Project Phase II	Continuation	1-Time	-	100,000
301.0020 Wards Lake	Continuation	1-Time	-	56,277
301.0037 Seeley Lake	Continuation	1-Time	-	50,000
Transfers to Transportation CIP:				
To Trans CIP 302.0083	Continuation	1-Time	-	502,637
To Trans CIP 302.0098	Continuation	1-Time	-	110,405
To Trans CIP 302.0116	Continuation	1-Time	-	513,000
To Trans CIP 302.0131	Continuation	1-Time	-	142,000
To Trans CIP 302.0137	Continuation	1-Time	-	42,086
To Trans CIP 302.0142	Continuation	1-Time	-	225,959
To Trans CIP 302.0159	Continuation	1-Time	-	5,000
To Trans CIP 302.0160	Continuation	1-Time	-	5,000
ISF City-Wide City Hall HVAC Upgrade Internal Service Charge	Continuation	1-Time	-	15,660
ISF City-Wide Space Evaluation Internal Service Charge	Continuation	1-Time	-	1,114
ISF City-Wide Document Management Visual Vault Internal Service Charge	Continuation	1-Time	-	3,298
ISF City-Wide MS Office 365 Implementation Internal Service Charge	Continuation	1-Time	-	743
ISF City-Wide Security Enhancements Internal Service Charge	Continuation	1-Time	-	505
ISF City-Wide Website Update/Redesign Internal Service Charge	Continuation	1-Time	-	178
ISF WIFI Access Points Internal Service Charge	Continuation	1-Time	-	743
ISF City-Wide Replace Server Internal Service Charge	Continuation	1-Time	-	557
ISF Crowdstrike Endpoint Detection & Response Internal Service Charge	New	1-Time	-	945
ISF City-Wide Information Technology Incident Response Plan Internal Service Charge	New	1-Time	-	483
ISF City-Wide ARCGIS Online Migration Internal Service Charge	New	1-Time	-	186
ISF City-Wide GIS View/Edit Licenses Internal Service Charge	New	1-Time	-	167
ISF City-Wide Microsoft Teams Share Point Design Internal Service Charge	New	1-Time	-	482
ISF City-Wide Drop Box Subscription Internal Service Charge	New	Ongoing	-	223
ISF City-Wide Washington Cities Insurance Liability Assessment Increase Internal Service Charge	New	Ongoing	-	3,238

**2024 Carry Forward Budget Adjustment
Summary of Proposed Requests**

	Adjustment Type	Ongoing/ 1-Time	Year 2024	
			Revenue	Expenditure
Total - Internal Service Funds			\$ 1,285,349	\$ 2,155,892
Total - Fund 501 Fleet & Equipment			\$ 97,100	\$ 349,312
PD Replace Unmarked Police Vehicle #40352 Funded by Replacement Reserves	Continuation	1-Time	-	40,000
PD Replace Police Marked Totaled Vehicle #40471 Funded by Insurance Proceeds	Continuation	1-Time	26,700	26,700
PD Replace Police Marked Vehicle #40781 Internal Service Charge	Continuation	1-Time	70,400	70,400
PD Public Announcement Microphones Funded by Replacement Reserves	Continuation	1-Time	-	18,000
PK Upfit Municipal Court Van #42161 Funded by Replacement Reserves	Continuation	1-Time	1-Time	14,212
PK Replace PRCS Truck #42330 Funded by Replacement Reserves	Continuation	1-Time	-	65,000
PK PRCS-O&M Double Drum Roller Funded by Replacement Reserves	Continuation	1-Time	-	50,000
PK PRCS -O&M Rake Ovac Funded by Replacement Reserves	Continuation	1-Time	-	65,000
Total - Fund 502 Property Management			\$ 682,473	\$ 1,250,804
CW AFSCME Collective Bargaining Implementation	New	Ongoing	12,882	12,882
CW City Hall Beam Maintenance Balance \$59,819 Plus Use Savings From: \$14,082 City Hall Parking Lot Improvements (2025 Project) \$50,000 City Hall Plaza Improvements (On Hold) \$14,000 City Hall Stairwell Card Reader (savings, charged to ARPA instead) \$17,500 Sound Transit Elevator Repair (savings, charged to ARPA) \$8,774 Police Station Gate Repair/Replace (Balance)	Continuation	1-Time	-	168,331
CW City Hall Space Evaluation	Continuation	1-Time	30,000	30,000
CW City Hall HVAC Upgrade	Continuation	1-Time	421,566	651,566
PD Police Station Firearms Range	Continuation	1-Time	35,178	35,178
PD Total \$135,000	New	1-Time	99,822	99,822
PD Police Station Generator Controls	Continuation	1-Time	75,000	75,000
PK FSP Caretakers House Repairs	Continuation	1-Time	8,025	8,025
PK Front Street O&M New Fuel Tank, Paving of Washdown Station & Salt Cover	Continuation	1-Time	-	170,000
Total - Fund 503 Information Technology			392,031	442,031
CW City-Wide Document Management Visual Vault Implementation	Continuation	1-Time	88,795	88,795
CW City-Wide MS Office 365 Implementation	Continuation	1-Time	20,000	20,000
CW City-Wide Phone System Upgrade Funded by Replacement Reserves	Continuation	1-Time	-	20,000
CW City-Wide Security Enhancements	Continuation	1-Time	13,600	13,600
CW City-Wide Website Update/Redesign	Continuation	1-Time	4,785	4,785
CW City-Wide WIFI Access Points	Continuation	1-Time	20,000	20,000
CW City-Wide Server Replacement	Continuation	1-Time	15,000	15,000
CD CD Rental Housing Software Development Funded by Replacement Reserves	Continuation	1-Time	-	30,000
PD Lexipol Implementation	New	1-Time	66,000	66,000
PD Police - Copier Replacement	New	1-Time	7,500	7,500

**2024 Carry Forward Budget Adjustment
Summary of Proposed Requests**

	Adjustment Type	Ongoing/ 1-Time	Year 2024	
			Revenue	Expenditure
MC Municipal Court Copier Replacement	New	1-Time	7,500	7,500
PD Police - Replace 20 Mobile Laptops	New	1-Time	45,000	45,000
CW City-Wide CrowdStrike Endpoint Detection & Response	New	1-Time	25,450	25,450
CW City-Wide Information Technology Incident Response Plan	New	1-Time	13,000	13,000
CW City-Wide ARCGIS Online Migration	New	1-Time	5,000	5,000
CW City-Wide GIS View/Edit Licenses	New	1-Time	4,500	4,500
CW City-Wide Microsoft Teams Share Point Design	New	1-Time	13,000	13,000
CW City-Wide Drop Box Subscription	New	Ongoing	6,000	6,000
PWE School Zone Lights Cloud Services	Continuation	Ongoing	10,000	10,000
	New	Ongoing	4,000	4,000
CW AFSCME Collective Bargaining Implementation	New	Ongoing	22,901	22,901
Total - Fund 504 Risk Management			\$ 113,745	\$ 113,745
PD Transfer Insurance Proceeds For Vehicle #40391	New	1-Time	26,700	26,700
CW WCIA Assessment Property Assessment Increase	New	1-Time	87,045	87,045

	2022 Annual Actual	2023 Annual Actual	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
(001) GENERAL FUND						
<i>REVENUES:</i>						
Taxes	\$34,476,953	\$33,680,724	\$32,094,600	\$33,827,600	\$595,100	\$34,422,700
Property Tax	7,636,449	7,762,883	7,804,100	7,804,100	42,000	7,846,100
Local Sales & Use Tax	14,471,103	14,221,039	12,240,000	13,973,000	300,000	14,273,000
Sales/Parks	858,957	840,609	765,000	765,000	100,800	865,800
Brokered Natural Gas Use Tax	76,041	74,873	45,000	45,000	-	45,000
Criminal Justice Sales Tax	1,530,752	1,495,607	1,438,200	1,438,200	102,300	1,540,500
Admissions Tax	337,384	484,965	344,800	344,800	50,000	394,800
Utility Tax	5,628,300	5,732,027	5,542,100	5,542,100	-	5,542,100
Leasehold Tax	6,569	20,084	5,200	5,200	-	5,200
Gambling Tax	3,931,398	3,048,637	3,910,200	3,910,200	-	3,910,200
Franchise Fees	4,494,718	4,606,254	4,769,000	4,769,000	-	4,769,000
Cable, Water, Sewer, Solid Waste	3,278,231	3,362,288	3,487,400	3,487,400	-	3,487,400
Tacoma Power	1,216,487	1,243,966	1,281,600	1,281,600	-	1,281,600
Development Service Fees	1,816,106	2,348,200	1,952,000	2,002,000	444,935	2,446,935
Building Permits	768,106	945,734	900,000	900,000	74,100	974,100
Other Building Permit Fees	255,493	331,334	300,600	300,600	40,700	341,300
Plan Review/Plan Check Fees	637,074	958,219	609,600	659,600	330,135	989,735
Other Zoning/Development Fees	155,433	112,913	141,800	141,800	-	141,800
Licenses & Permits	413,472	410,011	393,600	393,600	-	393,600
Business License	285,000	288,640	287,600	287,600	-	287,600
Alarm Permits & Fees	96,803	89,556	70,000	70,000	-	70,000
Animal Licenses	31,669	31,815	36,000	36,000	-	36,000
State Shared Revenues	1,568,519	1,436,289	1,329,160	1,329,160	-	1,329,160
Criminal Justice	191,367	216,693	187,480	187,480	-	187,480
Criminal Justice High Crime	435,580	282,159	249,500	249,500	-	249,500
Liquor Excise Tax	448,309	449,632	410,890	410,890	-	410,890
Liquor Board Profits	493,262	487,806	481,290	481,290	-	481,290
Intergovernmental	321,805	491,598	295,010	295,010	215,786	510,796
Police FBI & Other Misc	15,000	11,790	12,000	12,000	-	12,000
Police-Animal Svcs-Steilacoom	21,303	21,710	16,800	16,800	-	16,800
Police-Animal Svcs-Dupont	37,288	37,992	38,710	38,710	-	38,710
Police-South Sound 911 Background Investigations	22,653	36,716	16,000	16,000	-	16,000
Muni Court-University Place Contract	(13,520)	-	-	-	-	-
Muni Court-Town of Steilacoom Contract	110,167	213,840	115,800	115,800	(49,558)	66,242
Muni Court-City of Dupont	128,914	169,551	95,700	95,700	265,344	361,044

	2022 Annual Actual	2023 Annual Actual	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
(001) GENERAL FUND-continued						
Charges for Services & Fees	1,032,647	1,341,673	1,426,300	1,426,300	42,172	1,468,472
Parks & Recreation Fees	207,524	224,581	294,000	294,000	-	294,000
Police - Various Contracts	122,947	5,776	-	-	41,172	41,172
Police - Extra Duty	-	913,138	775,000	775,000	-	775,000
Police - Western State Hospital Community Policing	698,446	197,145	355,500	355,500	1,000	356,500
Other	3,729	1,033	1,800	1,800	-	1,800
Fines & Forfeitures	1,422,479	1,212,917	1,196,500	1,296,500	-	1,296,500
Municipal Court	288,151	239,325	346,500	346,500	-	346,500
Photo Infraction	1,134,328	973,592	850,000	950,000	-	950,000
Miscellaneous/Interest/Other	370,482	775,267	122,500	422,500	431,469	853,969
Interest Earnings	251,912	686,146	57,500	357,500	185,200	542,700
Penalties & Interest - Taxes	2,023	2,619	3,500	3,500	-	3,500
Miscellaneous/Opioid/Other	116,546	86,502	61,500	61,500	246,269	307,769
Interfund Transfers	284,700	284,700	284,700	284,700	-	284,700
Transfers In - Fund 401 SWM	284,700	284,700	284,700	284,700	-	284,700
Subtotal Operating Revenues	\$46,201,880	\$46,587,634	\$43,863,370	\$46,046,370	\$1,729,462	\$47,775,832
% Revenue Change over Prior Year	1.9%	0.8%		-1.2%		2.6%
EXPENDITURES:						
City Council	148,500	169,119	159,609	171,214	-	171,214
Legislative	148,017	167,931	156,159	167,764	-	167,764
Sister City	483	1,188	3,450	3,450	-	3,450
City Manager	809,073	1,017,897	966,844	986,785	65,253	1,052,038
Executive	613,149	667,671	607,730	624,721	59,528	684,249
Communications	195,924	350,227	359,114	362,064	5,725	367,789
Municipal Court	1,834,684	1,473,378	1,524,353	1,552,505	38,109	1,590,614
Judicial Services	1,011,751	1,158,311	1,113,277	1,141,429	20,934	1,162,363
Professional Services	582,340	85,356	55,000	55,000	-	55,000
Probation & Detention	240,593	229,711	356,076	356,076	17,175	373,251
Administrative Services	1,500,410	2,225,614	2,337,034	2,476,594	54,941	2,531,535
Finance	1,377,366	1,539,453	1,592,969	1,730,529	54,941	1,785,470
Non-Departmental (City-Wide & Public Defender)	123,043	686,161	744,065	746,065	-	746,065
Legal	2,410,990	2,578,738	2,562,219	2,627,063	29,721	2,656,784
Civil Legal Services	1,145,619	1,080,778	1,043,611	1,077,064	20,590	1,097,654
Criminal Prosecution Services	244,960	243,426	270,470	270,470	5,725	276,195
City Clerk	203,213	239,289	400,680	415,492	1,703	417,195
Election	125,155	208,956	110,000	110,000	-	110,000
Human Resources	692,043	806,289	737,458	754,037	1,703	755,740

	2022 Annual Actual	2023 Annual Actual	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
(001) GENERAL FUND-continued						
Community & Economic Development	3,089,038	3,342,796	3,272,911	3,423,157	78,962	3,502,119
Current Planning	1,054,208	1,140,589	1,159,192	1,205,375	17,029	1,222,404
Long Range Planning	303,817	302,435	294,279	308,306	10,059	318,365
Building	1,431,140	1,583,794	1,573,793	1,649,656	42,156	1,691,812
Economic Development	299,873	315,978	245,647	259,820	9,718	269,538
Parks, Recreation & Community Services	3,067,319	3,455,544	3,459,217	3,347,327	108,452	3,455,779
Human Services	430,860	495,033	523,754	526,754	4,294	531,048
Administration	471,306	421,875	397,772	349,229	2,559	351,788
Recreation	506,531	619,482	545,295	545,295	20,038	565,333
Senior Services	173,804	206,487	268,694	268,694	11,450	280,144
Parks Facilities	599,361	739,043	603,708	582,348	34,834	617,182
Fort Steilacoom Park	621,533	710,977	579,559	657,607	19,894	677,501
Street Landscape Maintenance	263,925	262,646	540,435	417,400	15,383	432,783
Police	26,557,987	28,949,671	27,101,474	28,333,643	345,266	28,678,909
Command	4,895,906	5,804,904	5,148,820	5,129,979	264,544	5,394,523
Jail Service	380,230	799,450	600,000	600,000	-	600,000
Dispatch Services/SS911	2,016,847	2,070,342	2,064,390	2,118,770	-	2,118,770
Investigations	3,725,373	4,329,076	4,148,764	4,148,764	-	4,148,764
Patrol	10,166,298	9,721,009	8,656,354	8,656,354	-	8,656,354
Special Units	61,403	89,797	115,340	115,340	14,500	129,840
Special Response Team (SRT)	131,728	104,332	91,300	91,300	-	91,300
Neighborhood Policing Unit	912,746	1,453,132	605,786	1,799,416	-	1,799,416
Contracted Services (Extra Duty, offset by Revenue)	782,869	1,057,846	775,000	775,000	-	775,000
Community Safety Resource Team (CSRT)	528,654	569,321	1,049,979	1,052,979	17,175	1,070,154
Training	875,519	640,090	1,215,289	1,215,289	5,725	1,221,014
Traffic Policing	820,678	950,848	1,126,380	1,126,380	-	1,126,380
Property Room	306,184	348,982	339,906	339,906	11,450	351,356
Reimbursements	128,083	155,586	64,650	64,650	20,422	85,072
Support Services/Emergency Management	49,129	53,479	284,967	284,967	-	284,967
Animal Control	389,460	414,596	424,549	424,549	11,450	435,999
Road & Street/Camera Enforcement	386,880	386,880	390,000	390,000	-	390,000
Interfund Transfers	1,874,874	1,920,222	2,384,328	2,477,002	60,097	2,537,099
Transfer to Fund 101 Street O&M	1,394,393	1,438,241	1,906,572	1,999,246	60,097	2,059,343
Transfer to Fund 105/190 Abatement Program	35,000	35,000	35,000	35,000	-	35,000
Transfer to Fund 201 GO Bond Debt Service	445,481	446,981	442,756	442,756	-	442,756
Subtotal Operating Expenditures	\$41,292,873	\$45,132,979	\$43,767,989	\$45,395,290	\$780,801	\$46,176,091
% Expenditure Change over Prior Year	10.5%	9.3%		0.6%		2.3%
OPERATING INCOME (LOSS)	4,909,007	1,454,655	95,381	651,080	948,661	1,599,741
As a % of Operating Expenditures	11.9%	3.2%		1.4%		3.5%

	2022 Annual Actual	2023 Annual Actual	2024 Original	2024 Current Revised	2024 Proposed Adjustments	2024 Proposed Revised
(001) GENERAL FUND-continued						
<i>OTHER FINANCING SOURCES:</i>						
Grants, Donations/Contrib, 1-Time	529,239	801,216	282,550	282,550	972,366	1,254,916
Contributions/Donations/Other	227,714	83,456	252,250	252,250	474,096	726,346
Grants	301,525	717,760	30,300	30,300	498,270	528,570
Subtotal Other Financing Sources	\$529,239	\$801,216	\$282,550	\$282,550	\$972,366	\$1,254,916
<i>OTHER FINANCING USES:</i>						
Capital & Other 1-Time	1,189,525	4,497,671	2,210,997	3,116,115	2,623,647	5,739,762
Municipal Court	48,825	153,830	11,600	25,683	289,845	315,528
City Council	-	8,237	-	-	10,400	10,400
City Manager	12,970	143,914	106,834	110,857	22,376	133,233
Administrative Services	7,139	24,693	6,602	467,331	24,755	492,086
City-Wide COVID-19 Grants	-	326,617	-	-	-	-
Legal	74,880	149,595	89,816	107,923	433,461	541,384
Community & Economic Development	263,911	496,688	474,623	600,775	891,462	1,492,237
Parks, Recreation & Community Services	377,685	347,636	260,052	279,838	126,462	406,300
Police	404,116	2,846,461	1,261,470	1,523,708	824,886	2,348,594
Interfund Transfers	2,527,325	3,732,387	1,858,526	1,636,499	1,125,564	2,762,063
Transfer Out - Fund 101 Street	-	449,339	71,526	39,687	850,564	890,251
Transfer Out - Fund 105 Property Abatement/RHSP	550,000	50,000	50,000	50,000	-	50,000
Transfer Out - Fund 106 Public Art	30,000	22,000	22,000	22,000	-	22,000
Transfer Out - Fund 192 SSMCP	80,000	75,000	75,000	75,000	-	75,000
Transfer Out - Fund 301 Parks CIP	647,500	2,620,877	940,000	1,140,000	275,000	1,415,000
Transfer Out - Fund 302 Transportation CIP	1,219,825	515,171	700,000	309,812	-	309,812
Subtotal Other Financing Uses	\$3,716,850	\$8,230,057	\$4,069,521	\$4,752,614	\$3,749,211	\$8,501,825
Total Revenues and Other Sources	\$46,731,119	\$47,388,850	\$44,145,920	\$46,328,920	\$2,701,828	\$49,030,748
Total Expenditures and other Uses	\$45,009,723	\$53,363,036	\$47,837,509	\$50,147,904	\$4,530,012	\$54,677,916
Beginning Fund Balance:	\$17,750,655	\$19,472,051	\$11,165,657	\$11,462,172		\$13,497,864
Ending Fund Balance:	\$19,472,051	\$13,497,864	\$7,474,068	\$7,643,188		\$7,850,694
Ending Fund Balance as a % of Gen/Street Operating Rev	41.3%	28.3%	16.7%	16.3%		16.1%
Reserve - Total Target 12% Reserves	\$5,664,295	\$16,817,282	\$5,381,196	\$5,643,156		\$5,850,691
2% Contingency Reserves	\$944,049	\$953,007	\$896,866	\$940,526		\$975,115
5% General Fund Reserves	\$2,360,123	\$2,382,518	\$2,242,165	\$2,351,315		\$2,437,788
5% Strategic Reserves	\$2,360,123	\$2,382,518	\$2,242,165	\$2,351,315		\$2,437,788
Set Aside for Economic Development Opportunity Fund	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000		\$2,000,000
Unreserved/Designated	\$11,807,756	\$5,779,822	\$92,872	\$32		(\$0)