

City of Lakewood, WA



2025/2026 Proposed Budget

For the Biennium

January 1, 2025 through December 31, 2026



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lakewood
Washington**

For the Biennium Beginning

January 01, 2023

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Distinguished Budget Presentation Award to the City of Lakewood for its biennial budget for the biennium beginning January 1, 2023. The award represents a significant achievement. It reflects the commitment of the governing body and staff to meeting the highest principles in governmental budgeting. In order to receive the budget award, a governmental unit must publish a budget document that meets program criteria as a policy document, as and operations guide, as a financial plan, and as a communications device. This award is valid for a period of two years only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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Budget Message

October 7, 2024

Honorable Mayor, Deputy Mayor and City Council People of the City of Lakewood

Dear Mayor, Deputy Mayor, Councilmembers, and Lakewood Residents:

I am pleased to present to you the City of Lakewood's 2025-2026 Proposed Biennial Budget totaling \$120,031,374 in 2025 and \$129,827,606 in 2026.

In 2026, Lakewood will celebrate its 30th anniversary of incorporation. The City incorporated in large part because community members desired more local control, particularly on issues of public safety, land use, and parks and recreation. It was also about community identity and improving Lakewood's image. It was about fiscal responsibility and keeping local taxes for local improvements and services.

Because of incorporation, our community is safer and has benefitted from significant infrastructure improvements to streets, sidewalks, sewers, and parks. At the same time, the City has also increased services, grown its community events and expanded other amenities that did not exist prior to cityhood. Focus has been on economic development, environmental protection, code enforcement, human services and housing. The City has worked tirelessly to address unsafe and unmaintained properties that went unaddressed for many years. And it recognizes the value and importance of JBLM and Camp Murray to Lakewood businesses and neighborhoods. As we look back at the past 30 years, the City has certainly delivered on the promises of incorporation and then some.

This budget document serves as a policy document, a financial plan, and a communication and operation guide. It reflects the policies, goals, programs, and service priorities and values of the Lakewood City Council and the Lakewood community. And it builds upon the promises of incorporation established 30 years ago. It represents a financial roadmap for the City of Lakewood; a map that advances City Council goals and priorities, guides operational decision-making, strengthens our organizational values, and invests in vital community initiatives.

Once adopted by the City Council, the budget establishes the direction for all City programs and services for the coming biennium. This document serves as a synthesis of the City Council's direction and employee recommendations on how to best accomplish City Council goals and respond to community needs in accordance with available resources, established policies, and sound financial and business practices. The review and adoption of the budget is one of the City Council's most important policy roles.

This policy document reinforces our continued focus on prudent fiscal management, operational efficiency, strategic investments, and provides our residents with the highest quality of life. It is a balanced budget and provides the highest level of service to the Lakewood community within available financial resources. The strength of the City's finances does not happen by accident. It reflects strong

financial policies put in place by the City Council. It is simple: The City does not overextend itself. The budget is balanced. Operating expenditures do not exceed operating revenues.

This ensures the City can provide services our community has come to expect. By following these adopted financial policies, the City has not had to reduce or eliminate programs or services, nor has it had to draw on financial reserves.

However, several challenges impact the City's General Fund. They include:

- An economic slowdown and potential recession;
- Revenue volatility caused by current economic conditions and changes in consumer spending habits;
- State restrictions on property tax increases that limit the City's ability to generate revenue despite increasing costs and service demands;
- Increased inflation and higher interest rates driving up costs for goods, services and employee costs;
- Growing need for law enforcement services;
- Rising demand for supportive housing and mental health services;
- Increased cybersecurity challenges, including ransomware attacks and data breaches that have resulted in significant investments in technology upgrades and training; and
- Increased public defense costs brought on by new proposed standards that would lower misdemeanor caseloads per attorney and in turn will double or even triple the City's public defense costs.

These factors collectively posed significant challenges for the City's 2025-2026 budget planning, requiring strategic fiscal management to maintain essential services and address community needs.

In response, the City Manager issued a directive out of an abundance of caution in April 2024 to ensure the wellbeing of the City's finances.

The directive remains in place and instructs a pause on certain spending in the general fund and street fund. This approach, which has been implemented with success in the past, helped the City's finances by reducing and lowering expenditures to buffer the impact of current economic uncertainty. This in turn is helping the City better weather this uncertainty and positions the City to avoid financial distress. This approach also helps the City maintain a strong cash position and strengthen fund balances.

The result is the development of a balanced 2025-2026 Proposed Biennial Budget that focuses on life, health and safety obligations, legal mandates, ensures financial stability and integrity, as well as focuses implementation of adopted City Council goals to achieve the community's vision. This budget addresses the City's highest priorities for service and capital needs for 2025 and 2026 and allows us to make significant advancement in our key goals. It also continues our commitment to community partners in helping us fulfill our mission.

I am confident that the programs and investments included in this budget reflect the policies and direction of the City Council and provide the financial plan for another successful two years. This document serves as a commitment to our residents and our businesses that we will strive to do the absolute best we can with the resources and tools available to us.

The Lakewood Community

Upon incorporation in 1996, Lakewood became the second largest city in Pierce County and is the 20th largest city in Washington, covering over 19 square miles. In 2026, Lakewood will celebrate 30 years of cityhood. While still a young city, the Lakewood community dates back over 9,000 years as the ancestral homeland of the Nisqually, Steilacoom and Puyallup Indian Tribes.

Lakewood’s estimated population in 2024 was 64,620. Lakewood is one of the most diverse cities in Washington State, being one of just 15 with a majority population of people of color. Nearly 52% of Lakewood residents identify as Black Indigenous or People of Color (BIPOC). Lakewood is home to a younger population than both the state and national averages. The following tables provide a high-level snapshot of Lakewood’s population.

SEX	
Female	50.6%
Male	49.4%

AGE	
Under 5 years	6.0%
5 to 9 years	5.7%
10 to 14 years	6.0%
15 to 19 years	5.1%
20 to 24 years	9.0%
25 to 34 years	19.0%
35 to 44 years	12.3%
45 to 54 years	10.3%
55 to 59 years	5.5%
60 to 64 years	6.4%
65 to 74 years	8.2%
75 years & older	5.5%

HOUSING	
Total housing units	26,999
Occupied housing units %	94.2%
Vacant housing units %	5.5%
Owner-occupied %	43.2%
Renter-occupied %	56.8%
Average family size	2.94

Disability Characteristics	
Percent with disability %	17.4
With a hearing difficulty %	4.7%
With a vision difficulty %	3.5%
With a cognitive difficulty %	7.4%
With an ambulatory difficulty %	8.7%
With a self-care difficulty	3.6%
With an independent living difficulty	9.0%

RACE	
White	49.2%
Hispanic/Latino	18.1%
Black or African American	13.1%
Asian	9.1%
Native Hawaiian and Other Pacific Islander	3.9%
American Indian and Alaska Native	1.3%
Some other race	8.4%
Two or more races	12.9%

HISPANIC or LATINO	
Hispanic or Latino (of any race)	18.5%
Not Hispanic or Latino (of any race)	81.5%

INCOME & POVERTY	
Median Household Income	\$55,723
Below Poverty level %	14.7%

EDUCATIONAL ATTAINMENT (population 25 and older)	
High school graduate (includes equivalency)	28.2%
Some college, no degree	26.0%
Associate's degree	12.1%
Bachelor's degree	14.4%
Graduate or professional degree	7.8%
High school graduate or higher	88.5%
Bachelor's degree or higher	22.2%

LANGUAGE SPOKEN AT HOME (population 5 years and over)	
Speak only English %	77.3%
Speak a language other than English %	22.7%

Lakewood incorporated in large part because community members desired more local control, particularly on issues of public safety, land use, and parks and recreation. It was also about community identity and improving Lakewood's image. It was about fiscal responsibility and keeping taxes local for local improvements and services. As an unincorporated area, Pierce County took in tax dollars from Lakewood residents and businesses at a much higher rate than what was returned to Lakewood in the form of improvements and services. This is true for many cities that incorporated in the 1990s in the state of Washington. As we look back at the past 28+ years, the City has certainly delivered on the above promises of incorporation and then some.

Today, Lakewood is a beautiful community marked by an abundance of parks, open spaces, and attractive, landscaped corridors. With its natural beauty, Lakewood is the gateway to Mount Rainier National Park and Puget Sound waterways and islands. It is strategically located along the Interstate 5 corridor between Sea-Tac International Airport and Olympia. It serves as a hub of activity at the ports of Tacoma, Olympia and Seattle. And it is host community to two major military installations: Joint Base Lewis-McChord (JBLM), the largest joint base on the West Coast and one of the largest in the United States, and Camp Murray.

Since incorporation crime has dropped almost 50%. This includes recent declines in 2022 (6.8%) and 2023 (3.7%) and a more dramatic decline of 26% through the first half of 2024. This includes a drop in vehicle thefts by nearly 68%. The region saw an increase in vehicle thefts after state law changes in 2021 that prohibited police pursuits. In Lakewood, that translated to a 4.7% increase in crime in 2021, much of which was tied to vehicle thefts. In October 2023 the city deployed a FLOCK video system, which identifies reported stolen vehicles. The impact of this technology resulted in the significant decline in stolen vehicles in the first half of 2024.

The City has made a concerted effort to improve its streets, sidewalks and sewers, which has improved public safety. The City is also committed to protecting and preserving the environment. Lakewood has also increased services, community events and other amenities that did not exist prior to cityhood. In addition, the City has worked tirelessly to address unsafe and unmaintained properties that went unabated for many years.

Lakewood has preserved its existing single-family neighborhoods while creating an urban center that supports a variety of residential and commercial uses in planned areas with high levels of public services. Lakewood's 2023 population was 64,620 with a median household income of \$77,878 and a poverty rate of 13%, the median home value was \$374,207, and the homeownership rate was 45%. Of the City's housing units in 2022, 4.3% had no bedrooms, 19.7% had one bedroom, 62.1% had 2 or 3 bedrooms, and 13.9% had four or more bedrooms. 50.1% were single-family homes, 45.5% were 2 or more-unit housing types, and 4.4% were mobile homes and trailers.

Lakewood's 2022 employment demographics reflect its unique status as home city to Western State Hospital, Pierce College and Clover Park Technical College, as well as its proximity to Joint Base Lewis-McChord. In 2022, 55% of the city's population was employed. This breaks down to:

- 18.1% work for federal, state or local government.
- 65.8% work for private companies.
- 7.8% percent work for not-for-profit organizations.
- 3.2% are self-employed.

The largest employment sector in Lakewood is Health Care and Social Assistance. This labor market employs 12,007 workers in the city. The next largest sectors include Retail Trade (3,259 workers),

followed by Accommodation and Food Services (3,229 workers). Total employment for jobs in Lakewood was estimated at 32,839 by the end of the first quarter of 2024, according to Chmura Economics/Jobs EQ. This is a 9% increase over the 10-year period from first quarter 2014.

Lakewood is home to 2,800 businesses of which approximately 1,100 are homebased. Another 1,800 or more companies are actively doing business in Lakewood year-round. Major employers in Lakewood include Western State Hospital, Clover Park School District, Pierce Transit, Camp Murray, Pierce College, Aero Precision USA, St. Clare Hospital/Virginia Mason-Franciscan Health, Korean Women's Association, Dunganarvin (Aacres Home Healthcare), Hope Human Services, McClane Northwest, Walmart, and Clover Park Technical College.

Lakewood is a net importer of workers. However, many Lakewood residents are employed at JBLM or in neighboring jurisdictions. This includes the cities of Tacoma (20.4%), University Place, and Steilacoom, as well as unincorporated Pierce County. About 8.5% commute to Seattle, while 12.1% live and work in Lakewood.

High location quotients (LQs) indicate sectors in which a region has high concentrations of employment compared to the national average. In Lakewood, the sectors with the largest LQs in the region are Health Care and Social Assistance (LQ = 2.44), Arts, Entertainment, and Recreation (1.39), and Real Estate and Rental and Leasing (1.28). There also has been above average employment growth in construction, government, manufacturing, and logistics over the past few years.

Major retailers and restaurants in Lakewood include Walmart, Lowe's Home Improvement, Kenworth Northwest, Target Corporation, and Safeway. Retail sales have increased overall by 39.6% from 2016 to 2024. The retail trade pull factor increased from 1.27 to 1.44 from 2016 to 2021, and the food services and drinking places pull factor increased from 2.01 to 2.62 during that same period.

Incorporation was also about fiscal responsibility: Keep local taxes for local services. As an unincorporated part of Pierce County, the County took in tax dollars from Lakewood at a much higher rate than it gave back in services. The outcome of incorporation is that local taxes remain in Lakewood and are allocated to prioritized services such as economic development, code enforcement, human services, housing, and capital improvement in response to the community's needs.

One of Lakewood's most amazing attributes, and a large reason for its success, is the tremendous sense of civic pride and engagement of community stakeholders. This is evident by the high level of community involvement and volunteerism that exists. Lakewood is strong because of the many residents, businesses, community partners and neighborhood groups that collaboratively work with the City to make improvements and proactively address prevalent issues.

As we enter the next biennium and beyond, our focus will remain on key areas of public safety, economic development to attract and create jobs, supporting human services, building more affordable housing and addressing homelessness. We will also prioritize capital improvements, including a focus on creating a downtown park(s), as well as rebuilding our roadway system and adding sidewalks for pedestrian and bicycle access. Environmental protection and preservation, recognizing the value and importance of JBLM and Camp Murray, continued fiscal responsibility, offering a wide range of free community events, and high-quality municipal services will also continue as top priorities.

Joint Base Lewis-McChord (JBLM) and Camp Murray

As the host city to two major military installations, Joint Base Lewis-McChord (JBLM) and Camp Murray, Lakewood takes immense pride in its relationship with the military, to include our community connector the 2-2 Stryker Brigade (Lancers). Our community has deep ties to JBLM, and the relationship is stronger than ever.

JBLM is the largest military installation in the Western United States, the largest single-site employer in Washington State, and the third-largest employer in the state behind only Amazon and The Boeing Company.

Our legacy and commitment to each other dates back over 100 years to World War I and the creation of Camp Lewis. The camp then became Fort Lewis, followed by the addition of McChord Air Force Base, and is now JBLM, the sole “Power Projection Platform” for the U.S. Army on the West Coast.

Located just South of Tacoma, JBLM is the Department of Defense’s premier military installation on the West Coast. It is one of the largest and most important military installations in the Pacific Northwest. It was established in 2010 through the merger of Fort Lewis and McChord Air Force Base. JBLM hosts units from all branches of the U.S. military, including the Army, Air Force, Navy, Marines and Special Operations Command. It serves as a strategic deployment and logistics hub for military operations in the region.

The 62nd Airlift Wing is the senior Air Force unit on JBLM and provides significant combat airlift capabilities via C-17 Globemasters. JBLM also hosts the Western Air Defense Sector and a number of other elements. The 2nd Infantry Division, 7th Infantry Division, and I Corps Headquarters are among the major Army units stationed at JBLM. 1st Special Forces Group and the 2nd/75th Ranger Battalion are also headquartered at JBLM.

JBLM is strategically located in the Puget Sound region, allowing for rapid deployment and logistical support to military operations within the Pacific theater. The base plays a critical role in joint and multinational training exercises, fostering interoperability. Units from JBLM conduct extensive joint exercises annually. JBLM encompasses more than 400,000 acres and is one of the largest DoD installations in the world. The installation also administers the Yakima Training Center. In addition, the installation’s facilities include airfields, training areas, barracks, administrative buildings, medical facilities, including Madigan Army Medical Center, and other support services.

The base is made up of approximately 37,000 service members, 15,000 federal civilian employees with an additional 45,000 military dependents and 32,000 retirees for a total population exceeding 130,000. Many Lakewood residents are active-duty personnel and their families, military retiree, and civilians who work at JBLM.

Our communities have stood side-by-side supporting each other during about every military action and humanitarian and disaster relief mission in the 20th and 21st centuries. This includes the numerous and ongoing multiple deployments of service members and units from JBLM to all seven continents.

The City has taken a leadership role in informing and galvanizing the South Puget Sound region (Pierce and Thurston counties) about what JBLM and the military mean to our region, including supporting our service members, their families and transitioning veterans.

As a result of leadership from the City, the South Sound Military and Communities Partnership (SSMCP) was formed in 2011. SSMCP focuses on the intersection of issues between local governments and the JBLM military community. The City serves as the fiduciary agent of the SSMCP as well as provides legal advice and other administrative services as necessary to the Partnership. We are unique in that JBLM is the only military installation situated in an urban/suburban environment in the United States, touching seventeen different communities. Today, SSMCP is a partnership of more than 50 members (cities, counties, tribes, nonprofits, corporations, organizations, and JBLM).

The City in partnership with SSMCP continues to advocate and support JBLM's mission of readiness and resiliency. The City plays a major leadership role in support of SSMCP and is a strong advocate for JBLM, Camp Murray, service members and their families locally, regionally and nationally. SSMCP has created and maintains a solid reputation and relationship with JBLM leaders and is viewed as a trusted organization valued for its integrity and responsiveness.

This regional collaboration addresses community issues related to military, particularly growth and development. SSMCP completed a Joint Land Use Study (JLUS) in 2015 and implemented 22 recommendations through a series of three federal grants from 2016-2020. Current initiatives include updating the 2010 Growth Coordination Plan, the foundational document which led to joint basing, and resolving encroachment in the McChord North Clear Zone (NCZ). In 2019, a historic cooperative agreement was reached with the Army that acknowledges a commitment of up to \$80 million from the Department of Defense towards resolving the North Clear Zone (NCZ) encroachment issues. In January 2022, the City closed on the sale of Tactical Tailor property to continue the effort to resolve encroachment in the JBLM McChord North Clear Zone. This is the first of 21 commercial property acquisitions that will need to occur in the coming years.

SSMCP also continues to partner with several stakeholders like the Nisqually Tribe and state Department of Transportation (WSDOT) to address needed improvements along I-5 from Mounts Road to Tumwater. The first part is the I-5 Nisqually Delta improvements in partnership with the Nisqually Indian Tribe and others. Improvements are needed to address the current design that restricts critical ecological functions which in creates a high risk that I-5 will flood. This can be best seen by the bowing of the Nisqually River that has occurred over the past si- plus decades. In 2021 and 2023, SSMCP secured \$5 million and \$75 million, respectively in state transportation funding from the state legislature for an environmental protection act study prioritizing the I-5 Nisqually Delta project.

SSMCP is a leader in advocating in support of funding the State Defense Community Compatibility Account (DCCA) Program that could provide funding in support of transportation projects, resolving encroachment in the McChord Airfield North Clear Zone, habitat preservation and conservation, and affordable housing strategies for service members and their families and to support Washington's military installations around the state.

SSMCP has also led the development of a housing study. Over 1,000 military families are on the waiting list for on-base housing, which ultimately impacts the off-base housing inventory. The study provided recommendations to improve off-base housing options for active-duty service members in communities neighboring JBLM. This includes Lakewood. Options include identifying issues and barriers service members and their families face in securing off-base housing.

In 2021, SSMCP initiated a comprehensive update to the 2010 JBLM Growth Coordination Plan that is funded with a \$715,000 OEA grant award, which was finalized in 2022. This Plan is action-oriented to advance the health and economy of JBLM and the South Sound Region. In 2024, SSMCP received an

implementation grant from OLDCC to complete a second Housing Study which contributed to an Army decision authorizing additional on-base housing (from 245 new units to 860). This same grant assessed barriers to spousal employment through development of a Military Spouse Employment Study. While military spouse employment challenges are well-studied at the national level, there has been limited research into this issue specific to the state of Washington. Its goal was reducing barriers and enhancing supports for spouses of active-duty service members. The grant funding was used to perform a Military Installation Resiliency Review (MIRR).

A key element of the Joint Base Lewis-McChord Military Installation Resilience Review is a Resilience Action Plan that provides JBLM, SSMCP, and their local defense community partners with a results-oriented strategy composed of specific recommended resilience actions and projects focused on shared critical assets, programs or services. The intent is to identify community investments outside the fence line that can improve JBLM mission readiness.

Another key priority for SSMCP is to advocate for occupational licensure portability for service member's spouses. SSMCP has been a key advocate in having the State Legislature improve the state's occupational licensing processes through the adoption of interstate compacts, reciprocity agreements, and enhanced spouse licensure to improve employment opportunities and transition experience.

SSMCP provides a single point of contact for military-related activity that affects our region. This includes workforce development to provide opportunities for military personnel leaving the service each year, transportation and infrastructure improvements, education, healthcare and wellness, economic development, and ongoing military relations. The partnership provides a framework for collaboration in the South Sound region across all spectrums and specific interests like local governments, military installations, state agencies, federal agencies, business and non-profits. This level of collaboration between civilian and military is unprecedented.

SSMCP is recognized nationally as a prime example of how to foster a positive working relationship between the military and the surrounding communities. For this reason, our region was recognized by Association of Defense Communities (ADC) as a Great American Defense Community in 2016.

A regional economic impact analysis commissioned by SSMCP in 2018 and subsequently updated in recent years shows that JBLM has an economic impact on our region totaling approximately \$15 billion representing at least one-third of Pierce County's economy. These expenditures include housing, retail spending on things like groceries, clothing, car repair, healthcare costs and more. Indirectly, but directly attributed to the presence of the base, are the dollars that flow into the region for the education of service members' children and tax revenues from local purchases of retail goods and property.

JBLM is an essential driver to the state's economic momentum and that of the South Sound region. During the pandemic, when so many businesses were forced to close, JBLM provided a stabilizing influence on the regional economy as its missions were never curtailed. The City of Lakewood will continue to take a leadership role as a key liaison and educator about JBLM's role in the South Sound and beyond as well as supporting our service members and their families.

Economic Development

Summary: Lakewood has always had a business-friendly climate serving to foster entrepreneurial pursuits that allow businesses of all sizes to compete in the Puget Sound and global marketplaces. And because of this policy position, Lakewood is strongly positioned to leverage several different

opportunities as part of maintaining and growing its local economy. These benefits help existing businesses thrive and expand and draw new businesses due to our ideal location and business friendly leadership. Economic development policies put in place by the City Council have helped to spur development, attract new businesses, and support a thriving future for Lakewood.

Lakewood's competitive advantages include our strategic location adjacent Interstate 5 and connecting to SR-512 with commuter rail, host community to JBLM and Camp Murray, close proximity to the ports of Tacoma, Olympia and Seattle, regional transit connections, an exceptional educational system, a thriving and diverse small business sector, and a regionally supportive business ecosystem.

Lakewood is focused and committed to sustainable and robust economic growth, job creation and supporting a healthy, dynamic community while removing barriers to investor and business success. This is evident in the level of new investment that has occurred in the last six years. New investment for 2018 through 2023 totaled \$720 million. That averages to \$120 million per year. Significant growth sectors occurred in housing, retail and restaurants, light industrial and manufacturing development. This is coupled with the fact that investment in Lakewood is driven in many ways by the positive economic impact of JBLM.

This record level of investment is 2.5 times greater than the annual averages leading up to 2018, reflecting record activity in commercial and residential projects, business expansions, and a continuation of more new business startups and relocations to the Lakewood community. New investment remains strong in 2024 with nearly \$200 million invested through August and another \$1 billion of investment projected in 2025 and 2026. This is despite increased inflation, higher interest rates and a bit of a slowdown in some segments of the economy.

Just over \$2 billion was invested in Lakewood property and commercial and residential projects from 2019 through 2023. Nearly \$200 million was invested as of second quarter 2024. It is anticipated more than \$1 billion of investment will come into the community through 2026.

This new investment is due primarily to large commercial projects such as Western State Hospital, a new hotel - Springhill Suites on Pacific Highway South - and the repurposing of the former Costco building to an e-commerce center/micro-fulfillment center. Major housing developments also are responsible. This includes a proposed residential project for Lakewood Towne Center behind Target and fronting Main Street and a phased, transit-oriented development called Kendrick Landing adjacent to the Lakewood Sounder Station.

The result is Lakewood continued to grow in 2023 and 2024, even while workforce disruptions were one of the most challenging issues for businesses across the board. Our community welcomed over 970 new businesses as of the end of the second quarter 2024. Lakewood continually expands its partnerships to work collaboratively within the region, and to overcome the challenges presented by increased economic pressures including inflation, interest rate increases, and supply chain issues.

Marketing and Community Image: Lakewood's Build Your Better Here (BYBH) marketing campaign from January 2023 to August 2024 demonstrated robust performance across digital platforms. The website attracted 8,892 total users with a high engagement rate of 72.9%, indicating effective content and user experience. Ad campaigns across YouTube and LinkedIn generated over 1.1 million impressions and 870,282 video views, with an impressive overall video view rate of 74.3%. YouTube ads particularly excelled, achieving remarkably high video completion rates. LinkedIn ads had a view rate was 56.9% and contributed significantly to overall campaign success through more precise targeting to business and

builders. The Fort Lewis Off Post Housing page emerged as the most popular, highlighting strong interest in JBLM-related content. With Google driving most of the website traffic, the campaign successfully balanced paid advertising with organic search performance, creating a comprehensive and effective digital marketing strategy.

Focused Economic Development: Lakewood is committed to target area development to meet the needs of the growing, diverse population. Economic development focuses on family-wage job creation, business retention and expansion and recruitment and attraction. We continue to work on redevelopment citywide with a focus on development in the Downtown and Lakewood Station Subareas, targeting 8,500 net new jobs and 4,000 housing units in these two areas by 2035. Lakewood also supports a robust International District where over 88% of businesses are minority-owned. Development of parks with more amenities continues citywide and is a high priority for the City Council. In early 2023, the City unveiled the Motor Ave Gateway Arcs at the entrance to Motor Ave from Gravelly Lake Drive. The City also adopted a Tax Increment Finance (TIF) area to fund future public parks in the City's downtown. The new Pierce College home baseball field is complete and is in use by the Pierce College Raiders and is also available for youth groups.

Downtown Subarea: Lakewood is located within an urban growth area with a Downtown Subarea identified as a Regional Growth Center as designated by the Puget Sound Regional Council (PSRC). Downtown brings a strong sense of pride for the community by celebrating our identity and all things Lakewood. The City is striving to generate a net additional residential unit count of 500 units per year to meet 2035 regional growth targets. As of August 2024, there are 500 new housing units approved with 600 units under review and another 650 units planned. Most significant is a 300+ unit multifamily residential complex adjacent to Main Street and across from City Hall within the Lakewood Towne Center. Lakewood received a U.S. Department of Transportation RAISE Grant for a Downtown Transportation Feasibility Study in the amount of \$1.1 million. The grant will help to leverage additional monies for infrastructure improvements supporting multi-model transportation, a green street loop, safety and substantial housing and commercial growth. The downtown has also attracted new retail, entertainment and restaurants to serve the community and encourage visitors to stay, shop and recreate. The City is actively engaged in acquiring suitable real estate within the downtown area for the development of an urban park(s) and multi-generational community center.

Industrial and Manufacturing Development: The City of Lakewood has two major industrial parks, the well-established Lakewood Industrial Park with approximately 65 companies and 2,200 employees making it the fourth largest private employer in Pierce County and the relatively new Woodbrook Business Park, still in development, with 12 companies and nearly 1,000 employees.

In 2023-2024, 500,000 square feet (SF) of transportation and warehousing space was completed including:

- 12,349 SF Los Guerreros Warehouse and Office in Woodbrook.
- 135,970 SF Lakewood One Industrial in Woodbrook.
- 125,250 SF Coleman American Moving Services building just off South Tacoma Way and 84th Street.
- 40,200 SF Extrusion Tech building North of SR 512 on Steele Street.
- IPT Logistics 148,407 SF facility.

The 188-acre Woodbrook Business Park continues to add logistics and manufacturing space. Several parcels are poised for redevelopment and there is 350,000 SF of warehousing in permitting as of third

quarter 2024. Lakewood has 612 acres zoned industrial with an additional 441 acres zoned Air Corridor. Air Corridor is in the flight path for JBLM with industrial as the underlying zoning.

Pacific Highway: The Lakewood Sounder Station is a major transportation hub on Pacific Highway, adjacent to I-5 between S- 512 and Bridgeport Way SW. The Lakewood Station District bordering Pacific Highway, 108th Street SW and Bridgeport is a multi-modal commuter hub at the southern terminus of Sound Transit's commuter rail service. The district offers a mixture of intensive land uses and activities supportive of direct regional transportation access.

A private individual has assembled 12 acres over many years for residential redevelopment within the Lakewood Station District. The first phase of a planned 245-unit low-income housing project has been submitted for permitting. The overall project footprint can support 645 units. Additional townhomes and other multifamily residences have been completed within the last few years.

Approximately 13 acres was purchased in 2022 along the corridor for redevelopment. This includes a new Fortune 500 ecommerce retail fulfillment center. Permits were issued for the development of aMarriott Springhill Suites in September 2024.

Tillicum: The Tillicum Neighborhood Plan, adopted in 2009 with an addendum in 2022, was updated as a part of the 2024 Comprehensive Plan Periodic Review. The plan is being replaced by a Tillicum-Woodbrook Subarea Plan.

A walking/bicycle and emergency services pathway is planned as a part of an I-5 JBLM Congestion Relief Project to connect the Tillicum neighborhood via North Thorne Lane to Gravelly Lake Drive. More improvements are planned at Harry Todd Park, including the addition of pickleball courts and more sewer lines were constructed and will continue to be added in the Tillicum neighborhood.

Area Related Incentives: The city has three Opportunity Zones allowing for deferral of capital gains tax in exchange for investment in the Lakeview area, Springbrook, Tillicum and Woodbrook neighborhoods. All of Lakewood is within Foreign Trade Zone #86 administered by the Port of Tacoma. Additionally, certain Census tracts provide eligibility for EB5 investment, New Market Tax Credits and HUB Zone designation. These incentives, coupled with the infrastructure the city has built like road improvements and sewer extensions, and redevelopment currently underway, is helping transform these areas. More businesses, jobs and housing are moving in. Lakewood has no local B&O tax or development impact fees (except for a potential traffic mitigation fee in the Downtown subarea). We offer Lakewood Police Department agency agreements with property owners and businesses to bolster security and reduce crime.

Housing: In 2023 through second quarter 2024, 88 new single-family permits were issued with 25 pending. There were nine plats in process, with a total of 37 lots. Residential development continues to trend towards multifamily and townhome development due to the need to increase density and a lack of large available parcels for single-family development. The City's economic development team continues to engage with mixed use and residential developers to bring new housing, both affordable and market rate, as well as owner-occupied and for lease options to Lakewood. Given the importance of housing, the City continues to invest a significant portion of its federal grant monies it receives from the U.S. Department of Housing and Urban Development, specifically Community Development Block Grant (CDBG) and Home Investment Partnership Program (HOME) funds, to support non-profits focused on adding low-income housing opportunities. This includes support for Habitat for Humanity to construct low-income housing in the Tillicum neighborhood and Living Access Support Alliance (LASA).

The funds are also used to remodel older homes citywide, provide down payment assistance for first-time homeowners, and to support low-interest sewer loans so property owners can connect to the sewer system. The City continues to actively support condominium regulation reform before the State Legislature.

Libraries: Lakewood partnered with the Pierce County Library System (PCLS) to build two new libraries, one in the Downtown and one in the Tillicum neighborhood. The City acquired property in the Tillicum neighborhood in early 2019 for a future library location. PCLS and the City also evaluated several options for a site in the downtown area. PCLS conducted thorough community outreach in Lakewood in 2019 to gauge the community's interest in the new libraries. The results showed there is broad community interest for new libraries in Lakewood and the outreach did not identify any major concerns or issues. In late 2019, the PCLS created a community-based process to develop conceptual plans and cost estimates for these new libraries in partnership with the Lakewood community.

The work was paused due to the pandemic, and then re-energized as PCLS decided in June 2022 to close its Downtown library location due to severe building maintenance issues. With PCLS as the lead, the two agencies joined to form an appointed Library Advisory Committee (LAC) in 2023. It was charged with providing recommendations for the Downtown and Tillicum libraries to the PCLS Board of Trustees and Lakewood City Council about library facilities in Lakewood.

In October 2022 PCLS announced a location for an interim library at Alfaretta Street SW and Gravelly Lake Drive. The interim library opened in September 2024. PCLS demolished its former downtown site. Before demolition the City took ownership of the historic Tenzler log that was located at the entrance of the downtown branch. It is now located at Fort Steilacoom Park.

In 2022, the City Council asked for financial information specific to library services provided by the Pierce County Library System (PCLS) in Lakewood. This analysis showed that the City would be unable to provide library services at a level equal to or greater than the services and events provided by the PCLS. The City would need to subsidize library operations from the City's General Fund, which would have a negative impact on other city services. And this subsidy would only grow over time since property taxes are limited to an annual growth of 1%, while annual operating expenditures would grow at a much higher rate, especially in today's environment with inflation at a level not seen in over 40 years. The City would also need to account for additional costs in areas such finance and information technology, human resources, and property management since it is very unlikely these costs could be absorbed into existing City operations. These conclusions are not surprising since most cities and towns in the Puget Sound region are part of a regional library services district (e.g., Pierce County Library System, King County Library System and Sno-Isle Libraries).

The City has reiterated its support for the new libraries and supports the continued partnership with PCLS to address the need of permanent and safe library spaces in Lakewood.

Public Transit: Lakewood is served by Pierce Transit and Sound Transit systems, which have stations adjacent to the I-5 corridor and Lakewood Towne Center, along with a new transit station planned as part of Sound Transit 3 package in Tillicum adjacent to JBLM. The City is monitoring a multimodal high-capacity transportation (HCT) study led by Thurston Regional Planning Council (TRPC). It will examine options for multimodal high-capacity transportation (HCT) to serve travelers on the I-5 corridor between central Thurston County (Olympia area) and Pierce County. Expected to be completed by the end of 2024, the study will include the consideration of practical solutions to increase multimodal connectivity along the I-5 corridor between Olympia and Lakewood. The City is also working with Pierce Transit to

bring a future Bus Rapid Transit (BRT) to Lakewood that would run along South Tacoma Way to Pacific Highway South and end in Tillicum to serve both that community and JBLM.

Sporting and Community Events: Fort Steilacoom Park is the home of 340+ acres of trails and prairie lands ready for exploration. Multiple youth and adult sporting events are held each year at the park including cross country, soccer and baseball. The Pavilion at Fort Steilacoom Park hosts meetings, city wellness programming and the City's summer concert series. A new Pierce College baseball home field opened in April 2024, and the City is partnering with Partners for Parks to raise funds to support converting the H-barn to an events center.

The City also collaborates with other agencies such as the Boys & Girls Club, YMCA and number of sports groups and clubs to ensure that a comprehensive number of positive and healthy programs are available throughout the community to all.

Lakewood is known for its commitment to the well-being of its residents. We have a reputation for hosting outstanding community events throughout the year. These events strive to support youth, seniors, families and the business community and to foster a sense of belonging and community spirit. We develop our events and programs by looking through an equity lens to be sure we consider our entire community's needs when planning and implementing programming.

We do this by looking at data, watching trends, listening to the community and leveraging partnerships and local, regional and state grants and resources. We are fortunate to have such a generous and collaborative community that wants to work together to support our residents, visitors and businesses.

City hosted events are free, family friendly, well received by the community and well attended by residents and visitors alike. Annual events include: Welcome Walk; Martin Luther King, Jr. Day celebration; Hidden Heroes Campaign as part of Black History Month; Artist Receptions at City Hall; Parks Appreciation Day; Kid's Fishing Event; Street Festivals at Colonial Plaza; Weekly Farmers Market at Fort Steilacoom Park; Summer Outdoor Concerts; SummerFEST; National Night Out; Fiesta de la Familia; Desserts in the Driveway; Truck & Tractor Day; Holiday Parade of Lights & Christmas Tree Lighting; and the Youth Summit lead by the City's Youth Council.

As we look to the next biennium and the future, our commitment to enriching our community through special events and youth programs remains steadfast. Likewise, Lakewood's economy will continue to grow as we welcome new residents and businesses to the Downtown and other areas throughout our community. The potential for Lakewood remains boundless given its strategic location along I-5 and SR-512, its position as host community to JBLM, and the City Council's pro-active and forward-thinking commitment to economic development, job creation and access to quality housing. All of these factors make Lakewood a community of choice for businesses, residents, and visitors.

Human Services, Housing and Homeless Prevention

Coronavirus Aid, Relief, and Economic Security (CARES) Act & American Rescue Plan Act (ARPA)

The City effectively and efficiently allocated federal Coronavirus Aid, Relief, and Economic Security (CARES) Act monies in 2020 to greatly enhance the safety net for our most vulnerable by providing much needed financial assistance. This included rental and utility assistance to individuals and families, as well as assistance in support of childcare services and to small businesses and landlords.

This continued with the arrival of federal American Rescue Plan Act of 2021 (ARPA) funds. To date, the City Council has allocated \$13.8 million from its ARPA allocation, plus accrued interest of \$850,000.

These funds were allocated by the City Council to address homelessness, education, equity, and investments in housing. This includes helping with the acquisition of a Comfort Inn on Hosmer Street in Tacoma, now called Aspen Court, in partnership with Tacoma and Pierce County that was first used as an emergency shelter and has since transitioned to provide permanent supportive housing.

Funds were provided to Communities in Schools of Lakewood to support the Warriors of Change program, as well the Pierce County BIPOC (Black, Indigenous and People of Color) Business Accelerator Program, which helps BIPOC businesses with seed money, technical assistance and other support services. ARPA funds are also going to Habitat for Humanity and LASA to build more low-income housing in Lakewood, Tacoma Rescue Mission in support of Veterans shelter housing, Nourish Pierce County and Emergency Food Network in support of new and expanded food bank locations, the Boys and Girls Club and YMCA in support of child and teen programs, and TacomaProBono to provide pre-emption legal representation to those at risk of being evicted from their homes.

Program	Recipient	ARPA Appropriation
Food Bank Services Building	Nourish Pierce County	\$ 2,000,000
Edgewater Park & Downtown Park(s)	City of Lakewood	1,468,030
Food Storage Warehouse	Emergency Food Network	1,000,000
Gravelly Lake Commons Affordable Housing Project	LASA	1,000,000
Pierce County Village	Tacoma Rescue Mission	1,000,000
LPD Body Cameras Operations	City of Lakewood	768,490
LPD Retention Bonus	City of Lakewood	607,500
ARPA Administrative Costs (2021-2026)	City of Lakewood	545,812
City Hall: HVAC Air Handlers and Bipolar Ionization	City of Lakewood	525,000
Pierce County BIPOC Business Accelerator Program	Pierce County Economic Development	500,000
City Hall: Energy Audit Improvements	City of Lakewood	500,000
Street End Pilot Improvement Project	City of Lakewood	500,000
Tacomaprobono Housing Justice	Tacomaprobono	472,500
City Hall: Beam Replacement	City of Lakewood	350,000
Rebuilding Together South Sound	Rebuilding Together South Sound	341,250
Development/Implementation of Urban Forestry Program	City of Lakewood	340,000
Community Reader Board	City of Lakewood	320,000
Aspen Court Emergency Shelter	Low Income Housing Institute (LIHI)	300,000
Child & Teen Services Program (2022-2026)	YMCA	286,346
Habitat for Humanity Boat Street Project	Habitat for Humanity	254,100
Boys and Girls Club (2022-2026)	Boys & Girls Club	237,374
West Pierce Fire & Rescue Operations Center	West Pierce Fire & Rescue	229,990
Municipal Court Technology Improvements	City of Lakewood	141,750
2024 Comp Plan RE HB 1110 & HB 1337	City of Lakewood	110,000
LPD Body Cameras	City of Lakewood	102,944
City Hall: Space Evaluation	City of Lakewood	101,412
Camp Murray Boat Launch Master Plan	City of Lakewood	100,000
Youth Employment Program	Northwest Youth Corp	84,000
American Lake Park Improvements	City of Lakewood	78,750
Dolly Parton Imagination Library	Rotary Club of Lakewood	77,426
Career Team Workforce Training (2 years)	Clover Park School District (CPSD)	72,143
Youth Mental Services	Clover Park School District (CPSD)	68,000
Springbrook Connections Operational Support	Springbrook Connections	50,000
Warriors of Change	CPSD Communities in Schools	34,170
Shoreline Master Plan/Critical Areas Ordinance	City of Lakewood	25,000
City Website and Multilingual Services	City of Lakewood	15,051
9th & 10th Cavalry Buffalo Soldiers Museum	2024 Labor Day Event	5,000
COVID-19 Tracing	City of Lakewood	3,136
Emergency Services Alert and Warning System	City of Lakewood	1,065
	Total	\$ 14,616,236

Overview

This level of commitment and empathy to those in need is not new for Lakewood. Housing affordability, substance abuse issues, homelessness and the lack of resources for mental and behavioral health going back several decades has created significant challenges for communities throughout the nation, including Lakewood. Since incorporation, the City has proactively addressed these needs of the Lakewood community.

The City has responded to these problems in a number of ways to assist our most vulnerable residents. For example, the City partners with multiple organizations within Lakewood to address homelessness and mental health, including Living Access Support Alliance (LASA), Habitat for Humanity, Western State Hospital, Catholic Community Services, Greater Lakes Mental Health, St. Clare Hospital/Virginia Mason-Franciscan Health, and two methadone clinics, Tacoma Treatment Solutions and Northwest Integrated Health.

The second is that the City funds and supports a number of City programs to address homelessness and mental health. The City will continue to take a leadership role to address longstanding human service needs in Lakewood ensuring a safety net exists for our most vulnerable, while increasing employment and housing opportunities.

The proposed 2025-2026 Biennial Budget sets aside over \$4.5 million in support of a number of human services, housing and homeless prevention programs as outlined in the table below. Following this summary table is a detailed description of the programs offered by the City.

Description	Human Services, Housing & Homeless Prevention		
	2025 Proposed	2026 Proposed	Total
Human and Social Services (1% of General Fund)	\$ 510,000	\$ 524,000	\$ 1,034,000
Behavioral Health Contact Team (BHCT)	429,300	430,450	859,750
Mental Health Resource Coordinator	34,000	34,000	68,000
Veterans Treatment and Community Courts	110,000	110,000	220,000
Community Development Block Grant (CDBG)	553,819	550,000	1,103,819
HOME Investment Partnerships Program	250,000	250,000	500,000
Affordable Housing Sales Tax Credit Program	98,000	98,000	196,000
Rental Housing Safety Program (RHSP)	273,000	273,000	546,000
Total	\$ 2,258,119	\$ 2,269,450	\$ 4,527,569

- Human Services:** 1% of City’s General Fund finances totaling \$1,034,000 is allocated in the upcoming biennium (2025-2026) to a number of non-profit agencies in support of human and social services. Over the last eight biennium’s (2009 through 2024), this funding has totaled \$5,971,000 to 49 different non-profit organizations as outlined in the table below.

The City’s human services funding currently supports 20 non-profit organizations and programs in support of five strategy areas:

- Emotional supports and youth programs such as after-school programs, leadership and mentoring support for youth and Lakewood’s Promise;
- Access to food to include bulk food purchases, distribution of food at local food banks and mobile services in low income and geographically challenged areas;
- Access to health and behavioral health to include services for adults with disabilities, medical case management and donated care, dental care and therapy for survivors of sexual assault;
- Housing assistance to include emergency shelter, home repair, daily basic needs and homeless prevention services; and
- Crisis stabilization and advocacy services such as behavioral health intervention, legal and advocacy services for survivors of assault, domestic violence, and other crimes.

The result of this collaborated investment and partnership is that services and assistance is provided to over 30,000 individuals each year.

2009 through 2024	
Year	TOTAL
YWCA Pierce County-DV Shelter, Legal & Child Services	\$ 371,050
Emergency Food Network-Food Distribution Program	350,750
Lakewood's 5 Promises to Youth-Youth Services Coordination	350,300
Communities in Schools-After School Program	336,500
Boys and Girls Club of Lakewood-Youth After School Program	291,500
Nourish Pierce County-Food Bank Program	264,250
Greater Lakes Mental Health-Behavioral Health Team	245,000
Community Health Care-Medical Care	215,000
Tacoma Rescue Mission-Family Shelter	208,000
St. Leo's Food Connection-Springbrook Mobile Food Program	197,800
Catholic Community Services-Emergency Housing	186,000
Pierce County AIDS Foundation-Case Management	183,850
Rebuilding Together South Sound	181,700
Lindquist Dental-Children Dental Services	178,000
LASA-Outreach Program Client/Hygiene Center	172,250
Clover Park School District-Early Learning Consortium	170,000
Rebuilding Hope; Sexual Assault Center	164,250
LASA-Housing for Homeless Families	152,500
Franciscan Health System-Children's Immunization	137,400
Pierce College-Lakewood Computer Playhouse	136,000
Oasis Youth Center	133,000
Caring for Kids-Ready to Learn Fair & School Supplies	121,200
South Sound Outreach Services	99,500
YMCA-Teen Late Night Program	93,500
Tacoma Community House-Victims Legal Advocacy	85,500
Asian Pacific Cultural Center	82,750
Pierce County Project Access-Donated Care	80,000
Tillicum Community Center-Emergency Food Assistance	78,000
Communities in Schools-Champions Mentor	73,500
Making a Difference Foundation	71,100
St. Leo's Food Connection-Summer Meals Program	55,100
Korean Woman's Association-We Are Family Home	50,000
Children's Therapy Center	42,750
Emergency Food Network-Co-op Food Purchasing	42,750
Multicultural Child and Family Hope	42,750
Good Samaritan Hospital-Caregiver Respite & Support	39,000
TACID-HELP & ACCESS Programs	35,500
Pierce County Community Connections	33,000
WWEE (Courage 360)-Reach Plus Employment Program	30,000
Your Money Matters	30,000
Springbrook Connections	25,000
Beecher's Foundation-Pure Food Kids Project	25,000
Metropolitan Development Council-Family Support	23,500
TPCHD-Dental Services	21,000
Centerforce-Community Inclusion for Adults w/Disabilities	20,000
St. Leo's Food Connection-Backpack Program	15,500
Mary Bridge Hospital-Children's Grief & Loss Support	15,000
Community Health Care-Adult Dental Services	12,000
Lakewood Multicultural Coalition-Empowerment & Inclusion	3,000
Total	\$ 5,971,000

- 2. Behavioral Health Contact Team:** In February 2015, the City in partnership with Greater Lakes Mental Health created the Behavioral Health Contact Team (BHCT). This team consists of a mental health professional (MHP) and a dedicated police officer who are embedded with police patrol officers to serve as a resource for those who are homeless and/or suffering from addiction issues and/or mental or behavioral health issues.

A second mental health professional (MPH) was authorized as part of the 2021-2022 adopted biennial budget increasing the size of the BHCT to three personnel to further assist police patrol as well as support the City’s Rental Housing Safety Program (RHSP) team. This team often encounter people in distress and in the need of assistance for a range of issues, including hoarding, isolated seniors, and renters having difficulty maintaining their property due to behavioral health issues.

Since its inception in 2015 through July 2024, the BHCT has helped 4,664 people, or an average of 518 per year, find needed services. Some of the individuals helped by the BHCT avoid (re)entering the tragic cycle of jail and/or the hospital time to return to the same or similar circumstances.

Year	Behavioral Health Contact Team (BHCT)		
	Calls for Service	Referrals	Connections
2015	639	66	103
2016	594	111	75
2017	545	167	199
2018	465	228	102
2019	531	188	108
2020	429	196	111
2021	347	185	65
2022	208	131	17
2023	322	109	14
2024 (through-Jul)	584	123	33
Total	4,664	1,504	827
Monthly Average	41	13	7
Annual Average	493	159	87

- 3. Mental Health Resource Coordinator:** For the two-year period of 2018-2019, the City applied for and was awarded a grant totaling \$82,089 from the Washington State Office of Public Defense (OPD) with most of the funds used to develop a pilot mental health resource coordinator position. Ever since, the City has a successful record of securing OPD grant funds, with a 2020-2021 grant award of \$74,000, a 2022-2023 grant award of \$68,000, and a 2024-2025 grant award of \$68,000.

Most of these funds were used to develop a mental health resource coordinator position with the balance allocated in support of continuing education for public defenders, attorney-client communication and interpretative services, and to supplement investigative and expert services. Additional one-time uses of the grant funding include attorney retention bonuses in a highly competitive post-COVID environment, as well as technology modernization investments for public defenders to ensure operational efficiency.

The mental health resource coordinator, hired through the City’s primary public defender, is available at Lakewood Municipal Court to help individuals eligible for public defense representation by connecting defendants with resources and provides on-site counseling.

Description	Mental Health Resource Coordinator	
	2025	2026
Mental Health Resource Coordinator	\$ 25,000	\$ 25,000
Continuing Education	4,000	4,000
Interpretative Services	1,000	1,000
Investigative and Expert Services	4,000	4,000
Total	\$ 34,000	\$ 34,000

By providing a mental health resource coordinator, clients received a more holistic public defense and increased access to local social services. Additionally, because of this position, public defenders can spend more time defending their clients rather than attempting to address their pressing social service needs.

4. **Veteran’s Treatment Court & Community Court:** Veteran’s Treatment Court is a therapeutic court serving the City of Lakewood, City of DuPont and Town of Steilacoom for anyone who served in the armed forces with an open criminal charge and a nexus to a service-connected disability. Veterans also must meet the requirements of eligibility as a candidate per RCW 2.30.030. Having this therapeutic option available is important to the community and in helping meet the needs of local veterans. This optional program is a collaboration of multiple agencies, including:

- Lakewood Municipal Court;
- The Veteran’s Administration (VA);
- Defense Counsel;
- Lakewood Prosecutors;
- Probation;
- Pierce County Alliance; and
- Lakewood Police Department.

This team also receives intensive on-going training from National Association of Drug Court Professionals (NADCP) to ensure the court service to Veterans is in accordance with best practices and national standards.

Many other community partners are also active. Working together these agencies established a viable option for a select group of justice-involved veterans whose needs are better met through treatment intervention rather than incarceration. Veteran’s Treatment Court is a program that requires participants to live clean and sober while attending treatment and court regularly.

The mission of Veteran’s Treatment Court is to collaborate with community partners and resources to help veterans reintegrate into our community more effectively by connecting them with the services they have earned.

Therapeutic courts, like the Veteran’s Treatment Court have been shown to reduce recidivism and help participants make lifestyle changes that have a lasting impact on more than just the veteran.

Through the program, participants are required to do volunteer work within the community. By doing volunteer work, veteran participants make community connections they may not otherwise make, and those connections help build a bond between the veteran participant and the community.

The result is that to date, none of the graduates have experienced recidivism, which is a great testament to the effectiveness of the program.

The following table illustrates the number of court participants and graduates for 2019 through July 2024.

Veteran's Treatment Court		
Year	Participants	Graduates
2019	33	5
2020	26	5
2021	29	7
2022	7	2
2023	10	1
2024 (through Jul)	6	1

In total, the Lakewood Veteran’s Treatment Court has had 111 program participants and twenty-one court graduates from 2019 through mid-2024.

In 2024, the Lakewood Municipal Court also introduced a Community Court that like the Veterans Treatment Court is focused on linking defendants with the services they need to break the cycle of “revolving door” crime by those individuals who cycle in and out of the justice system. The Court works in partnership with local housing resources such as Housing Justice Project, Tacoma Housing Authority, Transitional Housing, Coordinated Entry and 211. This partnership helps to alleviate the immediate need for housing that many court participants’ experience. The Court also addresses the growing community need for Domestic Violence education by offering a lower cost yet highly effective program called Domestic Violence Moral Reconciliation Therapy (DVMRT), which is a peer group led by Court Probation and has proven highly effective in reducing domestic violence recidivism. A Case Manager provides one on one attention to Community Court participants and helps them to services such as parenting classes, resume assistance, TANF/food stamps, transportation, tutoring assistance, alcohol and drug abuse treatment, and anger management classes.

In 2018, Lakewood Veteran’s Treatment Court was awarded a \$550,000 grant from U.S. Department of Justice, Office of Justice Programs, Bureau of Justice Assistance for the four-year period 2019 to 2022 (\$137,500 per year). The City applied for and was granted an extension of the grant due to the impacts of the pandemic. The City continues to utilize these funds, as the new grant period closes end of 2024. In addition, members of the District and Municipal Court Judge’s Association (DMCJA) are now working to persuade state legislators to vote for upwards of \$19 million in pass-through funding to support therapeutic courts.

- 5. Living Access Support Alliance Expansion:** The City is working with Living Access Support Alliance (LASA) to expand its facility, which opened in 2015. LASA is a local nonprofit that provides emergency housing, rapid rehousing and transitional housing in Lakewood, in addition to case management, and a range of other services to prevent homelessness.

Recent LASA projects include the expansion of the Center to improve access to general health and hygiene for those experiencing homelessness. The project provides new access to shower, bathroom and laundry facilities, and expands client access to case management and other services provided at the Center. Total project costs are approximately \$700,000. The City assisted LASA with a direct funding allocation from the state totaling \$515,000 and provided another \$129,871 in funding through the Community Development Block Grant (CDBG) Coronavirus program. The project was completed in 2024. Additionally, the City worked with LASA to help finance and acquire additional property to expand their existing facilities as well as helping LASA develop a long-range social services plan to help meet community needs. LASA anticipates developing between 50 and 60 new affordable rental housing units on its site, with development phases over two distinct project builds.

The first phase will construct 25 units of new affordable rental housing units and is expected to begin construction in 2025-26. The second phase is still being developed and will begin construction two years after the first phase of development is completed and placed into service.

Total project cost for the first 25 units of affordable housing is projected slightly more than \$13 million. The City actively advocated and sought out partnerships between local, county, state and federal funders to ensure the project was fully funded and supported. City of Lakewood project funding included \$3.175 million in American Rescue Plan Act (ARP) funding, HOME-ARP, and HOME funding. Additional partnership funding includes \$3.5 million in Pierce County ARPA funding, \$5 million in State Housing Trust Fund, \$1 million through a direct federal allocation, and \$500,000 in state direct funding.

- 6. Habitat for Humanity Partnership:** The City partners with Habitat for Humanity to build low-income housing in Lakewood that includes financial support from the City's Community Development Block Grant (CDBG) and HOME Investment Partnerships Program funds resulting in the construction of 41 new homes for low-income families in the Tillicum neighborhood.

Habitat is presently working to develop nine new affordable homes in the Tillicum neighborhood for low-income homebuyers (four duplexes and one single-family home) that will bring the total to 50 new homes for low-income families. The project includes prior allocation from the City totaling \$649,000 in the form of a development subsidy to provide down payment assistance to low-income homebuyers. The City has also secured a \$159,000 grant through the Pierce County ARPA Sewer and Water Utility Infrastructure Grant Program to support water and sewer utility upgrades for this project.

Habitat for Humanity anticipates completion and sale of its initial four homes to low-income families in fall 2024, with final home construction to be completed in October 2025.

- 7. CDBG and HOME Programs:** The City of Lakewood has been a federal entitlement city under the Community Development Block Grant (CDBG) program since 2000 and receives an annual allocation directly from the federal government. Additionally, through the City's partnership with the City of Tacoma, the City qualifies to receive additional funding through the HOME Investment Partnerships

Program (HOME) program. Both are federal assistance programs provided by the U.S. Department of Housing and Urban Development (HUD). HOME provides funds in support of affordable housing, particularly housing for low- and very low-income individuals. HOME funds have been used for Habitat for Humanity to construct low-income housing units in the Tillicum neighborhood.

Until a couple of years ago, CDBG and HOME funding allocations were consistently decreasing annually. In 2014, the City Council made it a federal priority to restore CDBG funding. This advocacy resulted in Congress restoring CDBG funding to 2008 levels and increased annual CDBG funds by about \$150,000 to almost \$600,000 and HOME Funds to over \$331,000 in 2020.

Despite this change, the CDBG and HOME programs have again seen consistently decreasing annual allocations, while at the same time, the need for affordable housing and homeless services have grown exponentially. For comparison purposes, the City received CDBG funding totaling \$913,000 in 2000 and \$533,581 in 2024, a decrease of nearly 42% (and that does not consider the relative value of money). HOME funding over the same period has seen a nearly 33% drop from a high of \$513,009 in 2001 to \$281,856 in 2024.

The following table outlines Lakewood CDBG investments totaling \$15.9 million from 2000 through 2023. During this time, the City has invested nearly \$4.9 million to construct road improvements, add sidewalks, and install streetlights in a large number of low-income neighborhoods throughout Lakewood. These improvements, particularly streetlights, have resulted in much safer neighborhoods. The City has also invested almost \$7 million in support of affordable and low-income housing such as home repairs, emergency assistance to help displaced individuals find housing, down payment assistance, and repair to affordable housing units owned and operated by the Pierce County Housing Authority.

Year	CDBG Expenditures by Investment Program					
	Infrastructure	Housing	Public Service	Economic Development	Administration	Section 108 Loan Repayment
2000	\$ 537,860	\$ 102,275	\$ 34,031	\$ -	\$ 103,618	\$ -
2001	250,287	126,612	60,023	-	153,429	-
2002	451,438	357,310	78,146	-	144,069	-
2003	399,609	350,529	76,295	-	161,200	-
2004	294,974	407,592	80,490	-	136,553	-
2005	86,156	359,033	68,336	-	130,880	-
2006	164,000	486,607	70,645	-	99,092	-
2007	-	427,346	66,380	-	96,940	-
2008	9,872	412,527	66,818	-	108,066	-
2009	20,000	433,021	64,920	-	127,986	-
2010	522,544	133,537	84,394	31,948	131,686	-
2011	185,482	268,585	86,188	-	123,854	-
2012	-	280,855	34,701	-	100,871	-
2013	284,852	301,829	3,545	13,230	98,881	-
2014	160,000	188,139	48,066	-	108,854	-
2015	320,000	94,747	-	-	98,363	-
2016	321,938	164,352	-	-	106,968	-
2017	270,493	101,081	-	-	96,106	49,311
2018	300,000	220,547	-	-	102,580	49,813
2019	-	362,084	-	-	122,805	48,225
2020	-	725,297	-	-	106,920	-
2021	306,759	389,466	3,000	-	136,745	-
2022	-	228,041	94,250	-	118,211	-
2023	-	76,859	37,460	-	100,669	-
Total	\$ 4,886,264	\$ 6,998,269	\$ 1,057,688	\$ 45,178	\$ 2,815,347	\$ 147,349

In June 2020, the Lakewood City Council adopted the 2020-2024 5-Year Consolidated Plan for the Community Development Block Grant (CDBG) and HOME Investment Partnership Act (HOME) Programs. The policy direction for the investment of these funds has focused on:

- Assisting low- and moderate-income homeowners maintain their homes through the City's Major Home Repair Program;
- Providing down payment assistance loans;
- Funding in support of infrastructure improvements and development;
- Providing emergency and permanent housing assistance for low-income families displaced through no fault of their own;
- Providing assistance to low-income households to help them afford the housing costs of market-rate units through Tenant-Based Rental Assistance (TBRA) and related rental and mortgage assistance programs;
- Funds to support the acquisition, construction and/or rehabilitation of affordable housing for low-income rentals and/or to facilitate new homeownership opportunities to include a down payment assistance program (e.g., Habitat for Humanity); and
- To demolish blighted and dangerous properties in low-income neighborhoods to eliminate blight and foster redevelopment activities.

The City is presently undertaking the process of developing the City's next 5-Year Consolidated Plan (2025-2029), prioritizing how the City will direct Community Development Block Grant (CDBG) and HOME Investment Partnership Act (HOME) Program investments over these five years. This process will seek a broad range of community outreach and engagement, along with a review of current housing and community development conditions relative to the Lakewood community. Submittal of the 2025-2029 5-Year Consolidated Plan is due to HUD in May 2025.

- 8. Affordable Housing Sales Tax Credit Program:** In March 2020, the Lakewood City Council adopted an ordinance authorizing a sales and use tax credit for affordable and supportive housing in accordance with SHB 1406 (codified as RCW 82.14.540) that was approved by the State Legislature in 2019. The City receives an estimated \$98,000 per year for 20 years totaling an estimated \$1,960,000. The direction from the Lakewood City Council, which is incorporated into this budget proposal, 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 the continued high demand for home repair and rehabilitation loans in the City.
- 9. Rental Housing Safety Program:** The health, livability, and prosperity of the City is deeply rooted in the collective spirit of the City's residents. As the Lakewood community continues to grow, the City seeks to ensure a more successful future for all its residents. One of Lakewood's most pressing community development goals is to proactively achieve a greater quality of life for residents by ensuring healthy, accessible, sustainable, and responsible environments.

Out of the total housing units within the city, Lakewood has approximately 45% home ownership and 55% rental units. While much of rental housing in Lakewood meets basic life and safety standards, the troubling fact is some do not. Substandard housing disproportionately affects poor and working-class families, seniors, and people who already suffer from chronic illnesses. These are some of the City's most vulnerable residents. The Rental Housing Safety Program (RHSP) aims to reduce, and eventually eliminate, all substandard rental housing in Lakewood and by doing so, improve the lives of all the City's residents.

The City began the implementation of a RHSP in late 2017. This proactive program is designed to ensure that all rental housing units comply with specific life and safety standards and provide a safe place for tenants to reside.

The program, which is part of this proposed budget, ensures that Lakewood’s rental housing stock is maintained and that residents live in healthy conditions. The program also protects vulnerable tenants. Some tenants may be afraid to complain about their housing for fear of increased rent or landlord retaliation such as eviction. There may also be language barriers and disability-related issues. As a result, the housing inhabited by vulnerable populations is often the most likely to fall through the cracks of a complaint-based code enforcement system.

By addressing housing conditions proactively through the RHSP, and quickly identifying and addressing substandard conditions and code violations, this program is preserving Lakewood’s existing housing stock versus the gentrification that is occurring in Seattle and elsewhere in the Puget Sound region. Lakewood has more rental housing units than similarly sized suburban cities. In addition, much of the rental housing stock is at an age that requires life cycle investments. The RHSP has identified that there are many rental units (not all) that need maintenance.

The list of registered properties and units in the following table is based on data as of July 2024. The number of registered units and inspections were lower in 2020, 2021 and parts of 2022 because of the COVID-19 pandemic, and the limitation on property inspections. However, activity has continued to rebound in 2023 and into 2024.

Year	Rental Housing Safety Program (RHSP)					
	Rental Properties			Rental Apartment Units		
	Registered Properties	Initially Failed Properties	Failure Percentage	Registered Unit	Initially Failed Units	Failure Percentage
Oct 2017-Dec 2018	2,218	435	19.6%	11,322	1,361	12.0%
2019	2,219	423	19.1%	11,328	1,009	8.9%
2020	1,647	76	4.6%	9,333	191	2.0%
2021	1,818	222	12.2%	10,923	360	3.3%
2022	1,854	89	4.8%	11,637	173	1.5%
2023	2,051	219	10.7%	9,548	750	7.9%
2024 (through Jul)	1,712	232	13.6%	10,277	594	5.8%

To date, the implementation of this program has proven to be highly successful and has exceeded expectations. The results show that the quality of the rental housing stock in Lakewood has improved, and the City has seen a marked decline in the number of failing properties and rental units. The number of properties failing initial inspection was at 20 percent when the program began in 2017/18, and presently sits at 14 percent of properties failing initial inspection to date in 2024. Properties requiring reinspection have seen their failure rate fall from 12 percent in 2017/18 to 6% in 2024 year-to-date, a 50 percent reduction.

10. Affordable Housing Initiative (2060) and Homeless Housing Act (2163) Programs: The City works collaboratively with Pierce County to allocate State 2060 and 2163 funds, which support affordable housing and homelessness programs.

Both programs are administered through interlocal agreements (ILA) between Pierce County and its cities and towns, including Lakewood. These funds, which are collected countywide are distributed

by an oversight committee composed of members from the cities of Tacoma and Lakewood, Pierce County and other city and town representatives. Current rules require that 50% of the funds be issued directly to Pierce County; the remaining 50% goes to urban areas, with the majority being distributed each year to the City of Tacoma. In accordance with the interlocal agreements, 16% of the funding is dedicated to the operations and maintenance of eligible homeless shelters. Also, both programs are subject to the review committee and steering committee process.

This budget proposal recommends that the Planning & Public Works Department's Housing Division work proactively with eligible agencies, Living Access Support Alliance (LASA), Emergency Food Network (EFN), and other Pierce County non-profits to apply for and secure 2060 and 2163 funds for Lakewood projects. If successful, these monies would support affordable housing, addressing and minimizing homelessness, and related social service programs. Lakewood must now plan for 574 emergency housing units by 2044 as well as 2,579 permanent supportive housing (PSH) units for those at 0-30% of area median income; securing funds and establishing positive relationships with affordable housing and emergency housing providers is essential to meet the City's housing targets.

The 2060 program was created by the State Legislature in 2002 via SHB 2060 (codified as RCW 36.22.178) an Affordable Housing Initiative that requires the Pierce County Auditor to collect a surcharge on certain recorded documents countywide, including within Lakewood. The funds generated from the document recording fee provide affordable housing opportunities for Pierce County's very low-income (50% of median per HUD) households in a manner that is consistent with the RCW, and countywide affordable housing needs and policies. In 2018, state legislation increased the document recording surcharge from \$10 to \$13. The annual budget totals approximately \$3.0 million.

The 2163 program was created by the State Legislature in 2005, the Homeless Housing Act via SHB 2163 (codified as RCW 36.22.179). The program is also funded with a surcharge on certain recorded documents countywide to include Lakewood, again collected by the Pierce County Auditor. The surcharge revenue must be used for planning, housing, and supportive services related to homelessness. In 2018, the State Legislature passed HB 1570, which increased the surcharge from \$40 to \$62 and made the surcharge permanent.

Eligible activities for this program can include rental and furnishing of dwelling units for the use of homeless persons; costs of developing affordable housing for homeless persons; services for formerly homeless individuals and families; operating subsidies for transitional housing or permanent housing serving formerly homeless families or individuals; services to prevent homelessness; temporary services to assist persons leaving state institutions and other state programs to prevent them from becoming or remaining homeless; outreach services for homeless individuals and families; and the development and management of local homeless plans, including homeless census data collection, identification of goals, performance measures, strategies, costs, and evaluation of progress towards established goals. Funds are awarded to projects annually through a competitive Notice of Fund Availability (NOFA) process. The annual budget totals about \$7.8 million.

- 11. Lakewood Low-Income and Subsidized Housing:** The City provides low-income and subsidized housing opportunities through a variety of federal, state, and Pierce County sponsored programs. In total, Lakewood provides extremely low-income, very low-income, and low-income housing for over 57 percent of all housing units. These high numbers of cost-burdened households reflect that

housing is expensive in western Washington and very few rental units are available at rent levels that are affordable for the lowest income households.

Even with a tight housing market, Lakewood has numerous low-income options.

- Twenty-five mobile home parks comprising 1,178 manufactured units and trailers.
- Habitat for Humanity programs which to-date have built 41 low-income residences in Tillicum.
- Living Access Support Alliance (LASA) provides housing to 15 families in Lakewood.
- Pierce County Housing Authority (PCHA) operates and manages four multifamily apartments totaling 269 units.
- PCHA further offers a housing choice voucher program county-wide. On average, Section 8 Housing Choice vouchers pay Lakewood landlords \$800 per month towards rent. The average voucher holder contributes \$400 towards rent in Lakewood. The maximum amount a voucher would pay on behalf of a low-income tenant in Lakewood, Washington, for a two-bedroom apartment is between \$1,267 and \$1,549. There are 2,749 vouchers, and of this amount, about 550 are applied to rents in Lakewood.
- A variety of agencies and private property owners operate subsidized low-income properties comprising 671 units.

Combined with mobile home parks, subsidized housing totals 2,997 housing units, or about 11 percent of Lakewood's total housing stock.

12. Housing Policies: Since incorporation through 2024, Lakewood has preserved its existing single-family neighborhoods while creating an urban center that supports a variety of residential and commercial uses in planned areas with high levels of public services. Lakewood's community is both residential and commercial. Per the US Census, in 2020 there were 26,999 housing units in Lakewood. Of these units, 4.1% had no bedrooms, 20% had one bedroom, 62.4% had 2 or 3 bedrooms, and 13.6% had four or more bedrooms. 52.9% (12,699) were single-family homes, 42.8% (11,996) were 2 or more-unit housing types, and 4.2% or 1,130 were mobile homes and trailers.

As part of the 2024 Comprehensive Plan Periodic Review, Lakewood updated its zoning to allow for "middle" or moderate density housing (i.e., Duplexes, Triplexes, Fourplexes, Fiveplexes, Sixplexes, Townhouses, Stacked Flats, Courtyard Apartments, and Cottage Housing) in historically single-family neighborhoods as well as increasing the number of accessory dwelling units allowed per lot in all zones that allow single family housing. Over time, this will result in the densification of Lakewood's residential areas in order provide more affordable homeownership opportunities for people at different economic levels as well as to accommodate the 2044 housing unit growth targets assigned to the City.

Lakewood continues to give high priority to preserving its existing affordable housing through its Rental Housing Safety Program and low interest loans provided to low income and senior homeowners to make needed improvements.

The Lakewood citywide 2044 population, housing and employment growth targets and amount of growth for each between 2020 and 2044 are included below:

2044 Permanent Housing Unit Needs by Income Level (% of Area Median income (AMI))*										
Lakewood		Total	0-30%		30-50%	50-80%	80-100%	100-120%	120%+	Emergency Units
			PSH*	Non-PSH						
	'20 Estimate	26,999	588	101	4,565	11,699	4,347	2,250	3,449	8
	'44 Allocation	9,378	1,212	1,367	1,739	1,375	592	536	2,287	574

The City has targeted much of its planned residential growth in the Downtown Subarea and the Lakewood Station District Subarea. Taken together, the subareas are planned, regulated, and zoned to absorb 35% of the City's 2044 housing unit growth and 87% of the 2044 employment growth target by 2035:

	2044 Citywide Growth Targets	2035 Targets for Downtown Subarea	2035 Targets for Station District Subarea	2044 Targets for outside subareas	2044 Citywide Emergency Housing Unit Target
Housing Units	9,378 net new units	2,257 net new units (~24% of '44 target)	1,772 net new units (~19% of '44 target)	5,349 (~57% of '44 target)	574
Jobs	9,863 net new jobs	7,317 net new jobs (~74% of '44 target)	1,276 net new jobs (~13% of '44 target)	1,270 (~13% of '44 target)	-

*2.2 Persons per household (PPH) = 7,559 people / 2.4 PPH = 8,246 people

As part of the 2024 Periodic Review, the City replaced the 2011 Tillicum Neighborhood Plan with the 2024 Tillicum-Woodbrook Subarea Plan that include six updated goals for implementation, including preserving existing community assets such as the Community Center and Harry Todd Park, and supporting the development of neighborhood community leaders. As a result of the sewer and transportation infrastructure improvements that the City has accomplished in Tillicum since 2011, the subarea and the quality of life for its residents is ripe for continued improvement.

13. Relocation of Housing Units in Air Corridor: Lakewood's Air Corridor 1 and 2 (AC1 and AC2) land use zones, which represent about 5% of the City's total acreage, currently encompass 1,832 housing units that do not conform to the safety guidelines outlined in the Accident Potential Zones (APZ) I & II of North McChord Airfield at Joint Base Lewis McChord. According to the Department of Defense's [2015 JBLM Air Installation Compatibility Use Zone \(AICUZ\) Report](#), the residential densities in the AC1, AC2, and Clear Zone (CZ) zones greatly exceed those advised for compatibility with JBLM operations. The report highlights that, residential uses in these areas conflict with the defined accident potential. Detached single-family homes with densities of one to two units per acre may be acceptable under specific conditions in APZ II; however, this is below densities planned for within city boundaries.

In response, Lakewood plans to transition these areas from non-conforming residential uses to low-density, non-residential uses to align with Department of Defense and FAA air safety regulations, state law, and PSRC policies.

This action will involve consideration of:

- RCW [36.70A.530](#)(3), which guides against developments near military installations that could hinder their operational capabilities;
- RCW [43.330.515](#) and [520](#), which address incompatible developments around military bases; and
- [VISION 2050 Policy](#) MPP-DP-49, which aims to protect military lands from encroaching incompatible developments.

Overall, this will involve relocating the 1,832 nonconforming units from the AC1, AC2, and CZ zones over time to other parts of Lakewood.

14. Cohen Veterans Network: The City, in partnership with South Sound Military and Communities Partnership (SSMCP) and others, worked with the Cohen Veterans Network which opened a clinic in Lakewood in March 2019, to serve the South Puget Sound region. This clinic is located at 6103 Mt Tacoma Drive. The Cohen Veterans Network is a private foundation established to provide veterans and their family members with free accessible mental health care in select cities across the country.

15. SSMCP Housing Study: The City has partnered with South Sound Military and Communities Partnership (SSMCP) in developing a 2023 Housing Study to improve affordable housing options for service members and their families, which balances JBLM mission readiness goals with local community goals.

The Department of Defense (DoD) maintains an “off-base first” housing policy, meaning it depends on local communities and the free market to provide quality affordable housing for service members and their families. Accordingly, approximately 70% of Joint Base Lewis-McChord’s (JBLM) active-duty population, which consists of nearly 40,000 personnel, live off base.

On-base military family housing remains constant at 5,159 housing units which is habitually 97% occupied producing a 1,000+ on-base housing wait list. The housing study findings also reveal that housing shortages persist, both on and off the installation. A key challenge faced by service members and their families is finding available off-base housing within a 30-minute drive given the structural supply limitations.

To pay for housing in the off-base market, active-duty service members rely on the Basic Allowance for Housing (BAH), which is calculated annually to cover 95% of median rental and utility costs in the region surrounding the installation. Typically, BAH is based on the prior year’s rental market, making it ill-equipped to respond to market volatility. In times of rapid rent increases, as witnessed in the JBLM region during 2021 and 2022, rates are more likely to fall short of the aforementioned 95% threshold, increasing service members’ out-of-pocket housing costs. Homeownership is now unattainable for most service members.

The single-family rental market poses more significant challenges for service members. In mid-2023, the median three-bedroom home, which rented out for over \$2,500, was unaffordable to E1 through E6 personnel and early-career officers. Townhomes were equally unaffordable. These findings are concerning given that as recently as 2021, 73% of off-base active-duty households in Pierce and Thurston Counties lived in some form of single-family home. Between March 2020 and May 2023, the median home sale price increased by 36% in Pierce County and 44% in Thurston County. As of 2022, service members and their families faced a deficit of 2,317 two-or-more bedroom rentals in the community, underscoring the need for additional privatized on-base housing units.

The precipitous rise in interest rates that occurred amid efforts to combat inflation compounded challenges for prospective home buyers. Assuming a 7% interest rate and no down payment (as is allowable under a VA loan), the median mortgage payment for a home purchased in May 2023 amounts to \$3,625 in Pierce County and \$3,348 in Thurston County.

Study results consistently demonstrate that service members would be best served by additional entry-level for-sale housing and family-sized rentals. An out-of-cycle Department of Defense Housing Market Analysis (HMA) conducted in 2023 determined that the five-year need was approximately four times higher than original projections. Furthermore, JBLM garrison leaders recently announced plans to add 212 units to JBLM's privatized inventory by 2027.

Over the City's relatively short history, it has taken important steps to address longstanding human service needs within the community. Significant investments in social services, housing, and infrastructure have already occurred. However, with 14% of the population living below the poverty line, these kinds of investments will need to continue for years to come. The challenges are many. Lakewood will need to concentrate its efforts on increasing employment opportunities, sustaining, not cutting social services and basic safety nets, improving infrastructure including housing, and tackling concentrated poverty in some of Lakewood's neighborhoods. This commitment will continue and is amplified as part of the 2025-2026 biennium.

Lakewood Governance and Municipal Services

The City is an optional code city that operates a Council-Manager form of government. Code cities have home rule authority meaning they have broad authority in all matters of local concern; these cities have all power granted to any class of city and any not specifically denied by state statute.

The seven-member Lakewood City Council is elected by the citizens on a non-partisan basis. The City Council elects the Mayor and Deputy Mayor from among its members. The Lakewood City Council is responsible for the adoption of policies necessary for the operation and growth of the City. The City Manager, who serves as the chief executive officer, is responsible for implementing the policies and goals of the Lakewood City Council and provides leadership, coordination and development of City departments, while ensuring the delivery of quality service and serving the needs of the public. The City Manager is appointed by and reports to the Lakewood City Council.

City services are provided through a combination of City employees, public and private contracts, and a number of partnerships to include community volunteerism and participation. The eight City departments are: City Manager, which includes community and intergovernmental relations; Legal, which includes the prosecuting attorney (serving all contracts with the City for municipal court services), city clerk, election services and human resources; Administrative Services, which includes finance and information technology; Municipal Court, which includes the provision of court services to the Town of Steilacoom and City of DuPont; Police, which includes jail services, dispatch services, animal control, and community safety resource team (CSRT); Planning and Public Works, which includes Housing, CDBG & HOME, South Sound Military & Community Partnership (SSMCP), and stormwater collection and treatment programs; and Parks, Recreation & Community Services, which includes senior services, human services and a wide range of community events.

Lakewood Water District provides water services and Pierce County Public Works and Utilities provide sewer services. Garbage, recycling, and yard waste is provided by Waste Connections under contract with the City. West Pierce Fire and Rescue (WPFR) provide fire protection and emergency medical services to the Lakewood community. The City contracts with Nisqually Corrections and Pierce County Sheriff's Office for jail services. Tacoma Power, Puget Sound Energy, and Lakeview Light and Power deliver electric services. Puget Sound Energy is the primary purveyor of natural gas services. Pierce Transit and Sound Transit supply public transportation services. The Pierce County Library System engages City residents through its library and reference services. Clover Park School District No. 400 provides educational programs for kindergarten through high school students throughout most of Lakewood with Steilacoom Historical School District No. 1 serving a small portion of the community. The Clover Park School District No. 400, which also serves JBLM, operates six elementary schools on base, all of which are new state-of-the-art 21st century schools making them some of the most modern on all military bases in the United States.

Lakewood Vision Statement & Goals

The primary purpose of the City's budget process is to develop, adopt, and implement a fiscally sound and sustainable plan for accomplishing established citywide goals for the upcoming biennium consistent with the City's Vision Statement and adopted Goals of the Lakewood City Council.

The Lakewood City Council sets the vision for our City and adopts goals to reflect advancement towards that vision. The established vision and adopted Goals help guide decision-making at all levels of City government including serving as the policy direction for the City government for developing and implementing the City's Proposed 2025-2026 Biennial Budget.

Vision Statement

On October 19, 2015, the Lakewood City Council adopted the following Vision Statement (Resolution No. 2015-30) formalizing their vision of Lakewood 30-years after incorporation in 2026. This Vision Statement replaced an earlier Vision Statement that was created in 1996 in response to some of the issues facing Lakewood just after incorporation.

Since that time, many of the City's Goals and Objectives have been accomplished, and, thus, an update was needed. The current Vision Statement was informed by significant public input through online community surveys, meetings with community groups and a community interactive workshop. The Vision Statement addresses community attitudes concerning current and anticipated issues affecting the City leading up to 2026. The Vision Statement is the following:

CITY COUNCIL VISION 2026

Our VISION for Lakewood is a thriving, urban, South Puget Sound City, possessing the core values of family, community, education, and economic prosperity. We will advance these values by recognizing our past, taking action in the present, and pursuing a dynamic future.

The City Council's VISION for Lakewood at its 30 Year Anniversary is a community:

- Inspired by its own sense of history and progress;
- Known for its safe and attractive neighborhoods, vibrant downtown, active arts and cultural communities;
- Sustained by robust economic growth and job creation;
- Recognized for the excellence of its public and private schools, and its community and technical colleges;
- Characterized by the beauty of its lakes, parks and natural environment;
- Acknowledged for excellence in the delivery of municipal services;
- Leveraging and embracing of our diversity; and,
- Supportive of Joint Base Lewis McChord (JBLM), Camp Murray, service members and their families.

2025-2026 Adopted Goals

The City Council held a goal setting retreat on Saturday, March 30, 2024, with follow-up meetings on May 28, 2024, and August 12, 2024, to identify, discuss and prioritize key goals for the 2025-2026 biennium.

The Lakewood City Council officially adopted goals for the 2025-2026 biennium as part of its August 19, 2024, regular meeting. These adopted goals and objectives serve as the foundation and policy guidance for the development of the 2025-2026 Proposed Biennial Budget.



The purpose of the City Council Goals is to direct our community toward positive change and serve as the policy direction for City government as well as the policy guide for developing and implementing the City's 2025-2026 biennial budget. City Council goals guide the allocation of resources through the budget and capital improvement program to assure that organizational work plans and projects are developed and achieved that move the community forward.

COMMITMENT

In addition to these four proposed goals, it was also recommended that the City Council maintains its commitment to the following:

- Financial stewardship;
- Community engagement and transparency;
- Regional and statewide leadership and partnership;
- Ensuring a safe city;
- Economic development to attract and create jobs;
- Environmental protection and preservation;

- Supporting human services, housing and homelessness;
- Commitment to diversity, equity, inclusion and belonging;
- Recognizing the value and importance of JBLM and Camp Murray;
- Rebuilding our roadway system and adding sidewalks for pedestrian and bicycle access;
- The City's strong leadership to improve parks; and
- Providing a wide range of community events and youth programming.

OPERATIONAL VALUES

Operational values improve and optimize the functional performance of the City to achieve its adopted goals.

- **Regional Partnerships:** The City encourages and participates in regional approaches to service delivery to the extent that a regional model produces efficiencies and cost savings, and ultimately improves service to our community members.
- **Efficiency:** The City is committed to providing public services in the most efficient manner possible and maximizing the public's return on its investment. The City will concentrate efforts on data-driven decisions that optimize available resources.
- **Accountability:** The City of Lakewood is accountable to the community for the achievement of City goals. The City will identify meaningful metrics and determine a series of benchmark to convey City efforts within goal areas. The City will track performance over the next four years, adjusting when necessary to optimize services and efforts.
- **Proactive Focus:** The City proactively focuses on the entire condition of the City. The City will promote long-term financial and strategic planning backed by quantifiable data and analysis.

GOAL 1: DOWNTOWN PARK(S) & MULTI-GENERATIONAL COMMUNITY CENTER DEVELOPMENT

By 2030, Lakewood will boast a vibrant and inclusive downtown park(s) and multi-generational community center that serves as a central hub for recreation, culture, and community engagement. This space will reflect our commitment to enhancing quality of life, promoting diversity and inclusivity, fostering a sense of belonging for all residents, regardless of age, background or circumstances, and provides a welcoming space for all to enjoy.

Phase 1: Land Acquisition (2025)

- Identify and acquire suitable real estate within the downtown area for the development of an urban park(s) and multi-generational community center.

Phase 2: Planning, Design and Permitting (2026-2027)

- Develop a downtown master park plan that incorporates multi-generational recreational activities and gathering spaces, that may include a splash pad, play areas, walking and connector pathways and seating areas.
- Engage architects, landscape designers, community stakeholders, and residents.
- Ensure the park(s) design is inclusive, accessible, and sustainable, with green spaces, shaded areas, and eco-friendly features.

- Design the multi-generational community center space to be welcoming and accessible to individuals of all ages, backgrounds, and economic conditions, promoting social cohesion and community pride.
- Integrate public art and areas that celebrate the City's history and cultural heritage, such as public art installations, festival areas, and historical exhibits.

Phase 3: Project Financing and Construction (2028-2029)

- Identify and secure funding.
- Begin construction of the urban park(s).
- Construct a state-of-the-art multi-generational community center adjacent to the urban park(s), providing facilities for diverse activities such as sports, senior programs, teen activities, arts, education, and community events.

Phase 4: Community Engagement and Programming (2028-2030)

- Develop partnerships to ensure sustainability of operations.
- Launch community programs and events to activate the new space.
- Gather feedback for continuous improvement and future initiatives.

GOAL 2: PUBLIC SAFETY

Continue to reduce crime and create a safer City by implementing comprehensive public safety strategies, fostering community partnerships, and investing in people and resources that support crime prevention, emergency response, accountability, and community well-being. Public Safety is a collaborative effort that encompasses community policing, court, and social and human services.

Focus on Community Engagement to increase Community-Based Policing

- Promote community policing initiatives that build trust and cooperation between residents and law enforcement and enhances visibility to include neighborhood patrols, regular community events and meetings and surveys to gather input on safety concerns and suggestions.
- Maintain open communication with schools, community groups and businesses to encourage dialogue and partnership with the police department.
- Promote and encourage cooperation between city departments, the community and other public entities to create a positive environment.
- Provide education to the community in every way possible; to include the Citizen's Police Academy, Youth Council, during a Ride-Along, and Community Group Meetings to emphasize crime reduction successes.
- Empower police employees to evaluate and take the necessary steps to improve dire situations affecting the safety of its residents.

Reduce Crime and Fear of Victimization

- Reduce violent crime by 5%.
- Utilize data-driven approaches to identify and address crime hotspots and emerging trends.
- Ensure efficient deployment of law enforcement resources to maximize overall effectiveness.
- Work effectively to solve crime while prosecuting those responsible.
- Increase public safety education and prevention measures for residents.
- Share information with local, state and federal agencies to address public safety.
- Maintain effective staff levels to reduce response times.

Reduce Traffic Collisions to Create Safer Communities

- Use new techniques to reduce traffic eludes.
- Enforce traffic laws with emphasis on speed reduction and community safety measures.
- Use of Automated Traffic Safety Cameras in critical areas.

Increase Use of Technological Advancements in Public Safety

- Increase Code Red participation among Lakewood residents to enhance city emergency management preparedness.
- Advance the use of license plate readers (LPR's - Flock and Axon) to reduce stolen vehicles.
- Explore use and implementation of real time crime center for overall situational awareness.
- Explore and Increase technological use for better efficiencies in patrol.

Enhance Police Officer Training, Wellness and Support

- Create a positive learning environment to promote best practices and advancements in law enforcement.
- Ensure sound and timely training and communication for officers.
- Increase mental health training and individual wellness.
- Promote and encourage involvement in wellness activities.
- Work to create a positive work environment to support officer development and fairness in the workplace.

Other Public Safety goals

- Foster a supportive environment for residents experiencing crises, ensuring they have access to necessary resources such as mental health, substance abuse to include opioids, homelessness, and domestic violence.
- Evaluate, and if feasible transition municipal court operations from in-house to a contracted service.

GOAL 3: PARKS & LAKES ACCESS

Ensure equitable water access by prioritizing acquisition, development and protection of public open spaces along Lakewood shorelines.

Edgewater Park Master Plan Implementation

Phase 1 (2025-2026): Funding and Timeline

- Secure funding through grants and budget allocations to implement Edgewater Park improvements.
- Establish a project timeline with key milestones and deliverables.

Phase 2 (2027-2030): Implementation

- Begin phased implementation of the master plan to include design and permitting. Project enhancements will include access and safety improvements, environmental restoration, roadway improvements, a fishing pier and a new boat launch.
- Continue to engage with the community to ensure improvements align with adopted Master Plan goals.

Street End Pilot Projects

Phase 1 (2025): Funding and Design

- Identify funding sources to implement street end pilot projects as recommended by the Parks and Recreation Advisory Board (PRAB).
- Develop design for selected street end and obtain necessary permits.

Phase 2 (2026): Implementation

- Construct street end pilot projects.

Camp Murray Boat Launch Improvements

Phase 1 (2025-2026): Camp Murray Boat Launch Joint Master Plan

- Enter into a Memorandum of Understanding (MOU) with Camp Murray to develop a Camp Murray Boat Launch Joint Master Plan for improvements at the boat launch on American Lake.
- Develop a Camp Murray Boat Launch Joint Master Plan to increase equitable access to American Lake via the Camp Murray Boat Launch, particularly for the residents of the Tillicum and Woodbrook neighborhoods, who have limited public access to lakes in the City due to geographic and economic conditions.
- Master Plan issues will address the needs of the community and may include the following: ADA-accessible walkways and site amenities, security lighting, parking lot improvements, boat launch improvements, fencing and placemaking signage.
- Master Plan will ensure boat launch improvements address City, Lakewood Police Department, West Pierce Fire and Rescue, and Camp Murray operational needs, security, and mission readiness.

Phase 2 (2027-2028): Funding and Timeline

- Pursue state grants and allocations to implement the Camp Murray Boat Launch Master Plan. Funding sources may include Washington Recreation and Wildlife Program (WWRP), Aquatic Lands Enhancement Account (ALEA) and LWCF.
- Establish a project timeline with key milestones and deliverables.

Phase 3 (2028-2030)

- Begin phased implementation to include final design and permitting of the Camp Murray Boat Launch Master Plan.

Interlaaken Bridge (2025)

- Conduct a feasibility study that evaluates future options that includes community input, traffic flow alternatives and impacts, open public spaces, pedestrian access, safety, environmental impact, community needs, and long-term sustainability.

GOAL 4: DOWNTOWN AND LAKEWOOD STATION DISTRICT SUBAREAS REVITALIZATION FOR SUSTAINABLE GROWTH

Promote redevelopment incentives of underutilized spaces in key growth areas such as the downtown and station district subareas, ensuring the City's vision is met for sustainable and vibrant urban growth that promotes and supports a dynamic and robust local economy. The revitalization of downtown and the district subareas will create vibrant, sustainable, and economically thriving urban environments that align with the City's long-term vision.

- Update development standards and regulations to accommodate higher population density and incentivize alternative transportation options, to include walkable and bike-friendly infrastructure, to address increased demand and state-mandated changes to parking policy.
- Revisit the Downtown and Lakewood Station District subarea plans to ensure alignment with current City Council goals and vision with a focus on current and future community needs.
- Ensure design standards enhance aesthetic quality and maintain community character.
- Develop strategies to attract investment and encourage redevelopment of underutilized spaces.
- Promote development to create vibrant, livable urban environments.
- Provide and promote incentives for businesses to invest in the downtown and Lakewood Transit subareas.
- Enhance public amenities and cultural attractions to increase the appeal of these areas.
- Advance the Downtown Subarea Plan green street loop project through the awarded \$1.1 million RAISE planning grant, which will complete 30% project design for an updated motorized and non-motorized transportation network in the downtown area.

Organization of the Proposed 2025/2026 Biennial Budget

This budget message provides the Lakewood City Council and community with a broad overview of the proposed budget, key changes and identified issues.

This document is separated into six sections:

1. The Introduction provides an overview of the City's organizational structure, City Council goals and priorities, budget process, and financial policies.
2. The Executive Summary includes a detailed analysis of revenues, expenditures, and statistical information concerning the City and related local economy.
3. The Operating Budget, which is mostly part of the General Fund, receives the greatest attention during the budget review process because this fund provides the essential core services to the citizenry and is the largest of any City fund that is potentially subject to unexpected revenue fluctuations. The operating budget is composed of the following department sections:
 - City Council
 - City Manager
 - Administrative Services
 - Planning and Public Works
 - Parks, Recreation and Community Services
 - Legal
 - Municipal Court
 - Police
4. The Budget by Fund section offers a detailed analysis of revenues, expenditures, and changes in fund balance for each of the following funds:

General Fund

Special Revenue Funds

- Street Operations & Maintenance
- Transportation Benefit District (TBD)
- Hotel/Motel Lodging Tax
- Property Abatement, Rental Housing Safety Program & Affordable Housing
- Federal Seizure
- Community Development Block Grant (CDBG)
- Neighborhood Stabilization Program (NSP)
- South Sound Military and Communities Partnership (SSMCP)

- Public Art
- Narcotics Seizure
- Felony Seizure

Debt Service Funds

- General Obligation Bond Debt Service
- Local Improvement District Debt Service
- Sewer Project Debt Service
- Local Improvement District Guaranty

Utility Fund

- Surface Water Management

- Public Safety Grants
- American Rescue Plan Act (ARPA)

Capital Improvement Funds

- Parks Capital
- Transportation Capital
- Real Estate Excise Tax
- Sewer Capital

Internal Service Funds

- Fleet and Equipment
- Property Management
- Information Technology
- Risk Management

5. The Capital budget, which focuses on transportation improvements, surface water management systems, parks systems, information technology, and property management.
6. The Appendix section, which includes salary schedules, fee schedule, statistical section, glossary, acronym list, and line-item detail.

[Linking the Budget with City Council Goals and Budgeting for Outcomes and Results](#)

The key purpose of a municipal budget is to provide a link between Lakewood City Council goals and the government programs that are measured to ensure those goals are being reached. The City must be receptive to the needs of the community and proactive in the management of development and revitalization to promote a safe and vibrant environment throughout the community.

The budget is a results- and performance-oriented plan that takes both a programmatic and line-item approach to the allocation of City resources. This budget continues the incorporation of performance measures, which are designed to get every City department thinking about how it can advance the goals set by the Lakewood City Council and help the Lakewood City Council determine ways to get the best return on the community's investment for programs and infrastructure.

Likewise, we are constantly seeking to improve our operations and services. By ensuring accountability and establishing a link between resources and results, performance measurement is one of the tools City employees use to guarantee continuous improvement.

Budget Summary and Highlights

The 2025-2026 Proposed Biennial Budget amounts to \$120,031,374 in 2025 and \$129,827,606 in 2026. The General Government Budget totals \$75,685,239 in 2025 and \$76,980,257 in 2026. This budget also includes \$14,038,500 and \$23,081,600 in support of capital improvements in 2025 and 2026, respectively. The utility budget, which consists of surface water management totals \$15,298,363 in 2025 and \$13,771,524 in 2026 and includes both a maintenance operating component and a construction component. The internal service budget, which comprises fleet and equipment, property management, information technology and risk management totals \$15,009,273 in 2025 and \$15,994,225 in 2026.

	2024	2025	2026
	Year-End	Proposed	Proposed
General Government Funds	\$ 96,396,254	\$ 75,685,239	\$ 76,980,257
Capital Improvement Funds	58,794,624	14,038,500	23,081,600
Utility Fund	17,346,696	15,298,363	13,771,524
Internal Service Funds	18,477,074	15,009,273	15,994,225
Total	\$191,014,649	\$120,031,374	\$129,827,606

General Government Funds

The 2025 and 2026 General Government Funds includes General Fund municipal services to include: police, jail, dispatch services, animal control, CSRT, court, streets, traffic, parks, recreation, human services, land use and zoning, planning, development services, economic development, finance, information services, human resources, community outreach and information. It also includes all special revenue funds and debt service funds. This budget amounts to \$75,685,239 in 2025 and \$76,980,257 in 2026, respectively.

Where the Money Comes From

The City expects to receive \$51,407,267 and \$53,024,703 in General Government operating revenue in 2025 and 2026, respectively. This operating revenue is supplemented with available fund balances of \$13,336,926 in 2025 and \$13,538,812 in 2026 as well as other financing sources, including interfund transfers between different funds for a general government budget totaling \$75,685,239 in 2025 and \$76,980,257 in 2026.

Major operating revenues include sales tax, property tax, utility taxes, and other taxes such as gambling and admissions taxes. The balance of operating revenue is composed of fines and forfeitures, state-shared revenue such as motor fuel tax, franchise fees, licenses and permits and charges for services.

	2024	2025	2026
GENERAL GOVERNMENT FUNDS	Year-End	Proposed	Proposed
Beginning Fund Balances	\$ 22,627,113	\$ 13,336,926	\$ 13,538,812
Operating Revenues			
Property Tax	7,931,957	8,088,180	8,241,855
Sales Tax	14,645,000	15,230,800	15,840,000
Utility Tax	5,970,000	6,624,030	6,985,840
Other Taxes	5,511,200	5,702,800	5,901,200
Franchise Fees	4,758,500	4,901,300	5,048,300
Licenses & Permits	422,300	435,000	448,000
Development Permits/Fees	4,547,357	4,697,185	4,875,360
State-Shared Revenues	1,418,100	1,469,700	1,523,600
Charges for Services	1,405,800	1,396,400	1,396,400
Other Intergovernmental	508,160	520,700	533,700
Fines & Forfeitures	1,237,160	1,263,600	1,263,600
Misc/Interest/Other	840,570	792,872	682,148
Interfund	284,700	284,700	284,700
Total Operating Revenues	49,480,804	51,407,267	53,024,703
Other Financing Sources	24,288,337	10,941,046	10,416,742
Total Revenues & Sources	\$ 96,396,254	\$ 75,685,239	\$ 76,980,257

Where the Money Goes

The 2025 and 2026 Operating Expenditure Budget amounts to \$50,235,725 and \$51,168,339, respectively. These expenditures are supplemented with ending fund balances of \$13,538,812 in 2025 and \$14,316,650 in 2026, as well as other financing uses, which account for investments in a number of special revenue funds and interfund transfers between different funds for a General Government budget totaling \$75,685,239 in 2025 and \$76,980,257 in 2026.

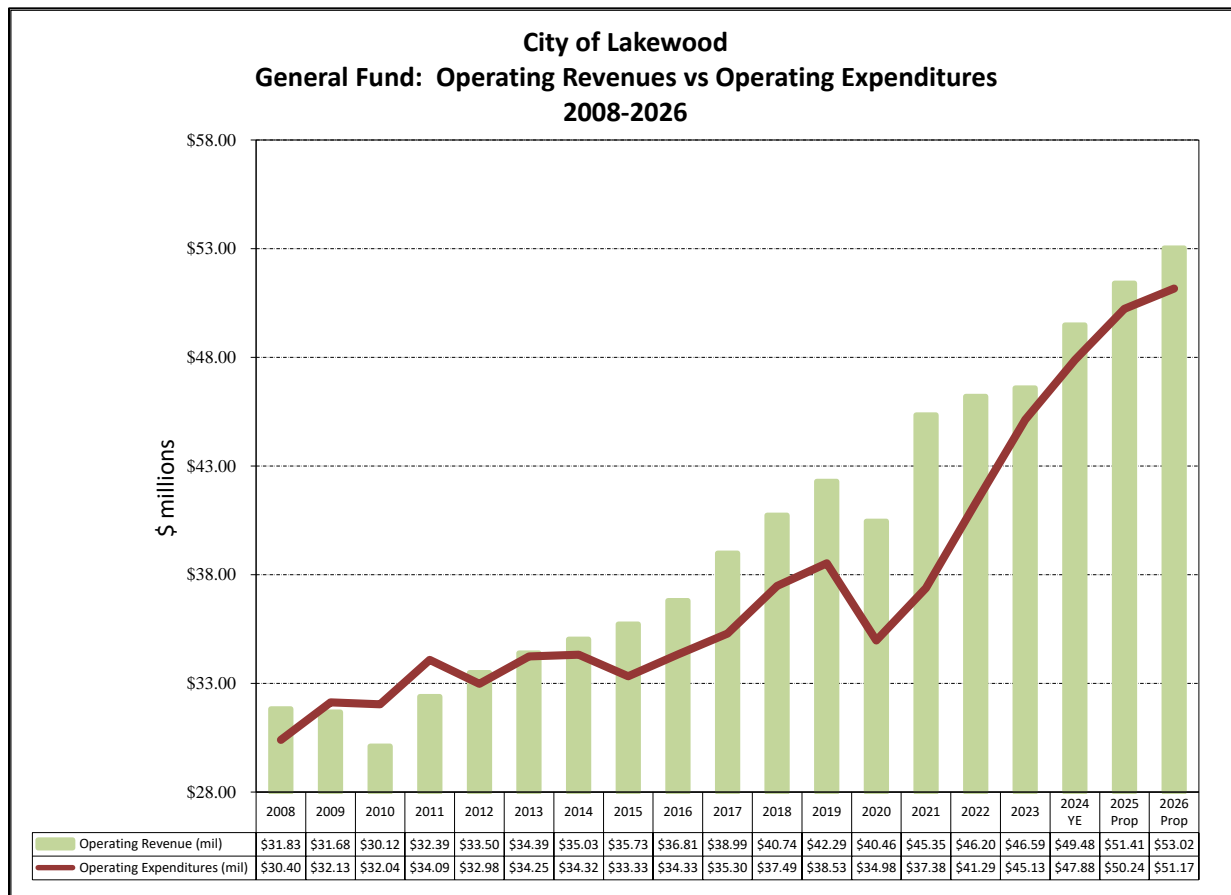
Public safety comprises the largest component of the Operating Budget, representing 68.5% of total operating expenditures. This encompasses police, jail, CSRT, dispatch services, animal control and municipal court services, which includes the provision of court services to the Town of Steilacoom and City of DuPont, prosecution services and public defense services. The remainder of the Operating Budget includes: Parks, Recreation & Community Services, including senior services and human services; Planning and Public Works covering street and traffic signal maintenance, development services and permit review, economic development, CDBG/HOME and South Sound Military & Community Partnership (SSMCP) programs; Legal, which includes prosecution, City Clerk, human resources and election services; Administrative Services, which includes finance and information technology; and City Manager, which includes communications and community and intergovernmental relations.

	2024	2025	2026
GENERAL GOVERNMENT FUNDS	Year-End	Proposed	Proposed
Operating Expenditures			
City Council/City Manager	1,252,330	1,286,334	1,312,138
Municipal Court	1,639,462	1,508,756	1,577,539
Administrative Services	1,742,086	1,834,918	1,915,622
Non-Departmental (public defender & citywide)	746,065	764,500	764,500
Legal	2,651,377	2,762,302	2,816,976
Planning & Public Works	3,528,730	3,700,335	3,883,574
Parks, Recreation & Community Services	3,596,790	4,052,153	4,198,293
Police	30,347,226	31,976,289	32,273,509
Interfund Transfers	477,756	375,772	366,294
Street O & M	1,898,819	1,974,366	2,059,894
Total Operating Expenditures	47,880,641	50,235,725	51,168,339
<i>Operating Surplus/(Deficit)</i>	<i>1,600,163</i>	<i>1,171,542</i>	<i>1,856,364</i>
Other Financing Uses	35,178,689	11,910,702	11,495,268
Ending Fund Balances			
Reserves:			
Contingency (2% of GF Oper Rev)	1,009,958	1,048,705	1,081,664
Reserves (5% of GF Oper Rev)	2,524,895	2,621,763	2,704,161
Strategic Reserve (5% of GF Oper Rev)	2,524,895	2,621,763	2,704,161
Economic Development Opportunity Fund	2,000,000	2,000,000	2,000,000
Subtotal Reserves	8,059,748	8,292,231	8,489,986
Designated/Reserved:			
Hotel/Motel-Tourism	3,857,464	3,937,464	4,017,464
Public Art	26,448	4,448	-
SSMCP	55,626	55,626	55,626
Debt Service	756,903	1,244,853	1,753,574
Subtotal Designated/Reserved	4,696,441	5,242,391	5,826,664
Designated/Reserved (one-time)	580,735	4,190	-
Total Ending Fund Balances	\$ 13,336,924	\$ 13,538,812	\$ 14,316,650
Total Expenditures and Uses	\$ 96,396,254	\$ 75,685,239	\$ 76,980,257

Key Financial Highlights

The following highlights are included in the 2025-2026 Proposed Biennial Budget. General Fund operating revenues are projected to increase 3.9% in 2025 and grow 3.1% in 2026. General Fund operating expenditures are projected to increase 4.9% in 2025 followed by 1.9% growth in 2026 reflecting the continued cost containment changes needed to align operating revenues with operating expenditures short, medium and long-term. Overall, these projections are in line with historical trends between 2009 and 2024, which averaged growth totaling 3.0% per year. Over the next two years the General Fund will be balanced, and operating expenditures will not exceed operating revenues, resulting in a positive operating margin in both 2025 and 2026, though challenges still do exist as we look out beyond the biennium.

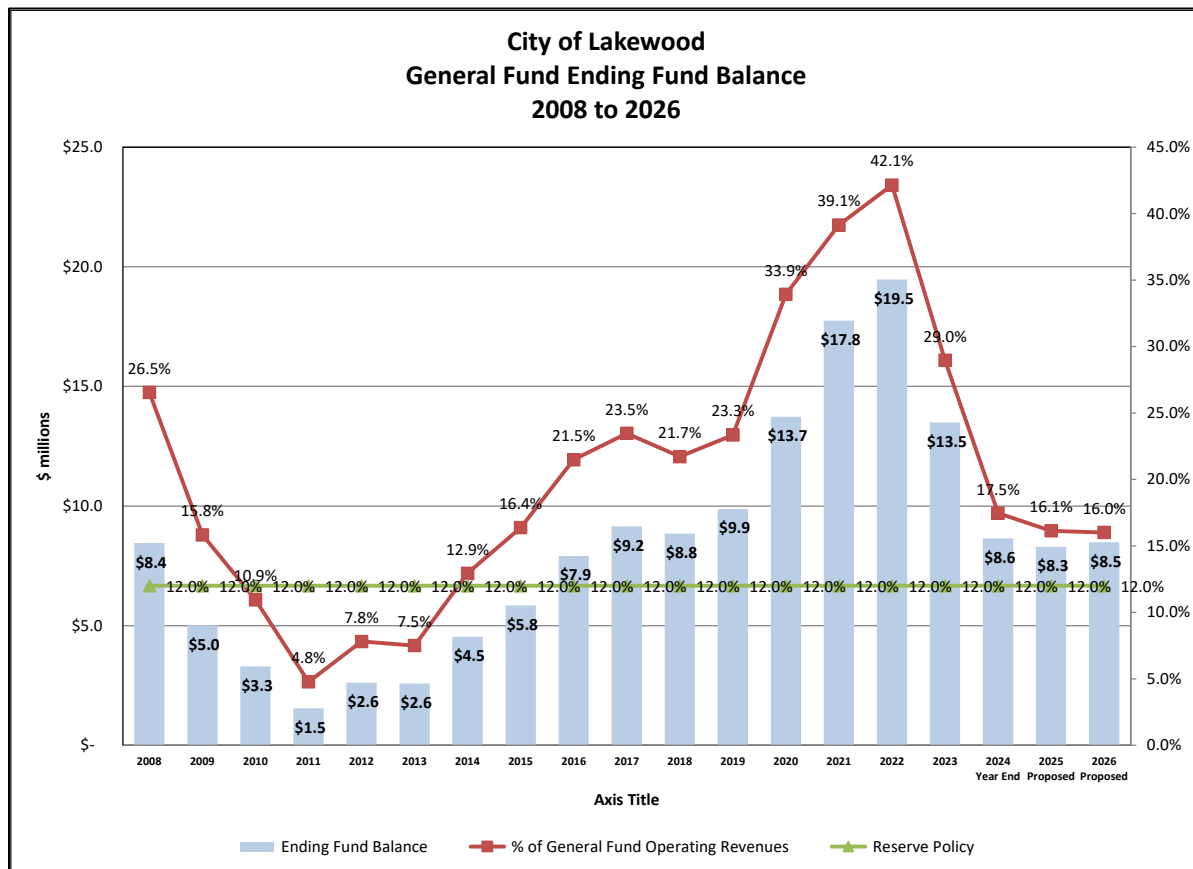
General Fund		
Year	Operating Revenue	Operating Expenditures
2009	-0.5%	5.7%
2010	-4.9%	-0.3%
2011	7.5%	6.4%
2012	3.4%	-3.2%
2013	2.7%	3.8%
2014	1.9%	0.2%
2015	2.0%	-2.9%
2016	3.0%	3.0%
2017	5.9%	2.8%
2018	4.5%	6.2%
2019	3.8%	2.8%
2020	-4.3%	-9.2%
2021	12.1%	6.9%
2022	1.9%	10.5%
2023	0.8%	9.3%
2024 Year End	6.2%	6.1%
Average ('09-'24)	2.9%	3.0%
2025 Proposed	3.9%	4.9%
2026 Proposed	3.1%	1.9%
Average ('09-'26)	2.9%	3.0%



The Lakewood City Council’s adopted financial policies include strong policies regarding the reserve levels, which are a component of ending fund balances, for the City’s operating funds. Specifically, this budget continues to meet the expectation that reserves shall be at least 12% of total General Fund and O&M Fund revenues.

It is important to remember that much of the reserves are established to address dramatic fiscal difficulties. To address such emergencies, the budget also includes contingency appropriation to accommodate unexpected operational changes, legislative impacts, or other events affecting the City’s operations that could not be anticipated at the time the budget was prepared as well as reserves to provide financial stability and cash flow followed by reserves to address catastrophic events such as public emergencies and natural disasters.

All other ending fund balances are either set aside for reserve requirements to ensure sound financial accounting or are designed for a specific purpose to support our special revenue funds such as: capital, tourism, grant related activities, debt service, surface water management purposes, fleet and equipment, information technology and property management.



The remaining portion of ending fund balances are reserved solely for one-time uses such as capital improvements. The City’s conservative financial policies resulted in one-time monies between 2020 and 2023 that increased ending fund balances. However, the availability of one-time monies between 2024 and 2026 is limited given the economic uncertainty brought about by increased inflation and signs of a possible recession. Thus, these financial resources, while limited and commensurate with adopted financial policies, have been invested in one-time activities such as parks and transportation capital improvements that in turn results in a drawdown of unreserved ending fund balances.

Budget Summary

The budget includes the following key projects:

Personnel Changes to Increase Service Levels and Ensure a Balanced Budget

- City personnel costs comprise 65% of General Fund operating expenditures. The following table lists the underlying assumptions associated with City personnel compensation in the Proposed 2025/2026 Biennial Budget.

Employee Compensation Assumptions	2025	2026
Employee Salaries		
Non-represented employees (1)		
Salary range adjustment	3.8%	3.8%
Represented employees		
AFSCME (2)		
Cost of living adjustment (COLA)	3.8%	3.8%
Step increase	2.0%	2.0%
LMPG (Police Captains) (3)		
Cost of living adjustment (COLA)	3.8%	3.8%
Step increase		
LPIG (Police Officers, Detectives, Sergeants) (4)		
Cost of living adjustment (COLA)	3.8%	3.8%
Step increase		
Teamsters (5)		
Cost of living adjustment (COLA)	3.0%	3.0%
Merit	0.5%	0.5%
Employee Benefits		
Healthcare		
Medical	5%	5%
Dental	0%	0%
Vision	0%	0%
Medicare	0%	0%
Unemployment	0%	0%
Long Term Disability		
Commissioned police officers	0%	0%
All other city employees	0%	0%
(1) Salary increases are based solely on merit and performance.		
(2) AFSCME, 4-Year Collective Bargaining Agreement (2024 to 2027).		
(3) LMPG, 5-Year Collective Bargaining Agreement expires (2023 to 2027).		
(4) LPIG, 3-Year Collective Bargaining Agreement (2023 to 2025).		
(5) Teamsters, 4-Year Collective Bargaining Agreement (2022 to 2025).		

- The following table lists the number of regular full-time equivalents (FTEs) that were employed by the City in 2023, adopted as part of the 2024 budget and the number FTEs that are included as part of the Proposed 2025-2026 Biennial Budget.

Department	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	2026 Proposed	25 to 24 Change	26 to 25 Change
General Government								
City Manager	3.50	3.00	4.00	4.00	4.00	4.00	-	-
Municipal Court	9.70	8.80	8.80	8.80	7.80	7.80	(1.00)	-
Administrative Services	12.00	13.00	13.00	13.00	12.00	12.00	(1.00)	-
Legal, City Clerk & HR	15.50	16.00	16.00	16.00	14.50	14.50	(1.50)	-
Subtotal General Government	40.70	40.80	41.80	41.80	38.30	38.30	(3.50)	-
Planning & Public Works	39.00	39.00	43.25	43.25	43.25	39.25	-	(4.00)
Parks, Recreation and Cultural Services	23.00	25.00	26.00	26.00	27.00	27.00	1.00	-
Police	110.00	114.00	115.00	111.00	114.00	114.00	3.00	-
Total	212.70	218.80	226.05	222.05	222.55	218.55	0.50	(4.00)

Between 2008 and 2014 the City averaged approximately 245 FTEs per year. In 2015, the impacts of the economic conditions required the City to transform into a leaner and more productive organization. This required downsizing City personnel and realigned resource distributions. However, the delivery of top-notch services to the Lakewood community continues to include the addition and expansion of services.

- The Proposed 2025-2026 Biennial Budget proposes an increase of 0.50 FTE from 222.05 FTEs adopted in 2024 to 222.55 FTEs in 2025.

Position Changes			
2024 Adopted vs 2025 Proposed	FTE	Department	Group
Positions Added			
PRA/Legal Specialist	1.00	Legal	AFSCME
GIS Analyst	1.00	P&PW	AFSCME
Capital Development Projects Manager	1.00	PRCS	AFSCME
Police Officer	4.00	Police	LPIG
Positions Eliminated			
GIS Analyst	(1.00)	Admin	AFSCME
Court Clerk	(1.00)	Court	AFSCME
Office Assistant-DV	(0.50)	Legal	AFSCME
Associate City Attorney-ARPA	(1.00)	Legal	Non-Rep
PRA/Legal Specialist-ARPA	(1.00)	Legal	AFSCME
PW Engineering Director	(1.00)	P&PW	Non-Rep
Office Assistant	(1.00)	Police	AFSCME
Total Change	0.50		

- A PRA/Legal Specialist, which was previously funded with ARPA funds is included to support body camera operations.
- The existing GIS Analyst position is reassigned from the Administrative Services Department to the newly formed Planning and Public Works Department. The Planning and Public Works Department is the main user of GIS services and aligns better the role of this program with this

department’s core functions and needs that will enhance the overall efficiency and effectiveness of both GIS services and department projects.

- A second Capital Project Manager is proposed given the size and scope of the City’s Parks CIP program. The City has been remarkably successful procuring grants and funds to implement park improvement projects. In the next few years, the City will be managing over \$10 million in park capital improvements. Additional support is needed to ensure all the various components as well as the grant requirements are done properly, and projects are completed on time and within established budgets. Funding is within the existing Parks CIP budget.
 - Four police officer positions, which were authorized though not funded as part of the 2023-2024 Adopted Budget are proposed to be funded as part of the 2025-2026 biennial budget. It is recommended that these four positions be funded with a 1% increase (\$500,000 per year) from 5% to 6% on the Lakeview Light and Power and Puget Sound Energy utilities.
 - A vacant Associate City Attorney, which had been funded with ARPA funds to support body camera operations is no longer needed.
 - A vacant Court Clerk position is eliminated to address decreased filings in municipal court.
 - An Office Assistant in support of victims of Domestic Violence is reduced to halftime status, which is funded through the STOP grant and is currently a half-time position. This position has gone back and forth as a full-time and half-time position and based on current caseloads; the need is a halftime position.
 - The vacant Public Works Engineering Services Director position is eliminated given the consolidation of the former Public Works Engineering and Community and Economic Development Departments into the Planning and Public Works Department.
 - An Office Assistant position, which is expected to be vacant by the end of the year is eliminated in the Police Department.
- The Proposed 2025-2026 Biennial Budget proposes a decrease of 4.00 FTEs from 222.55 FTEs proposed in 2025 to 218.55 FTEs in 2026.

Position Changes			
2025 Proposed vs 2026 Proposed	FTE	Department	Group
Positions Eliminated			
Program Coordinator-Neighborhood	(1.00)	P&PW	AFSCME
Program Coordinator-Econ Development	(0.50)	P&PW	AFSCME
Associate Planner	(1.00)	P&PW	AFSCME
Office Assistant	(1.00)	P&PW	AFSCME
Code Compliance/Safety Inspector	(0.50)	P&PW	AFSCME
Total Change	(4.00)		

It is recommended the four limited-term positions that are not funded in 2026 as part of this budget development process be reviewed for funding consideration as part of the mid-biennial budget review in third quarter 2025 should revenue funds become available for appropriation in 2026.

- As with previous biennial budgets, positions equating to 10.75 FTEs in 2025 and 6.75 FTEs in 2026 are identified as limited term positions for the upcoming biennium. The reason for this is financial. The City’s available operating revenue does not allow for these positions to be recognized as ongoing, thus, to preserve the integrity of the City’s finances, they are proposed only for this biennium and will be reevaluated in future biennium’s just as has occurred from past biennia.

Limited Term Positions	FTE		Department	Funding Source
	2025	2026		
Program Coordinator-Neighborhood	1.00	-	P&PW	One-time General Fund
Program Coordinator-Econ Development	0.50	-	P&PW	One-time General Fund
Program Coordinator-Econ Development	0.50	0.50	P&PW	One-time ARPA Funds
Associate Planner	1.00	-	P&PW	One-time General Fund
Office Assistant	1.00	-	P&PW	One-time General Fund
Code Compliance/Safety Inspector	0.50	-	P&PW	One-time General Fund
Code Compliance/Safety Inspector (RHSP)	0.50	0.50	P&PW	RHSP Fees/Abatement Funds
Program Assistant (Property Abatement)	0.80	0.80	P&PW	Abatement Funds
Program Assistant (RHSP)	0.20	0.20	P&PW	RHSP Fees
Program Coordinator (CDBG)	0.25	0.25	P&PW	CDBG
Parks Development Project Manager	2.00	2.00	PRCS	Parks CIP
Maintenance Worker	1.00	1.00	PRCS	One-time General Fund
Office Assistant-Domestic Violence	0.50	0.50	Legal	STOP Grant
PRA & Legal Specialist	1.00	1.00	Legal	One-time General Fund
Total Change	10.75	6.75		

- The result, as in previous years, is that our residents and businesses, those who we serve, will not see or experience any reductions in City services. The changes outlined above will allow the City to maintain fiscal integrity and stewardship while increasing services in Lakewood City Council priority areas, specifically in the areas of community engagement, public safety, economic development, environmental protection and preservation, human services, housing and homelessness, diversity, equity, inclusion and belonging, transportation, parks and sewer infrastructure improvements, and a wide range of community events.

Advancements in Economic Development

- Focus on Downtown and Lakewood Station District development, as well as citywide development (e.g., the I-5 retail frontage along Pacific Highway South, Woodbrook Industrial Business Park, International District, Springbrook and Tillicum) to meet various growth targets;
- Implementation of the Western Hospital Master Facility Plan in partnership with DSHS;
- Acquire suitable real estate within the downtown area for the development of an urban park(s) and multi-generational community center and initiate the process to develop a downtown master park plan that incorporates multi-generational recreational activities and gathering spaces, that may include a splash pad, play areas, walking and connector pathways and seating areas;
- Initiate a planning and feasibility study funded with a \$1.1 million federal RAISE grant to evaluate the Downtown Subarea transportation corridors and identify improvements to include a “green loop”. This study will examine the construction constraints of multimodal transportation improvements in the Lakewood Downtown Subarea Plan. The outcome of the study will be a

strategic and prioritized implementation plan for construction of transportation improvements based on constraints, financial feasibility, available grant funding, and safety improvements;

- Initiate launch of Urban Forestry Program;
- Develop the Five Year 2025-2029 Consolidated Plan (CDBG and HOME); and
- Proactively represent the City and participate at SSHAP, PSRC and PCRC to include sub-group meetings of GMCC and TCC.

Advancements in Infrastructure Improvements

- Implement eight new park improvements projects plus project support totaling \$7.9 million; and
- Implement seventeen new transportation improvement projects plus project support totaling \$22.8 million.

Advancements in Public Safety

- Commitment to setting aside 1% of General Fund for human and social services to include food security, homelessness and mental illness;
- Expand and enhance Veteran's Treatment Court and Community Court;
- Focus on Community Engagement to increase Community-Based Policing;
- Reduce Crime and Fear of Victimization;
- Reduce Traffic Collisions to Create Safer Communities;
- Increase Use of Technological Advancements in Public Safety;
- Enhance Police Officer Training, Wellness and Support;
- Develop a plan for a real time crime center using grant funding;
- Develop an abbreviated Citizen's Academy for the Youth Council and high school students;
- Implementation of the Rental Housing Safety Program (RSHP) to include a change in fees to eliminate the City's General Fund subsidy;
- Proactive Abatement Program; and
- Evaluate, and if feasible transition municipal court operations from in-house to a contracted service.

Advancements in Fiscal Responsibility

- Provide strong and transparent financial reporting with a focus on full disclosure to include the preparation of the biennial budget, Popular Annual Financial Report (PAFR), Comprehensive Annual Financial Report (CAFR), six-year financial forecast, performance measures, and manage and monitor the City's ARPA program;

- Implement new Enterprise Resource Planning (ERP) system to replace current financial system;
- Evaluate implementation of new permitting system to include an update to permit review processes and timelines to comply with SB 5290; and
- Continued focus on cybersecurity measures.

Advancements in Transparency

- 30th Anniversary of Cityhood Celebration;
- Strengthen the City's relationships and opportunities for collaboration with neighborhood groups, associations, JBLM, local schools and institutions and advisory boards and committees and expand to include a more robust volunteer program;
- Grow the City's social media reach to expand access to information about City operations and events;
- Provide for an annual Youth Summit to engage teens regarding community issues, enhance communication and gather information for program expansion;
- Act and serve in a leadership capacity in national, state, regional and local affairs;
- Develop and implement a proactive County, State and Federal legislative agenda that promotes and protects the interests and needs of the Lakewood community;
- Finalize and implement a Diversity, Equity, Inclusion, and Belonging (DEIB) Strategic Plan;
- Continue City's leadership and contribution to the South Sound Military and Communities Partnership (SSMCP) with a focus on transportation, housing, childcare services, JBLM regional economic analyses report, State Defense Community Capability Account (DCCA), climate change study, occupational licensing to reduce barriers for military spouses, and the North Clear Zone (NCZ);
- Continue to expand and grow with the number of events and participation sponsored by the City each year;
- Update the Lakewood Legacy Plan;
- Partner with Historic Fort Steilacoom Association and DSHS to secure ownership of Historic Fort Steilacoom property;
- Initiate the creation of a City public art collection;
- Expand programs and services for older adults at various locations around the City; and
- Implement outdoor adventure programming to include narrated hikes, education, conservation and stewardship opportunities, summer camps and other activities using our Lakewood parks, lakes and outdoor spaces.

Capital Improvement Funds

It is critical that adequate funding be dedicated to maintaining aging infrastructure. The 2025 and 2026 capital budget, which includes parks, transportation, and sewers, amounts to \$14,038,500 and \$23,081,600, respectively. It reflects an allocation of resources that have been identified as a high priority goal by the Lakewood City Council.

Funding in support of parks and transportation is a combination of city, county, state and federal grants coupled with dedicated City capital revenue such as fuel taxes, transportation benefit district funds, real estate excise taxes (REET), storm water fees (SWM) and a Tax-Increment Financing (TIF) in support of downtown revitalization with a specific focus on a downtown park(s). These monies provide the critical leverage needed to effectively compete and be awarded millions in grant funds for much needed infrastructure improvements.

Parks Capital Fund

Between 2015 and 2024, the City will have completed or initiated 57 park improvement projects totaling \$47.7 million at a number of City parks to include Fort Steilacoom Park, Springbrook Park, Harry Todd Park and Wards Lake Park. Park CIP projects are heavily supported by grants and other partnerships.

Park improvement investments are proposed to continue in the 2025-2026 biennium with a key focus on new downtown park(s) and water access at Lake Steilacoom to include major improvements at Edgewater Park and a street end pilot project and the development of a plan in partnership with camp Murray for boat launch improvements on American Lake.

Funding totaling \$7,870,000 (includes grants and state capital budget awards) is allocated in support of nine park improvements projects plus project support for 2025 and 2026 as outlined in the following table.

Proposed Park Projects		2025	2026
1	Park Equipment Replacement	\$ 20,000	\$ 20,000
2	Park Playground Resurfacing	15,000	15,000
3	Project Support	100,000	100,000
4	Edgewater Park **	500,000	500,000
5	FSP H-Barn Complex Restoration & Renovation **	1,000,000	3,000,000
6	Street End Pilot Project	75,000	425,000
7	Downtown Park(s) and Multi-Generational Community Center	-	2,000,000
8	Lakewood Water District Property Development (in-kind services)	-	-
9	Camp Murray Boat Launch Improvements	100,000	-
Total		\$ 1,810,000	\$ 6,060,000
** Funding contingent upon anticipated grants & state capital budget.			

Park improvement projects for 2025 and 2026 include:

- **Parks Equipment Replacement and Playground Resurfacing:** This budget provides funds to support the replacement of park and playground equipment to include picnic tables, drinking fountains, benches, damaged playground pieces and required playground fall material and resurfacing. The City can offset and/or expand program costs by allowing private individuals and groups to purchase memorial benches at the parks for \$1,000 to \$1,500 each, which includes installation by the City and

a plaque. Funds are also used for Eagle Scout and other community projects that occur throughout the year.

- **Edgewater Park:** This 2.8-acre linear park is relatively undeveloped. In 2006 the City replaced the boat launch at the park, but no additional improvements have been made for the past 18 years. A park master plan was completed in 2024 that also provides the opportunity for the City to apply for grant funds to implement the plan. Project enhancements would include park pathways and ADA access, swimming area, environmental restoration, fishing pier, parking and a new boat launch. Design, engineering and permitting would occur between 2025 and 2027 followed by construction in 2027 and 2028.

The following is a list of grants and state capital budget requests totaling \$4,050,000 million that have been applied for and requested to support the development of this park site.

Park Project	Grant Type	Grant Amount	Application Date	Notification Date
Edgewater Park	ALEA	\$ 500,000	Summer 2024	Spring 2025
Edgewater Park	WWRP	2,200,000	Summer 2024	Spring 2025
Edgewater Park	Boating Facilities Program	1,000,000	Summer 2024	Spring 2025
Edgewater Park	State Capital Budget	350,000	Summer 2024	Spring 2025
TOTAL		\$ 4,050,000		
WWRP: Washington Wildlife and Recreation Program (state)				
ALEA: Aquatic Lands Enhancement Account				

- **Fort Steilacoom Park H-Barn Complex Restoration & Renovation:** The City and Partners for Parks have agreed to a partnership to restore and renovate the H-Barn at Fort Steilacoom Park. A previous analysis developed by Partners for Parks estimated that the cost to make these improvements totals \$7.5 million. Partners for Parks is committed to undertake a capital fund raising campaign to raise \$3.5 million coupled with the City contributing \$4.0 million. The City's contribution would include \$2.0 million in bonds financed with City LTAC funds, \$1.75 million in grants and other financial resources to include potentially Pierce County LTAC funds, and a \$250,000 state capital budget request. Since this is City owned property, the City will begin planning and design in 2025 to include the development of more finite cost estimates financed with Partner for Parks funds. Construction would occur beginning in 2026 and 2027 and will be dependent upon both Partners for Parks and the City securing the funds necessary to construct the improvements.

Fort Steilacoom Park H-Barn Complex Restoration & Renovation Project	Funding	
	Type	Amount
Partners for Parks	Private Campaign	\$ 3,500,000
City of Lakewood		
City LTAC Funds	City LTAC	2,000,000
Grants and other financial resources	Grants	1,750,000
State Capital Budget	State	250,000
Subtotal City of Lakewood		4,000,000
TOTAL		\$ 7,500,000

- **Street End Pilot Project:** In 2022, the Parks and Recreation Advisory Board (PRAB) street ends report that was developed in 2009 was updated to include a more comprehensive update on each street end in terms of site feasibility and financial costs. The result was the City Council providing direction

for PRAB to identify one site to be developed as a pilot project as part of the 2025-2026 biennium. PRAB has recommended the Westlake Avenue street end as the pilot project based on established criteria, project goals, scoring, site factors and feasibility of completing the project within the biennium. This project is funded with ARPA funds with design, planning, and community outreach occurring in 2025 followed by construction in 2026.

- Downtown Park(s) and Multi-Generational Community Center: A key City Council goal and priority is to identify and acquire suitable real estate within the downtown area for the development of an urban park(s) and multi-generational community center. This work was initiated in 2024 and is expected to continue into 2025. Once completed, the development of a downtown master park plan that incorporates multi-generational recreational activities and gathering spaces, which may include a splash pad, play areas, walking and connector pathways and seating areas with get underway in 2026. This process will include the engagement of architects, landscape designers, community stakeholders, and residents.
- Lakewood Water District Property Development: The City and Lakewood Water District have had conversations about a partnership to develop a property (6502 127th Street SW and 6434 127th Street SW) owned by the District totaling 0.52 acres into a neighborhood park in the Nyanza neighborhood. Neighborhood parks are typically less than 5 acres and provide access to essential park amenities of open space and playground facilities and can help provide an open space within one-half mile of every resident. Neighborhood parks are designed to encourage easy access on foot and to support unstructured, spontaneous activities, including active and passive recreation. An evaluation of this opportunity to include community outreach and engagement would occur in 2026. Any future development would be dependent upon the outcome of this community process.
- Camp Murray Boat Launch Improvements: The City and Camp Murray are in the process of entering into a Memorandum of Understanding (MOU) to develop a Camp Murray Boat Launch Joint Master Plan for improvements at the boat launch on American Lake. The purpose of the Master Plan is to increase equitable access to American Lake via the Camp Murray Boat Launch, particularly for the residents of the Tillicum and Woodbrook neighborhoods, who have limited public access to lakes in the City due to geographic and economic conditions. The Master Plan will also address the needs of the community and may include the following: ADA-accessible walkways and site amenities, security lighting, parking lot improvements, boat launch improvements, fencing and placemaking signage. And it will ensure boat launch improvements address City, Lakewood Police Department, West Pierce Fire and Rescue, and Camp Murray operational needs, security, and mission readiness. The development of the Master Plan will occur in 2025 and is funded with City ARPA funds. Once completed, the City will pursue state grants to implement the Master Plan to include Washington Recreation and Wildlife Program (WWRP), Aquatic Lands Enhancement Account (ALEA) and Land and Water Conservation Fund (LWCF), which would occur in 2027 followed by design and permitting in 2028 and construction in 2029/2030.

Transportation Capital Fund

Between 2015 and 2024, the City will have completed or initiated 103 transportation improvement projects totaling over \$152.5 million including pavement preservation, pavement overlays, street and sidewalk improvements, traffic signals, neighborhood safety, and LED streetlights.

In 2024, the City and Sound Transit entered into a funding agreement whereby Sound Transit is providing funding totaling \$31.6 million to design and construct transportation projects to further the goals of increasing access to and ridership at the Lakewood Sounder Station. This agreement will provide for the design and reconstruction of 4.5 miles of roadway via 13 separate projects in the Springbrook, Ponders, Lakeview, and Lakewood Station neighborhoods. The projects will reconstruct existing roadways with new street lighting, curbs and sidewalks. Design is anticipated to commence in fall 2024 and construction will be complete for all the 13 projects by the end of 2029. The partnership and ability of the City to secure these funds is a significant milestone and the improvements will be transformational for these neighborhoods.

For the upcoming biennium, the City is expected to invest another \$22,807,000. The following table illustrates this commitment. This budget includes funding in support of eighteen transportation improvement projects plus project support totaling \$9,126,000 for 2025 and \$13,681,000 in 2026.

Proposed Transportation Projects		2025	2026
1	Streetlights: New LED Lights	\$ 185,000	\$ -
2	Safety: Neighborhood Traffic Safety/Traffic Calming	27,000	30,000
3	Minor Capital & Major Maintenance	270,000	270,000
4	Chip Seal Program: Local Access Roads	400,000	400,000
5	Streets: Mt Tacoma Drive - Interlaaken to Whitman	150,000	3,800,000
6	Streets: Nyanza Road SW	4,300,000	-
7	Sound Transit: 115th Street CT SW - Bridgeport Way to Sound Transit ROW	-	260,000
8	Sound Transit: Kendrick from 111th St SW to 108th ST SW Roadway	210,000	1,820,000
9	Sound Transit: Clover Park HS-112th Sidewalks: Gravelly Lake Dr to Bridgeport	185,000	3,575,000
10	Sound Transit: Sidewalks - 47th Ave SW - 121st St SW to Pacific Highway S	-	235,000
11	Streets: 100th Street; 59th to South Tacoma Way	-	318,000
12	Streets & Sidewalks: Interlaaken; 112th to Washington Blvd (Design)	1,915,000	-
13	Sound Transit: Sidewalks-McChord Dr/New York Ave-PHS to Bridgeport	600,000	500,000
14	Sound Transit: Sidewalks-Lincoln Ave -McChord Dr to San Francisco Ave	-	100,000
15	Sound Transit-Sidewalks: Clover Creek Dr	-	150,000
16	Roadway Restoration: 112th-South Tacoma Way to Steele St	71,000	1,174,000
17	RAISE Grant-Planning: Lakewood Downtown Feasibility Study	300,000	500,000
18	Personnel, Engineering & Professional Services	513,000	549,000
Total		\$ 9,126,000	\$ 13,681,000

Transportation improvement projects for 2025 and 2026 include:

- Streetlights -- New LED Lights: The City will continue to invest in streetlights each year. It is anticipated the new LED streetlights program will be completed in 2025 except for areas of the City with underground utilities, specifically the Oakbrook neighborhood. Those areas are anticipated to be evaluated for consideration in future biennia. The 2025 appropriation will install 40 more LED streetlights along the neighborhood to the northwest of Onyx Drive SW.
- Safety -- Neighborhood Traffic Safety/Traffic Calming: This annual program provides funding to make minor capital improvements to include traffic studies, community outreach, signage,

pavement markings, radar feedback signs, speed humps, and engineering to improve safety in neighborhoods.

- Minor Capital and Major Maintenance: This annual program allows the City to take a proactive approach in support of pavement patching, street paint striping, roadway markings, and driveway and sidewalk panel replacement. This program also includes \$10,000 in 2025 to conduct a feasibility study to evaluate future options on Interlaaken Bridge that includes community input, traffic flow alternatives and impacts, open public spaces, pedestrian access, safety, environmental impact, community needs, and long-term sustainability.
- Chip Seal Program – Local Access Roads: The City’s chip seal program is an annual program that restores residential roads showing their age from time and weather. Chip seal is a common, proactive and cost-effective pavement maintenance practice that extends the service life of a road by seven to ten years.
 - Chip Seal Program (2025): The chip seal program will be spread out north-south along areas between 100th Street SW and 112th Street SW and east-west between Lake Steilacoom and Lakeview Avenue SW. Some patching and crack sealing will be done ahead of the chip seal application.
 - Chip Seal Program (2026): The chip seal program will be spread out north-south along areas between Mt Tacoma Drive SW and 108th St SW and east-west between Gravelly Lake Drive and South Tacoma Way. Some patching and crack sealing will be done ahead of the chip seal application.
- Streets: Mt. Tacoma Drive – Interlaaken to Whitman Avenue: Mt. Tacoma Drive is a minor arterial connecting the Interlaaken Bridge to the west side of the City with the Town Center. This project will install new curb, gutter and sidewalk (one side), street lighting, associated storm drainage and pavement reconstruction between Interlaaken Drive along Mt. Tacoma Drive to Whitman Avenue. A roundabout at Meadow and Mt. Tacoma Drive will be evaluated as part of the design process.
- Streets: Nyanza Road SW: This project will complete the Gravelly Lake loop and close the loop from I-5 to the Lakewood Towne Center with approximately 5,400 lineal feet of new road surface, curb, gutter, sidewalks, shared use path, streetlights, storm water systems, and associated traffic signal improvements at the north end of Nyanza. The project will include an evaluation of a roundabout at the north end of Nyanza and if not possible, a mast arm signal will be installed to replace the existing signal poles and wires.
- Sound Transit: 115th Street CT SW - Bridgeport Way to Sound Transit ROW: 115th Street CT SW is a local access dead end street that connects Bridgeport Way to the Lakewood Sounder Station. The street lacks sidewalk and street lighting. This project will build new curb, gutter, sidewalk, and street lighting improvements along the north side of 115th Street Ct SW from Bridgeport Way to the Lakewood Sounder Station. It will include a new Rectangular Rapid Flashing Beacon Crossing along Bridgeport Way at the north side of 115th Street CT SW for pedestrian crossing. Additionally, the NW corner of Bridgeport Way and Pacific Highway South will be reconfigured to allow bus traffic to use NB Bridgeport from Pacific Highway.
- Sound Transit: Kendrick from 111th Street SW to 108th Street SW Roadway: Kendrick Street is a local access street within the Lakewood Station Subarea that has a direct tie to the Lakewood Sounder

Station. Sidewalk along this segment do not exist and street lighting is limited due to power pole availability. This project will construct new curb and gutter, sidewalk, street lighting, bike facilities, storm drainage, striping, and pavement on Kendrick Street SW between 111th Street SW and 108th Street SW. Additional improvements include a sidewalk connection along 111th from Occident to 112th and a sidewalk extension from Sharondale to 108th along the east side of Halcyon.

- Sound Transit: Clover Park HS/112th Street SW Sidewalks: Gravelly Lake Drive SW to Bridgeport Way SW: This project will install curb, gutter, and sidewalks on 112th Street between Gravelly Lake Drive and Bridgeport Way SW. Phase 1 was conducted in 2023 and included sidewalks on the north side of 112th Street SW between Gravelly Lake Drive SW to Highland Ave SW, which was funded with a Safe Routes to Schools grant. This phase will build new curb, gutter, sidewalks, ADA compliant ramps, bike lanes, drainage, and streetlights as appropriate on the remainder of the 112th Street SW between Gravelly Lake Drive and Bridgeport Way SW. Both sides of the road will be completed as necessary to finish the roadway improvements.
- Sound Transit: Sidewalks - 47th Avenue SW to 121st Street SW to Pacific Highway SW: 47th Avenue SW is a local access street connecting the Springbrook neighborhood to Pacific Highway and the Lakewood Sound Transit Station. This project will complete new curb, gutter, sidewalks, bike lanes, street lighting, drainage, roadway surface on 47th Avenue SW.
- Streets: 100th Street, 59th to South Tacoma Way: This long corridor has been set up in a multi-phase approach. The first phase of the project is 100th Street SW between Lakeview Drive and South Tacoma Way. The City has been awarded a grant by PSRC to design this first phase as well as identify the required right-of-way necessary for construction. The project will provide roadway surface improvements, curb, gutter, sidewalks, street lighting, drainage, and a new signal at 40th Avenue SW. Completion of this segment of 100th Street SW will significantly improve the non-motorized connection between South Tacoma Way to the downtown core by ensuring sidewalk connectivity.
- Streets & Sidewalks: Interlaaken; 112th to Washington Blvd: This project will construct sidewalks on Interlaaken from 112th Street SW to the new roundabout at Washington Blvd to include curb, gutter, storm drainage, streetlights and an asphalt overlay.
- Sound Transit: Sidewalks-McChord Drive/New York Avenue - Pacific Highway SW to Bridgeport Way SW: This project will construct new curb, gutter, sidewalk, street lighting, drainage and road surface improvements along McCord Drive/New York Avenue SW between Pacific Highway SW and Bridgeport Way SW. The crossing of the freeway portion will be completed by Sound Transit. The sidewalk will be on the north side of the roadway though the south side will have an asphalt wedge curb and gravel walking path.
- Sound Transit: Sidewalks-Lincoln Avenue SW-McChord Drive SW to San Francisco Avenue SW: This project will complete the curb, gutter, sidewalks, drainage and street lighting along Lincoln Avenue SW between McCord Drive SW and San Francisco Avenue SW. A portion of Lincoln Ave SW is fully developed with sidewalks and street lighting, so this project will tie into those improvements.
- Sound Transit: Sidewalks-Clover Creek Drive: This project will construct curb, gutter, sidewalks, drainage, roadway surfacing, streetlights from Pacific Highway SW to the intersection of Hillcrest Drive SW and Clover Creek Drive. All work within the railroad right-of-way will be completed by Sound Transit.

- **Roadway Restoration: 112th-South Tacoma Way to Steele Street:** 112th Street between South Tacoma Way and Steele Street is a principal arterial, carrying over 15,000 vehicles per day. This project will reconstruct the roadway along 112th Street between South Tacoma Way and Steele Street. Improvements also include pavement repair, grinding, two-inch overlay, channelization, upgrading sidewalk ramps to conform with ADA, and signage.
- **RAISE Grant-Planning: Lakewood Downtown Transportation Feasibility Study:** The City was awarded a \$1.1 million federal RAISE grant to evaluate the Downtown Subarea transportation corridors and identify improvements to include a “green loop”. This grant will fund a planning and feasibility study to examine the construction constraints of multimodal transportation improvements in the Lakewood Downtown Subarea Plan. The outcome of the study will be a strategic and prioritized implementation plan for construction of transportation improvements based on constraints, financial feasibility, available grant funding, and safety improvements. Once the plan is completed, the City will be a strong position to pursue RAISE construction funds totaling \$20 to \$30 million in support of the downtown infrastructure improvements.

Sewer Capital Fund

The 2025 and 2026 sewer utility capital budget totals \$85,000 and \$940,600, respectively.

Proposed Sewer Utility Projects		2025	2026
1	Side Sewer Capital	\$ 50,000	\$ 50,000
2	Grant Avenue & Orchard Street Sewer Extensions	-	735,600
3	Washington Avenue & West Thorne Lane Sewer Extension	-	120,000
4	Program Administration	35,000	35,000
Total		\$ 85,000	\$ 940,600

Sewer capital projects for 2025 and 2026 include:

- **Side Sewer Capital:** These financial resources are set aside to design and construct side sewers to the sewer system in the Tillicum and Woodbrook neighborhoods. This program is set up as a loan program with costs paid back by property owners.
- **Grant Avenue & Orchard Street Sewer Extension:** This project will extend existing sanitary sewer mains from: the Grant Avenue/Orchard Street intersection approximately 850 feet northeast to the 14800 block of Grant Avenue; Grant Avenue/Berkeley Street intersection approximately 380 feet southwest to the 15500 block of Grant Avenue; Grant Avenue/Orchard Street intersection approximately 340 feet to the 8400 block of Orchard Street; Orchard Street/Union Avenue intersection approximately 310 feet northwest to the 8300 block of Orchard Street. New sewer line footage is 1,880 feet. Once operational, the new sewer lines will make sewer service available to twenty-eight properties of which eighteen are single family and nine are multiple dwelling units ranging from 2 to 6 units per property. One property contains the childcare center located on the grounds of Tillicum Elementary School. Total number of dwelling units for the twenty-eight properties is thirty-nine. Design and construction will occur in 2026. Once the sanitary sewer lines are constructed the system will be turned over to Pierce County Sewer Utility for operation and maintenance.
- **Washington Avenue & West Thorne Lane Sewer Extension:** This project will extend existing sanitary sewer mains from the Washington Avenue/ Berkeley Street intersection approximately 2,150 feet

northeast to the 14800 block of Washington Avenue; from the Grant Avenue/West Thorne Lane intersection approximately 390 feet southwest to the 14800 block of West Thorne Lane; and from West Thorne Lane/Union Avenue intersection approximately 500 feet north to the 14900 block of West Thorne Lane. Total new sewer line footage is 3,040 feet. Road improvements will include new pavement, curb, gutter and sidewalk, and a new storm drainage system. Once operational, the new sewer lines will make sewer service available to sixty properties of which thirty-four are single family, eighteen have multiple dwelling units ranging from 2 to 14 units per property, one property contains the Tillicum Community Center, and seven properties are commercial. Total number of dwelling units for the sixty properties is 120. The current timing of the project is to design in 2026 and construct in 2027. Once the sanitary sewer lines are constructed the system will be turned over to Pierce County Sewer Utility for operation and maintenance.

Storm Water Utility Fund

The 2025 and 2026 Surface Water Management (SWM) Utility Fund amounts to \$15,298,363 and \$13,771,524, respectively, and includes both a maintenance operating and construction component. This budget continues to implement a storm water management program that meets the requirements of the NPDES Phase II permit.

Proposed Storm Water Utility Projects		2025	2026
1	Clover Creek Flood Risk Reduction Study	\$ 110,000	\$ -
2	2025 Drainage Pipe Repair Project (Construction)	390,000	-
3	2026 Drainage Pipe Repair Project (Construction)	-	395,000
4	2026 Water Quality Improvements	-	75,000
5	Annual Catch Basin and Storm Drainage Repair	150,000	150,000
Subtotal Storm Water Utility Projects		650,000	620,000
6	American Lake Management District	20,866	20,939
7	Transfer Out -- Transportation CIP	631,400	357,700
Total		\$ 1,302,266	\$ 998,639

Storm Water Utility capital projects for 2025 and 2026 include:

- **Clover Creek Flood Reduction Study:** This project has evaluated alternatives to reduce flood risks along Clover Creek in Lakewood from McChord Field on JBLM to Steilacoom Lake. Previous phases of the project built on hydraulic modeling work that was done in 2019 to determine flood risk for this section of Clover Creek and to evaluate potential options to mitigate or prevent flooding. After review with City Council, additional work was authorized on this long-term project. In the next phase of work for 2025 additional field and consulting work will be conducted for siting of a proposed levee, downstream streamside improvements, public outreach, agency coordination, and potential grant applications.
- **2025 and 2026 Drainage Pipe Repair Project (Construction):** This annual project will design and construct the repair work needed on storm drainpipe and culverts city-wide. Repair locations will be based on pipe ratings as determined during video inspections.
- **2026 Water Quality Improvements:** This project will evaluate the feasibility of installing water quality facilities to existing systems discharging into Flett Creek at the Custer Road Crossing. Depending on the evaluation outcome, a future phase will be for design and construction.

- **Annual Catch Basin and Storm Drainage Repair:** This project will raise sunken catch basin frame and grates in the roadway. In addition, minor ponding, curb and gutter repairs, and culvert maintenance will be repaired city-wide. Repair locations will be based on reported locations and as the result of claims locations where catch basins have sunk below grade and vehicle damage has occurred. Ponding is often reported in the winter months. This work can be combined with the City's annual pavement patching contract by separate bid schedule to minimize overhead costs and realize economies of scale.

In addition, the City will continue with its support of the American Lake Lake Management District No. 1 that was formed in 2019. And as illustrated in the table above, the SWM Utility Fund also provides funding in support of transportation construction projects with a storm water element. This capital funding totals \$631,400 in 2025 and \$357,700 in 2025, which is consistent with SWM investments in recent years.

Internal Service Funds

The 2025 and 2026 Internal Service Funds amounts to \$15,009,273 and \$15,994,225, respectively. This budget includes four internal service funds: Fleet & Equipment, Property Management, Information Technology and Risk Management. The purpose of these funds is to account for all costs associated with operating and maintaining the City's vehicles, equipment, City owned facilities, information systems, and risk management functions. The benefits of internal service funds include measuring the full cost of the goods or services to attain greater economy, efficiency, and effectiveness during the acquisition and distribution of common goods and services used by the operating departments as well as facilitating the equitable sharing of costs among departments served. To achieve these benefits, costs are charged back to the departments that use services on a cost reimbursement basis.

Fleet and Equipment

The following is a summary of the vehicle and equipment replacements in the 2025-2026 biennial budget.

Proposed Fleet & Equipment Acquisitions		2025	2026
1	Replace police vehicles (8)	\$ 600,000	\$ -
2	Replace O&M vehicle	55,000	-
5	Replace Planning & Public Works vehicle (2)	79,290	-
6	Replace Equipment (Bobcat ToolCat 5600)	70,000	-
Total		\$ 804,290	\$ -

Property Management

This table outlines the projects that are included in the 2025-2026 property management biennial budget. These improvements are consistent with the six-year property management plan developed in mid-2016 and ensure the preservation and maintenance of City-owned facilities.

Proposed Property Management Projects		2025	2026
1	City Hall: Fire Alarm Panel	\$ 40,000	\$ -
2	Police Station: Fire Alarm Panel	40,000	-
4	Police Station: Generator Control Modernization	-	50,000
5	Police Station: Replace East Gate Motor	-	40,000
6	O&M Facility: Replace shop HVAC	20,000	
7	City Buildings & Facilities: City Parking Lot Improvement Program	-	10,000
Total		\$ 100,000	\$ 100,000

Clean Buildings Standard Compliance

This budget does not include funding to address clean building laws passed by the state legislature in 2019 (HB 1257) and 2022 (SB 5722) given the costs are millions of dollars, which is way beyond the financial capacity of the City to fulfill.

The state legislature has determined that residential and commercial buildings are Washington's second-largest source of greenhouse gas emissions, accounting for 27% of statewide emissions. With the life of a building spanning at least 50-100 years, the state legislature has determined that retrofitting existing buildings to use less energy is the most cost-efficient way to significantly reduce greenhouse gas emissions.

The City has two buildings that must comply with the state mandated standards, City Hall (Tier 1; over 50,000 SF) and the police station (Tier 2: 20,000-50,000 SF). The state Department of Commerce has published target Energy Use Intensity (EUI) targets based on building type and climate zone. The City has completed an Investment Grade Audit (IGA) for City Hall which identifies existing energy use and makes recommendations for energy conservation measures. To comply with the state's Clean Building Standard, the City has evaluated several energy efficiency efforts and has identified key improvements that will reduce EUI to comply with the mandated standards.

The City has identified three phases to complete the upgrades to City Hall and is proceeding forward with Phase 1 which totals over \$1.8 million and will provide the largest EUI reduction.

Clean Buildings Standard Compliance	Amount
City Hall	
Phase 1 (funded)	\$ 1,811,887
Phase 2 (unfunded)	1,696,361
Phase 3 (unfunded)	2,452,968
Subtotal City Hall	5,961,216
Police Station (unfunded)	TBD
TOTAL	\$ 5,961,216

Phase 1, which is scheduled to be completed by the end of 2024 consists of: updating the control systems for heating and cooling to reduce energy waste; replacing non-condensing natural gas boilers with new condensing natural gas boilers; upgrade to LED lighting and lighting controls; and electric vehicle charging stations.

The City currently lacks the \$4.2 million needed to proceed with phases 2 and 3 of the City Hall IGA implementation plans, which involve significant HVAC and infrastructure upgrades to include replacing air handling and chiller units, and the control equipment needed to meet required clean air standards. Additionally, an IGA for the police station is in development so the costs for improvements are still being determined and unknown currently.

Lakewood has and continues to apply for state grant programs to comply with the new laws. Unfortunately, the funding available to these programs is woefully inadequate to support the level of financial need. For example, the City took advantage of the state’s Early Adopter Program and received \$53,159 towards the improvements to City Hall, which totals almost \$6.0 million. Even if the City receives the maximum award from all available state grants, this coupled with utility rebate incentives are only a fraction of the cost to meet the state’s mandated clean energy targets by 2028.

As part of the 2025 state legislative process, the City is requesting additional ongoing state funding, either through a grant program or a direct appropriation, to support compliance with the Clean Buildings Standards. Funding is needed for Phase 2 and 3 of City Hall as well as all upgrades to the police station. Additionally, the City requests the state legislature consider amending the clean building standards to allow for discretion on whether the improvements will add value to the building or result in greater cost savings over time. Another option is to extend the timeline for compliance to improve access to capital resources.

Information Technology

As outlined in the following table, new information technology programs and system upgrades are also included in the biennial budget. These items are consistent with the *Information Technology Plan* and build upon deferred information technology projects that were funded beginning in 2014.

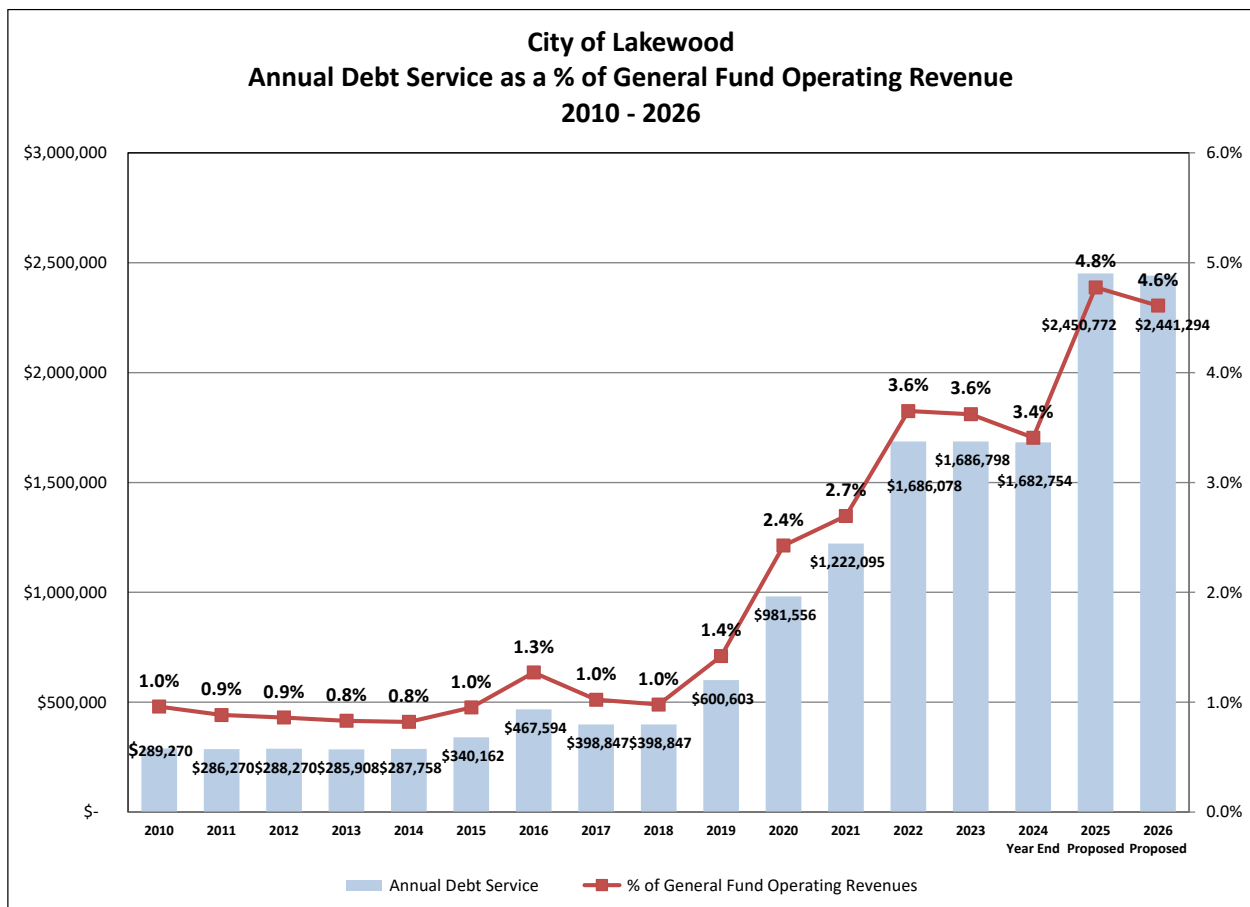
Proposed Information Technology Investments		2025	2026
1	Add & Replace Wireless Access Points (WiFi)	\$ 72,000	\$ 72,000
2	Replace & Expand Video Surveillance	72,000	84,000
3	Server/Hosts Replacement	30,000	15,000
4	Computer Replacement	145,000	145,000
5	Storage Area Network (SAN)	-	180,000
6	Cyber Security	300,000	300,000
7	Coper Replacements	15,000	-
Total		\$ 634,000	\$ 796,000

This budget includes funding in support of continued replacement and updating of the City’s information technology hardware and software systems. The budget also includes resources to replace and expand wireless access points throughout the City providing additional Wi-Fi services for public access. And the budget includes funds to expand and replace video surveillance cameras to provide law enforcement visibility at locations such as parking lots, high crime areas and City parks. The budget also provides funds to ensure cyber-security systems are in place to include awareness training for city personnel.

Debt Management

In April 2019, Standard & Poor’s Ratings Services (S&P) assigned its AA long-term bond rating to the City’s new 2019 bond issue and affirmed its AA long-term bond rating on the City’s outstanding general obligation debt. S&P specifically noted the City received this rating due to its robust economy, good management practices, strong financial policies, strong budgetary performance, very strong budgetary flexibility, very strong liquidity, and very strong debt and contingent liability profile.

The issuance of the new rating combined with the affirmation of the existing AA long-term rating is an extraordinary achievement for the City. In 2014 S&P upgraded the City’s rating from A to AA-. This was followed by an upgrade in 2018 to AA. Over a four-year period, the City’s bond rating jumped three steps skipping A+ and going directly to AA. The AA bond means that the City will experience lower financing costs by attracting a broader range of investors. This is a positive affirmation of the City’s effectiveness in managing its financial resources.



Existing General Government debt service is composed of councilmanic general obligation bonds (GO bonds) issued in 2009 (refinanced in 2016) in support of constructing a new police station, LOCAL funding for the City’s LED streetlight retrofit program, GO bonds issued between 2019 and 2021 in support of five major transportation capital improvement projects that are being repaid with real estate excise tax (REET) funds and GO bonds that will be issued in 2025 to finance six additional major transportation capital improvement projects that are being repaid from the transportation benefit district (\$20 vehicle license fee).

Annual General Government supported debt service payments will total \$2,450,772 in 2025 and \$2,441,294 in 2026, which is 4.8% and 4.6% of general fund operating revenue, respectively.

The City does have other debt, specifically three outstanding Public Works Trust Fund loans (PWTF) in support of sewer extensions into the Tillicum and Woodbrook neighborhoods that are financed with an assessment on all Lakewood sewer accounts. In 2021, the City issued surface water revenue bonds to finance the storm drainage element of upcoming transportation projects.

In addition, the City has one outstanding local improvement district (LID) that was established to help finance street improvements. LID debt obligations are repaid through the collection of assessments from adjacent property owners.

The following table provides an overview of the City's Outstanding Debt Service in the Proposed 2025-2026 Biennial Budget.

Outstanding Debt Service					
Description	Issue Date	Amount Issued	2025	2026	Final Maturity
Police Station-Refunding	4/19/2016	\$ 1,884,032	\$ 217,997	\$ 209,394	12/1/2028
LOCAL LED Streetlight Retrofit	3/24/2015	1,460,000	157,775	156,900	6/1/2027
Transportation Projects (2019) REET	5/8/2019	7,460,000	539,403	537,902	12/1/2038
Transportation Projects (2020) REET	12/9/2020	3,029,885	235,700	235,699	12/1/2035
Transportation Projects (2021) REET	10/16/2021	5,971,635	464,897	466,399	12/1/2037
Transportation Projects (2025) TBD	6/1/2025	11,600,000	835,000	835,000	12/1/2045
Subtotal General Government		31,405,552	2,450,772	2,441,294	
Sewers-PWTF (PW-06-962-022)	9/18/2006	5,000,000	297,427	295,954	6/1/2026
Sewers-PWTF (PW-08-951-025)	3/1/2008	1,840,000	106,107	105,587	6/1/2028
Sewers-PWTF (PW-12-851-025)	6/1/2012	500,000	36,964	36,786	6/1/2031
Subtotal Sewers-PWTF		7,340,000	440,498	438,327	
Storm Water Revenue Bonds	10/16/2021	4,028,365	500,998	500,997	12/1/2030
Subtotal Storm Water Utility		4,028,365	500,998	500,997	
LID 1109 (street improvements)	3/2/2020	922,757	89,564	87,950	3/1/2033
Subtotal LID's		922,757	89,564	87,950	
Total Debt Service		\$ 43,696,674	\$ 3,481,832	\$ 3,468,568	

Compensated Absences

While the City has specific debt service requirements, compensated absences are an unfunded liability composed of all outstanding vacation pay and accrued compensatory time that is recorded as an expenditure when paid. This occurs when an employee uses vacation or compensatory time or when an employee leaves the City. The calculation is made on an annual basis. As of December 31, 2023, this unfunded liability totals \$3,962,509.

Legacy Cost								
Group	December 31, 2020		December 31, 2021		December 31, 2022		December 31, 2023	
	FTE	Total Liability	FTE	Total Liability	FTE	Total Liability	FTE	Total Liability
Non Rep	33.00	\$ 525,929	35.00	\$ 600,304	36.00	\$ 669,160	36.00	\$ 1,049,600
AFSCME	86.00	664,352	90.50	711,374	94.75	740,049	101.00	725,308
LPMG	4.00	222,861	4.00	215,585	5.00	275,003	5.00	295,898
LPIG	92.00	1,845,670	95.00	1,443,539	96.00	1,691,570	99.00	1,875,883
Teamsters	4.00	22,168	2.00	18,163	2.00	17,299	2.00	15,820
Total	219.00	\$ 3,280,980	226.50	\$ 2,988,965	233.75	\$ 3,393,081	243.00	\$ 3,962,509

Conclusion and Acknowledgements

This 2025-2026 Proposed Biennial Budget reflects a commitment to building a resilient, vibrant, and forward-looking community. This budget aligns resources with the City Council's strategic priorities of developing a downtown park(s), planning for a future multi-generational community center, enhancing public safety, investing in critical infrastructure with a specific focus on parks, fostering economic development and supporting quality of life initiatives that benefit all Lakewood residents.

The development of this budget was done with a focus on fiscal responsibility, innovation and strategic investments, ensuing Lakewood remains well-positioned to navigate current challenges while planning for future opportunities. This proposed budget delivers essential services efficiently, maintains financial stability and invests in the future of the community. With many initiatives underway, we are not just enhancing the physical landscape of Lakewood, but we are also fostering a more connected, healthy and vibrant community for all.

I would like to thank and recognize our Mayor, Deputy Mayor, and the Lakewood City Council for its leadership and vision to improve our wonderful community. I also want to recognize and thank our great City employees for their outstanding dedication and tireless efforts in serving the community. These committed individuals ensure the City's operations run smoothly, enhancing the quality of life for all residents through their service. Their tremendous work is a testament to their professionalism, resilience and unwavering commitment to make Lakewood a better place to live, work and play.

I must also express my personal appreciation to Deputy City Manager Tho Kraus and her finance team for her tremendous leadership and skill in the development of this budget, including her outstanding performance in gathering, analyzing and presenting information clearly and accurately.

Thank you to our many municipal partners, including the Nisqually Indian Tribe, Clover Park School District, West Pierce Fire and Rescue (WPFR), Pierce County Library System, Lakewood Water District, Tacoma Power, Puget Sound Energy, Lakeview Light and Power, Pierce County, Pierce Transit, Sound Transit, JBLM, Camp Murray, Western State Hospital, Port of Tacoma, our state legislators and our federal delegation for their continued support and belief in our vision for a better Lakewood. And thank you to our many community leaders, volunteers and service clubs who are incredible for the great partnership that exists here in Lakewood.

This focused commitment has helped Lakewood become a City where families can thrive, businesses can grow, and where we all can take pride in being part of a strong and welcoming community. Together, we are moving forward, building a City that we can all be proud to call home Lakewood is remarkable and I am incredibly optimistic about its future. We stand ready to take advantage of our opportunities and proactively address our challenges.

Respectfully submitted,



John J. Caulfield, ICMA-CM
City Manager
City of Lakewood



INTRODUCTORY

CITY OFFICIALS



Jason Whalen
Mayor



Mary Moss
Deputy Mayor



Ryan Pearson
Councilmember



Mike Brandstetter
Councilmember



Patti Belle
Councilmember



J. Trestin Lauricella
Councilmember



Paul Bocchi
Councilmember

Position #	Councilmember	Took Office	Term Expires	Email
Position # 3	Jason Whalen (Mayor)	2010	Dec. 31, 2025	jwhalen@cityoflakewood.us
Position # 1	Mary Moss (Deputy Mayor)	2010	Dec. 31, 2025	mmoss@cityoflakewood.us
Position # 4	Ryan Pearson	2024	Dec. 31, 2027	rpearson@cityoflakewood.us
Position # 2	Michael D. Brandstetter	2010	Dec. 31, 2025	mbrandstetter@cityoflakewood.us
Position # 5	Patti Belle	2021	Dec. 31, 2025	pbelle@cityoflakewood.us
Position # 6	J. Trestin Lauricella	2023	Dec. 31, 2027	jlauricella@cityoflakewood.us
Position # 7	Paul Bocchi	2012	Dec. 31, 2027	pbocchi@cityoflakewood.us

CITY MANAGER



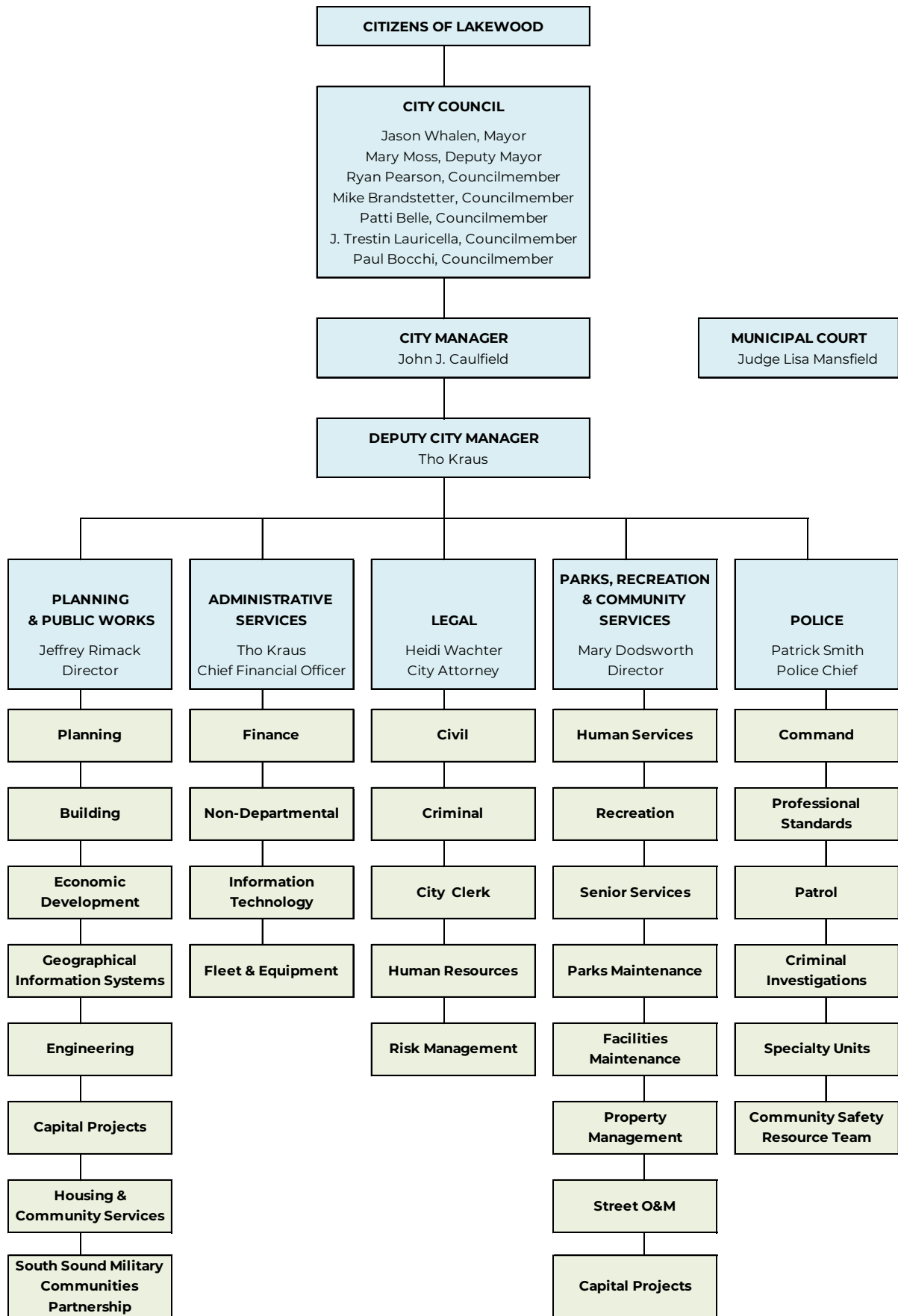
John J. Caulfield
City Manager

Appointed September 3, 2013

DEPARTMENT DIRECTORS

Position	Employee	Appointment
Deputy City Manager	Tho Kraus	10/7/2013
Planning & Public Works Director	Jeffrey Rimack	3/25/2024
Police Chief	Patrick Smith	3/1/2023
Municipal Court Judge	Lisa Mansfield	10/01/2020
City Attorney	Heidi Wachter	2/19/2002
Parks, Recreation & Community Services Director	Mary Dodsworth	2/16/1996

CITY-WIDE ORGANIZATION CHART



GUIDING PRINCIPLES



SERVICE

TEAMWORK

INTEGRITY

RESPECT

EQUITY STATEMENT



A Statement on Equity by the Lakewood City Council

The Lakewood City Council acknowledges that equity is essential to a healthy community.

We are committed to identifying and eliminating systemic racism. We intend to lead by example in the advancement of equity and the deliberate practice of inclusion.

The City Council commits to the following practices:

- Instilling equity as a priority of policy and the delivery of services.
- Enacting initiatives that support and celebrate the diversity of the community.
- Ensuring equity in municipal planning.
- Identifying and dismantling preconceived prejudices.
- Increasing sensitivity to social norms and cultural expectations.
- Pursuing justice and equity for all residents.

We recognize the critical role that city leaders have in removing barriers to opportunity. We recognize that systemic inequality has endured, but commit that it shall not persist.

The City Council will not tolerate *intolerance*.

It is unconscionable that some members of our community fall victim to acts of hate. Acts of hate based upon race, creed, ancestry, disability, sex, sexual orientation, gender identity and/or socioeconomic status are unwelcome in Lakewood, Washington.

The Lakewood Police Department shall be vigilant in its investigation and prosecution of crimes of hate.

These intentional practices will inform our decision-making on policing, zoning, capital investment and all other matters of the City Council. Our objective is to create a more diverse, equitable and inclusive Lakewood community for all residents and we invite all Lakewood organizations and residents to join us in this effort.

SIGNED BY:

Don Anderson

Mayor Don Anderson

Mary Moss

Councilmember Mary Moss

Michael D Brandstetter

Councilmember Mike Brandstetter

Jason Whalen

Deputy Mayor Jason Whalen

Patricia Belle

Councilmember Patri Belle

Linda Farmer

Councilmember Linda Farmer

Paul Bocchi

Councilmember Paul Bocchi

Passed by the Lakewood City Council on April 19, 2021 via Resolution No. 2021-05.

CITY COUNCIL VISION, GOALS & OBJECTIVES

Vision

The City Council's vision for Lakewood at its 30 Year Anniversary is a community:

- Inspired by its own sense of history and progress;
- Known for its safe and attractive neighborhoods, vibrant downtown, active arts and cultural communities;
- Sustained by robust economic growth and job creation;
- Recognized for the excellence of its public and private schools, and its community and technical colleges;
- Characterized by the beauty of its lakes, parks and natural environment;
- Acknowledged for excellence in the delivery of municipal services;
- That actively cultivates, embraces, and continually strives to create a more inclusive community with the equitable delivery of City services; and
- Supportive of Joint Base Lewis McChord (JBLM), Camp Murray, service members and their families.

Goals

The purpose of the City Council Goals is to direct our community toward positive change and serve as the policy direction for City government as well as the policy guide for developing and implementing the City's 2025-2026 biennial budget.

City Council goals guide the allocation of resources through the budget and capital improvement program to assure that organizational work plans and projects are developed and achieved that move the community forward.



Commitment

In addition to specific goals, the City Council maintains its commitment to the following:

- Financial stewardship
- Community engagement and transparency
- Regional and statewide leadership and partnership
- Ensuring a safe city
- Economic development to attract and create jobs
- Environmental protection and preservation
- Supporting human services, housing and homelessness
- Commitment to diversity, equity, inclusion and belonging
- Recognizing the value and importance of JBLM and Camp Murray
- Rebuilding our roadway system and adding sidewalks for pedestrian and bicycle access
- The City's strong leadership to improve parks
- Providing a wide range of community events and youth programming

Operational Values

Operational values improve and optimize the functional performance of the City to achieve adopted goals.



Regional Partnerships


The City encourages and participates in regional approaches to service delivery to the extent that a regional model produces efficiencies and cost savings, and ultimately improves service to our community members.

Efficiency

The City is committed to providing public services in the most efficient manner possible and maximizing the public's return on its investment. The City will concentrate efforts on data-driven decisions that optimize available resources.

Accountability

The City is accountable to the community for the achievement of City goals. The City will identify meaningful metrics and determine a series of benchmarks to convey City efforts within goal areas. The City will track performance over the next four years, adjusting, when necessary, to optimize services and efforts.



Proactive Focus

The City proactively focuses on the entire condition of the City. The City will promote long-term financial and strategic planning backed by quantifiable data and analysis.

Goal 1: Downtown Park(s) & Multi-Generational Community Center Development

By 2030, Lakewood will boast a vibrant and inclusive downtown park(s) and multi-generational community center that serves as a central hub for recreation, culture, and community engagement. This space will reflect our commitment to enhancing quality of life, promoting diversity and inclusivity, fostering a sense of belonging for all residents, regardless of age, background or circumstances, and provides a welcoming space for all to enjoy.

Phase 1: Land Acquisition (2025)

- Identify and acquire suitable real estate within the downtown area for the development of an urban park(s) and multi-generational community center.

Phase 2: Planning, Design and Permitting (2026-2027)

- Develop a downtown master park plan that incorporates multi-generational recreational activities and gathering spaces, that may include a splash pad, play areas, walking and connector pathways and seating areas.
- Engage architects, landscape designers, community stakeholders, and residents.
- Ensure the park(s) design is inclusive, accessible, and sustainable, with green spaces, shaded areas, and eco-friendly features.
- Design the multi-generational community center space to be welcoming and accessible to individuals of all ages, backgrounds, and economic conditions, promoting social cohesion and community pride.
- Integrate public art and areas that celebrate the City's history and cultural heritage, such as public art installations, festival areas, and historical exhibits.

Phase 3: Project Financing and Construction (2028-2029)

- Identify and secure funding.
- Begin construction of the urban park(s).
- Construct a state-of-the-art multi-generational community center adjacent to the urban park(s), providing facilities for diverse activities such as sports, senior programs, teen activities, arts, education, and community events.

Phase 4: Community Engagement and Programming (2028-2030)

- Develop partnerships to ensure sustainability of operations.
- Launch community programs and events to activate the new space.
- Gather feedback for continuous improvement and future initiatives.



Goal 2: Public Safety

Continue to reduce crime and create a safer City by implementing comprehensive public safety strategies, fostering community partnerships, and investing in people and resources that support crime prevention, emergency response, accountability, and community well-being. Public Safety is a collaborative effort that encompasses community policing, court, and social and human services.

Focus on Community Engagement to increase Community-Based Policing

- Promote community policing initiatives that build trust and cooperation between residents and law enforcement and enhances visibility to include neighborhood patrols, regular community events and meetings and surveys to gather input on safety concerns and suggestions.
- Maintain open communication with schools, community groups and businesses to encourage dialogue and partnership with the police department.
- Promote and encourage cooperation between city departments, the community and other public entities to create a positive environment.
- Provide education to the community in every way possible; to include the Citizen's Police Academy, Youth Council, during a Ride-Along, and Community Group Meetings to emphasize crime reduction successes.
- Empower police employees to evaluate and take the necessary steps to improve dire situations affecting the safety of its residents.

Reduce Crime and Fear of Victimization

- Reduce violent crime by 5%.
- Utilize data-driven approaches to identify and address crime hotspots and emerging trends.
- Ensure efficient deployment of law enforcement resources to maximize overall effectiveness.
- Work effectively to solve crime while prosecuting those responsible.
- Increase public safety education and prevention measures for residents.
- Share information with local, state and federal agencies to address public safety.
- Maintain effective staff levels to reduce response times.

Goal 2: Public Safety

Reduce Traffic Collisions to Create Safer Communities

- Use new techniques to reduce traffic eludes.
- Enforce traffic laws with emphasis on speed reduction and community safety measures.
- Use of Automated Traffic Safety Cameras in critical areas.

Increase Use of Technological Advancements in Public Safety

- Increase Code Red participation among Lakewood residents to enhance city emergency management preparedness.
- Advance the use of license plate readers (LPR's - Flock and Axon) to reduce stolen vehicles.
- Explore use and implementation of real time crime center for overall situational awareness.
- Explore and Increase technological use for better efficiencies in patrol.

Enhance Police Officer Training, Wellness and Support

- Create a positive learning environment to promote best practices and advancements in law enforcement.
- Ensure sound and timely training and communication for officers.
- Increase mental health training and individual wellness.
- Promote and encourage involvement in wellness activities.
- Work to create a positive work environment to support officer development and fairness in the workplace.

Other Public Safety goals

- Foster a supportive environment for residents experiencing crises, ensuring they have access to necessary resources such as mental health, substance abuse to include opioids, homelessness, and domestic violence.
- Evaluate, and if feasible transition municipal court operations from in-house to a contracted service.

Goal 3: Parks & Lakes Access

Ensure equitable water access by prioritizing acquisition, development and protection of public open spaces along Lakewood shorelines.

Edgewater Park Master Plan Implementation

Phase 1 (2025-2026): Funding and Timeline

- Secure funding through grants and budget allocations to implement Edgewater Park improvements.
- Establish a project timeline with key milestones and deliverables.

Phase 2 (2027-2030): Implementation

- Begin phased implementation of the master plan to include design and permitting. Project enhancements will include access and safety improvements, environmental restoration, roadway improvements, a fishing pier and a new boat launch.
- Continue to engage with the community to ensure improvements align with adopted Master Plan goals.

Street End Pilot Projects

Phase 1 (2025): Funding and Design

- Identify funding sources to implement street end pilot projects as recommended by the Parks and Recreation Advisory Board (PRAB).
- Develop design for selected street end and obtain necessary permits.

Phase 2 (2026): Implementation

- Construct street end pilot projects.

Goal 3: Parks & Lakes Access

Camp Murray Boat Launch Improvements

Phase 1 (2025-2026): Camp Murray Boat Launch Joint Master Plan

- Enter into a Memorandum of Understanding (MOU) with Camp Murray to develop a Camp Murray Boat Launch Joint Master Plan for improvements at the boat launch on American Lake.
- Develop a Camp Murray Boat Launch Joint Master Plan to increase equitable access to American Lake via the Camp Murray Boat Launch, particularly for the residents of the Tillicum and Woodbrook neighborhoods, who have limited public access to lakes in the City due to geographic and economic conditions.
- Master Plan issues will address the needs of the community and may include the following: ADA-accessible walkways and site amenities, security lighting, parking lot improvements, boat launch improvements, fencing and place-making signage.
- Master Plan will ensure boat launch improvements address City, Lakewood Police Department, West Pierce Fire and Rescue, and Camp Murray operational needs, security, and mission readiness.

Phase 2 (2027-2028): Funding and Timeline

- Pursue state grants and allocations to implement the Camp Murray Boat Launch Master Plan. Funding sources may include Washington Recreation and Wildlife Program (WWRP), Aquatic Lands Enhancement Account (ALEA) and LWCF.
- Establish a project timeline with key milestones and deliverables.

Phase 3 (2028-2030)

- Begin phased implementation to include final design and permitting of the Camp Murray Boat Launch Master Plan.

Interlaaken Bridge (2025)

- Conduct a feasibility study that evaluates future options that includes community input, traffic flow alternatives and impacts, open public spaces, pedestrian access, safety, environmental impact, community needs, and long-term sustainability.

Goal 4: Downtown and Lakewood Station District Subareas Revitalization for Sustainable Growth

Promote redevelopment incentives of underutilized spaces in key growth areas such as the downtown and station district subareas, ensuring the City's vision is met for sustainable and vibrant urban growth that promotes and supports a dynamic and robust local economy. The revitalization of downtown and the district subareas will create vibrant, sustainable, and economically thriving urban environments that align with the City's long-term vision.

- Update development standards and regulations to accommodate higher population density and incentivize alternative transportation options, to include walkable and bike-friendly infrastructure, to address increased demand and state-mandated changes to parking policy.
- Revisit the Downtown and Lakewood Station District subarea plans to ensure alignment with current City Council goals and vision with a focus on current and future community needs.
- Ensure design standards enhance aesthetic quality and maintain community character.
- Develop strategies to attract investment and encourage redevelopment of underutilized spaces.
- Promote development to create vibrant, livable urban environments.
- Provide and promote incentives for businesses to invest in the downtown and Lakewood Transit subareas.
- Enhance public amenities and cultural attractions to increase the appeal of these areas.
- Advance the Downtown Subarea Plan green street loop project through the awarded \$1.1 million RAISE planning grant, which will complete 30% project design for an updated motorized and non-motorized transportation network in the downtown area.

CITY COUNCIL COMMITTEES, BOARDS AND COMMISSION**American Lake Management District No. 1 Advisory Committee**

The purpose of the advisory committee is to represent the property owners of the LMD to the City Council, and:

- (1) each spring discuss with the city the proposed annual work program consistent with the American Lake Integrated Aquatic Vegetation Management Plan (or its successors);
- (2) provide input and suggestions to the city regarding the implementation of the district's annual work program;
- (3) work with the city in the preparation of any educational materials related to American Lake and the LMD;
- (4) each winter, review and provide input to the city on the preparation of an annual report to the Lakewood City Council regarding progress on the LMD work program and the health of the lake; and
- (5) support an annual public meeting to brief LMD members on the contents of the annual report and related LMD activities.

Qualifications: Members of the advisory committee shall be selected from individuals who own property or represent government bodies that own property within the LMD. Intent of the selection process shall be to proportionally represent the various property types identified in the district assessment roll. No private property owners shall serve longer than two consecutive terms.

Compensation: None.

Membership: The advisory committee shall be made up of five regular members: three representing private property owners; one representing the Washington Military Department at Camp Murray; and one representing the city of Lakewood.

The committee shall also include one non-voting member representing the federal properties of Joint Base Lewis-McChord and American Lake Veterans Hospital.

Attendance: Individuals appointed are expected to attend meetings regularly. The City Council expects to be informed in the event any committee, board or commission member has three unexcused absences. The City Council may, in the event of three unexcused absences, dismiss the individual from service.

Term of Office: Each private property owner member shall be appointed for a term of three years. The initial terms shall be staggered so there is overlap in future years. To start, one position shall be for two years and two positions shall be for three years; all positions shall be three years thereafter.

Members:

Kate Read, Chair
Jeff Cox, Private Property Owner Representative
Richard Martinez, Private Property Owner Representative
Mary Dodsworth, City of Lakewood Representative
Thomas Blume, Camp Murray
Todd Zuchowski, JBLM

CITY COUNCIL COMMITTEES, BOARDS AND COMMISSION (continued)**Civil Service Commission**

The role of the Civil Service Commission is to perform the duties established by State law as set forth in Chapter 41.12 of the Revised Code of Washington (RCW) in connection with the selection, appointment, promotion, demotion and employment of police officers commissioned pursuant to RCW 43.101.200, unless exempt pursuant to RCW 41.60.070. The Commission shall also make and adopt rules and regulations as are necessary to effectuate RCW 41.12 and Chapter 2.10 (Ordinance 328) of the Lakewood Municipal Code.

Qualifications: Members shall be citizens of the United States, residents of the City of Lakewood for at least three (3) years immediately preceding the date of appointment of an elector of Pierce County.

Membership: Members are appointed by the City Manager.

Term of Office: Six-year terms.

Compensation: None

Current Members: Eileen Bisson, Gale Selden, Larry Woods

Meetings: The Commission shall meet at least once a month.

CITY COUNCIL COMMITTEES, BOARDS AND COMMISSION (continued)**Community Services Advisory Board**

The Community Services Advisory Board advises the City Council on matters related to Human Services, the Community Development Block Grant (CDBG) and HOME Investment Partnership Act (HOME) programs which may include:

- Facilitate cooperation and coordination with the City on human services, CDBG, and HOME funding issues.
- Recommend to the City Council programs for funding out of City's general funds, CDBG and HOME funds, and other funding appropriations.
- Hold public hearings to receive public comments to identify community and housing needs, development of proposed activities, and recommendations for funding.
- Develop recommendations for the Consolidated Plan, Action Plan, and other related documents.
- Review and approve annual performance reports of CDBG and HOME activities for submittal to HUD.
- Develop and recommend citywide policies for funding allocations.
- Encourage partnerships and collaboration in the funding and provision community and human services.
- Review needs assessments, gap analyses, and other data to determine citywide needs which will help develop strategic action plans.
- Perform other community services related duties and functions as assigned by the City Council.

Qualifications: Members shall be appointed from among members of the public to include, to the extent reasonably possible, representation from people involved with or interested in the various opportunities and projects to enhance the provision of Community Development Block Grant investments and human services in the city.

Quorum: A majority of the appointed members of the Board shall constitute a quorum for the transaction of business, and a majority vote of those present shall be necessary to carry any recommended actions.

Selection: Mayor, subject to confirmation by the City Council

Terms of office: Up to nine (9) members. The initial five (5) members shall be appointed for four (4) year terms and the remaining four (4) members shall be appointed for two (2) year terms.

Compensation: None

Current Members: Denise Nicole Franklin, Kyle Franklin, Michael Lacadie, Darrin Lowry, Laurie Maus, Shelby Taylor

City Council Liaison: Councilmember Mike Brandstetter

Meeting Dates: As needed.

Attendance: Individuals appointed are expected to attend meetings regularly. The City Council expects to be informed in the event any Committee, Board or Commission member has three unexcused absences. The City Council, may in the event of three unexcused absences, dismiss the individual from service.

CITY COUNCIL COMMITTEES, BOARDS AND COMMISSION (continued)**Lakewood Arts Commission**

The role of the Lakewood Arts commission is to assess needs, establish priorities and make recommendations for enrichment of the community and promotion of its cultural vitality through the arts. The Lakewood Arts Commission will do the following:

- Promote the visual, performing and literary arts;
- Encourage the creative contribution of local artists;
- Make recommendations for Public Art to the City Council;
- Support community-building events; and
- Foster the City's cultural heritage.

Qualifications: Members shall be residents of the City unless the Council finds that appointment of a non-resident, by virtue of business involvement or expertise, will benefit the Committee and ultimately the City. At least one member shall be a working professional artist; at least one person shall work in the Lakewood education community and at least one person shall be currently active in a Lakewood community organization.

Compensation: None

Membership: Members are appointed by the Mayor and confirmed by the City Council.

Term of office: Three-year terms.

Attendance: Individuals appointed are expected to attend meetings regularly. The City Council expects to be informed in the event any Committee, Board or Commission member has three unexcused absences. The City Council, may in the event of three unexcused absences, dismiss the individual from service.

Expectations: Adhere to City of Lakewood's Code of Ethics, regular attendance at meetings, mutual respect among members, good listener, and flexible.

Current Members: Shauna Alexander, Earl Borgert (Vice Chair), Sylviann Estrella, Emily Feleen, Paige Hansen, Laura Martinez, Lani Neil, Darryl Owens, Lua Pritchard, Phillip Raschke, Adriana Serrienne, Susan Warner

City Council Liaison: Councilmember Patti Belle

Meeting Dates: First Monday at 5:00 p.m. at Lakewood City Hall.

CITY COUNCIL COMMITTEES, BOARDS AND COMMISSION (continued)

Lakewood's Promise Advisory Board

The Lakewood's Promise Advisory Board shall look for ways to develop ongoing relationships among Lakewood citizens and businesses to better deliver Promises to Lakewood youth.

The role and responsibilities of the Lakewood's Promise Advisory Board is to assist the City Council in the following areas:

- The Lakewood's Promise Advisory Board shall advise the Mayor, the City Council and City staff regarding the availability and delivery of the five promises within the City;
- The Lakewood's Promise Advisory Board shall look for ways to develop ongoing relationships among Lakewood citizens and businesses to better deliver Promise activities to youth;
- The Lakewood's Promise Advisory Board shall advise the City Council in connection with Lakewood's Promise issues as may be referred to the Lakewood's Promise Advisory Board by the City Council which may include, but is not limited to, the following:
 - Facilitate cooperation and coordination with City staff, citizens' groups and other entities, agencies and organizations on Lakewood's Promise issues;
 - Recommend to the City Council strategies to enhance awareness of, and interest in, Lakewood's Promise which may be in cooperation with any appropriate private, civic or public agency of the City, county, state or of the federal government;
 - Recommend ways and means of obtaining private, local, county, state or federal funds for the promotion of Lakewood's Promise programs and projects within the City, and
 - Represent the community and the City of Lakewood as requested by the City Council to address Lakewood's Promise related issues.

Qualifications: Members shall be residents of the City, or by the nature of their work with youth, determined an asset to the Board. The members shall be appointed from among members of the public to include, to the extent reasonably possible, representation from people involved with or interested in the availability and delivery of the Five Promises.

Compensation: None

Membership: Members are appointed by the Mayor and confirmed by the City Council. Four (4) members representing the partner agencies: Clover Park School District, Pierce College, Clover Park Technical College and the City of Lakewood shall serve on the Lakewood's Promise Board. One (1) member shall be a representative of the Youth Council.

Term of Office: Three-year terms. The Youth council representative shall serve a one-year term.

Attendance: Individuals appointed are expected to attend meetings regularly. The City Council expects to be informed in the event any Committee, Board or Commission member has three unexcused absences. The City Council, may in the event of three unexcused absences, dismiss the individual from service.

Current Members: Ron Banner, Elise Bodell, Megan Dempsey (Vice Chair), Mary Dodsworth, Alice Fong, Michele Johnson, Joyce Loveday, Kyle Manglona, Kerri Pedrick (Chair), Julie White

City Council Liaison: Councilmember Mary Moss

Meeting Dates: Every first Thursday at 7:30 a.m. at Lakewood City Hall.

CITY COUNCIL COMMITTEES, BOARDS AND COMMISSION (continued)**Landmarks and Heritage Advisory Board**

The role of Landmarks and Heritage Advisory Board is to advise the City Council, the City Manager and City staff in connection with protection and preservation of historical landmarks in Lakewood and establishing procedures for designation and preservation of landmarks. This includes:

- Holding public hearings on nominations for designation and applications for certificates of appropriateness;
- Authorizing, subject to the availability of funds budgeted for that purpose and approval of the expenditure by the City Council, to expend monies to compensate experts to provide technical assistance to property owners in connection with requests for certificates of appropriateness; and
- Approving, denying, amending or terminating the designation of a historic resource as a landmark or community landmark after a public hearing.

Qualifications: Three members shall be professionals who have experience in identification, evaluation and protection of historic resources and have a background among the fields of history, architecture, architectural history, historic preservation, planning, cultural anthropology, archaeology, cultural geography, landscape architecture, American studies, law or other historic preservation-related disciplines. All other members shall have a demonstrated interest in historic preservation.

Membership: Members are appointed by the Mayor and confirmed by the City Council.

Terms of Office: Appointments of Board members shall be made for a three-year term. Each regular member shall serve until his or her successor is duly appointed and confirmed. Appointments shall be effective on January 1 of each year. In the event of a vacancy, an appointment shall be made to fill the vacancy in the same manner and with the same qualifications as if at the beginning of the term, and the person appointed to fill the vacancy shall hold the position for the remainder of the unexpired term. Any members may be reappointed regardless of the number of terms previously served. The members of the Board shall serve without compensation.

Compensation: None

Current Members: Glen Spieth (Chair), Christina Manetti (Vice Chair), Bethene Campbell, Amelia Escobedo

City Council Liaison: Councilmember J. Trestin Lauricella

Meeting Dates: Every fourth Thursday of every other month at 6 p.m. at Lakewood City Hall.

CITY COUNCIL COMMITTEES, BOARDS AND COMMISSION (continued)**Lodging Tax Advisory Committee**

The City of Lakewood shall submit at least 45-days before final action on or passage of proposals by the City Council, to the Lodging Tax Advisory Committee, for review and comment, proposals for imposition of any new tax under RCW 67.28 (hotel/motel tax), or for increases in the rate of a tax imposed, or for the repeal of an exemption from a tax imposed, or for a change in the use of revenue received under Chapter 67.28 RCW. The Advisory Committee shall submit comments on the proposal in a timely manner through generally applicable public comment procedures and shall include an analysis of the extent to which the proposal will accommodate activities for tourists or increase tourism and the extent to which the proposal will affect the long-term stability of the fund created under Section 67.28.1815. Failure of the advisory committee to submit comments before final action on or passage of the proposal shall not prevent the municipality from acting on the proposal. A municipality is not required to submit an amended proposal to an advisory committee under this section.

Qualifications: Representation of businesses required to collect hotel/motel tax and persons involved in activities authorized to be funded by revenue received by the hotel/motel tax.

Membership: Minimum of five (5) members:

- A. At least two members who are representatives of businesses required to collect tax under this chapter;
- B. At least two members who are persons involved in activities authorized to be funded by revenue received under this chapter. Persons who are eligible for appointment under (A) of this subsection are not eligible for appointment under (B) of this subsection. Persons who are eligible for appointment under (B) of this subsection are not eligible for appointment under (A) of this subsection. Organizations representing businesses required to collect tax under this chapter, organizations involved in activities authorized to be funded by revenue received under this chapter, and local agencies involved in tourism promotion may submit recommendations for membership on the committee. The number of members who are representatives of businesses required to collect tax under this chapter shall equal the number of members who are involved in activities authorized to be funded by revenue received under this chapter;
- C. One member shall be an elected official of the municipality who shall serve as chair of the committee; and
- D. An advisory committee for a city or town may include one nonvoting member who is an elected official of the county in which the city or town is located. The appointing authority shall review the membership of the advisory committee annually and make changes as appropriate.

Membership: Members are appointed by the Mayor and confirmed by the City Council.

Compensation: None

Current Members: Mayor Jason Whalen (Chair), Dean Burke, Jarnail Singh, Linda Smith, DJ Wilkins

City Council Liaison: Mayor Jason Whalen

Meeting Dates: As needed, typically in July, September and November.

CITY COUNCIL COMMITTEES, BOARDS AND COMMISSION (continued)**Parks and Recreation Advisory Board**

The Parks and Recreation Board provides policy recommendations to the Council and staff on a variety of park and recreation related issues. The role of the Parks and Recreation Advisory Board is to:

- Advise the City Council and City staff or officials administering parks, regarding the general operation and development of all parks and recreation facilities and programs of Lakewood including long range park planning, needs assessment, program evaluation, acquisition, construction, development, concessions or privileges in parks and/or playgrounds, sports fields, recreation grounds, and/or other municipally owned recreation facilities, including community buildings and improvements to the same. The Parks and Recreation Advisory Board shall also work with neighborhood groups and ad-hoc committees to formulate recommendations to the City Council;
- The Parks and Recreation Advisory Board shall recommend rules and regulations for the government, management, operation, supervision and control of City parks and recreational facilities and programs;
- The Parks and Recreation Advisory Board shall advise the City Council in connection with parks and recreation issues as may be referred to the Parks and Recreation Advisory Board by the City Council which may include, but is not limited to, the following:
 - Facilitate cooperation and coordination with City staff, citizens' groups and other entities, agencies and organizations on parks and recreation issues;
 - Recommend to the City Council strategies to enhance awareness of, and interest in, parks and recreation facilities and programs of the City, which may be in cooperation with any appropriate private, civic or public agency of the City, county, state or of the federal government;
 - Recommend ways and means of obtaining private, local, county, state or federal funds for the promotion of parks and recreation programs and projects within the City;
 - Advise the City Council on acquisition of parks and recreation facilities and properties; and
 - Represent the community and the City of Lakewood as requested by the City Council to address parks and recreation related issues.

Qualifications: Members shall be residents of the City unless the Council finds that appointment of a non-resident, by virtue of business involvement or expertise, will benefit the Committee and ultimately the City.

Membership: Members are appointed by the Mayor and confirmed by the City Council.

Term of office: Three-year terms.

Compensation: None

Current Members: J. Alan Billingsley, Jason Gerwen, Vito Lacobazzi, Annessa McClendon, Janet Spingath, Sheldon Thiel

City Council Liaison: Councilmember Ryan Pearson

Meetings Dates: Fourth Tuesday of the month at 5:30 p.m. at Lakewood City Hall.

CITY COUNCIL COMMITTEES, BOARDS AND COMMISSION (continued)**Planning Commission**

The role of the Planning Commission is to assist the City Council in the following areas:

Planning Issues:

- Assists City personnel in preparing a comprehensive plan for the City in accordance with state law to be submitted to the City Council for consideration of adoption;
- Recommends to the City Council such changes, amendments or additions to the comprehensive plan as may be deemed desirable;
- Recommends land use and zoning regulations and other development regulations as deemed necessary and/or appropriate. Act as the research and fact finding agency of the City in regard to land uses, housing, capital facilities, utilities, transportation, and in regard to classification of lands as agriculture, forest, mineral lands, critical areas, wetlands and geologically hazardous areas. Undertakes surveys, analyses, research and reports as may be generally authorized or requested by the City Council;
- Cooperates with planning agencies of other cities and counties, to include regional planning agencies, in furtherance of such research and planning; and
- Annually provides to the City Council a report on progress made in implementing the goals and requirements of State law and on the status of land use policies and procedures within the city.

Redevelopment Issues:

- Facilitate cooperation and coordination between various business groups and impacted neighborhoods on business issues;
- Facilitate the formation of specific neighborhood commercial business groups to assist in the enhancement of various existing commercial areas, aid in stabilizing and retaining commercial enterprises within these areas to maintain viability as a commercial area, and help in identifying specific needs of businesses within various commercial areas;
- Make recommendations to the City Council and to City staff for programs in which the City could or should participate to enhance commercial development opportunities in the City, which programs may be in cooperation with any appropriate private, public, civic or community agency, group or association of or in the City, county, state or federal government;
- Recommend ways and means of obtaining private, local, county, state or federal funds and other participation for the promotion of business development projects within the City, especially those of an incubator type;
- Work with City of Lakewood staff, City Council, task forces and other City/community based groups, as directed by the City Council, on relevant issues and projects; and
- Assist in data base development for the creation and maintenance of a community profile.

CITY COUNCIL COMMITTEES, BOARDS AND COMMISSION (continued)

Planning Commission (continued)

Transportation Issues:

- Facilitate cooperation and coordination with the Public Works Department of the City on street, public works and transportation and infrastructure related projects and plans,
- Identify, evaluate and recommend to the City Council, City Manager and/or City staff policies and projects for the City, annual update of its Six-Year Transportation Plan, and for other transportation and infrastructure planning purpose of the City,
- Recommend ways and means of obtaining private, local county, state or federal funds for promotion of transportation and infrastructure facilities of the City, and
- Advise the City Council on acquisition, replacement and maintenance of transportation and infrastructure facilities of the City
- Advise the City as to the manner that public information on street related projects can best be disseminated, given the nature and/or scope of the projects.
- Advise the City Council regarding transportation related facilities, needs and programs of the City, as may be referred by the City Council.

Qualifications: The members shall be residents of the City unless the Council finds that appointment of a non-resident, by virtue of business involvement or expertise, will benefit the Commission and ultimately the city. The members of the Commission shall be appointed from among members of the public to include, to the extent reasonably possible, representation from people involved with or interested in the various opportunities and projects to enhance the provision of planning in the city.

Membership: Members are appointed by the Mayor and confirmed by the City Council.

Term of Office: Up to seven members. The initial four members shall be appointed for four-year terms and the remaining three members shall be appointed for two-year terms. Thereafter, the term of office is five years.

Compensation: None

Current Members: Phillip Combs (Vice Chair), Robert Estrada, Mark Herr, Linn Larson, Philip Lindholm, Ellen Talbo, Sharon Kay Wallace

City Council Liaison: Councilmember Paul Bocchi

Meetings Dates: First and third Wednesdays of the month at 6:30 p.m. at Lakewood City Hall, or more frequently as needed.

CITY COUNCIL COMMITTEES, BOARDS AND COMMISSION (continued)**Public Safety Advisory Board**

The role of the Public Safety Advisory Committee is to provide citizen input and advice to the City Council in developing and monitoring public safety policies. The Committee reports to the City Council and will also assist the City Council in assessing that department resources allow for compliance with City and department policies. The Committee annually provides to the City Council a report on progress made in carrying out the Committee's responsibilities. Additional reports may be deemed appropriate by the Public Safety Advisory Committee and/or the City Council.

Qualifications: Members shall be residents of the City unless the City Council finds that appointment of a non-resident, by virtue of business involvement or expertise, will benefit the Committee and ultimately the City.

Membership: Members are appointed by the Mayor and confirmed by the City Council.

Terms of Office: For the initial appointment, at least three members shall be appointed for three-year terms; at least three members shall be initially appointed for two-year terms; and at least one member shall be initially appointed for a one-year term.

Compensation: None

Current Members: Kristofer Alston, Julius Brown Jr., Carroll Ray Dotson, James Hairston, Teresa King, Mark Peila, Kamarie Wilson, Ken Witkoe

City Council Liaison: Councilmember J. Trestin Lauricella

Meeting Dates: First Wednesday every other month at 5:15 p.m. at the Lakewood Police Station.

CITY COUNCIL COMMITTEES, BOARDS AND COMMISSION (continued)**Salary Commission**

The duties of the Salary Commission are:

- The Salary Commission shall convene and determine the salaries paid to the Mayor and the City Council within 45 days of confirmation by the City Council. The 45-day review and determination time may be extended upon request of the Salary Commission and approval by the City Council;
- All meetings of the Salary Commission shall be subject to the Open Meetings Act and shall be open to the public. The meetings shall be held in the same location as City Council regular meetings. The Salary Commission shall provide an opportunity for citizens of the City to comment on the salaries of the Mayor and City Council prior to taking a final vote on such salaries;
- After determining the salaries of the Mayor and the City Council, the Salary Commission shall file a statement of the salaries with the City Clerk. A salary increase shall be effective on the next payday for City employees. A salary decrease shall be effective at the commencement of the next subsequent term of office; and
- Any increase or decrease in salary shall become effective without further action of the City Council, and shall supersede any salary set forth in a City ordinance related to the budget or the salaries of the Mayor and City Councilmembers.

Membership: Members are appointed by the Mayor and confirmed by the City Council.

Term of Office: Five voting members.

- The term of a Salary Commission member shall be for one salary review. The term starts upon City Council confirmation and ends upon the filing of the statement of salaries with the City Clerk;
- Member of the Salary Commission must not be an officer, official or employee of the City or an immediate family member of an officer, official or employee of the City. For purposes of this section, "immediate family member" means parents, spouse, siblings, children or dependent relatives of an officer, official or employee of the City, whether or not living in the household of the officer, official or employee.

Compensation: None

Current Members: To be Determined – Salary Commission members are appointed for one salary review cycle.

Meeting Dates: Meeting dates are to be determined.

CITY COUNCIL COMMITTEES, BOARDS AND COMMISSION (continued)

Youth Council

The Youth Council works with City Council to demonstrate how city decisions impact the youth of Lakewood. Members are responsible for a monthly report to City Council and may participate on a variety of city committees, study groups and task forces.

Qualifications for becoming a Youth Council member is any combination equivalent to:

- Entering High School student in good academic standing, including a good attendance record, past leadership experience and/or involvement in school or community organizations and/or events desired.
- Attend a school in Lakewood or reside in Lakewood.

The Youth Council also participates in a variety of activities including:

- Make-a-Difference Day;
- Yearly Youth Summit;
- Truck and Tractor Day;
- Stuff the Bus with Caring for Kids;
- Christmas Tree Lighting;
- Dr. Martin Luther King Jr. Celebration;
- Youth Action Day at Washington State Capitol; and
- Leadership Summit hosted by Washington State Parks and Recreation

Current Members: Abigail Babski (Lakes High), Alexandra Corona-Hernandez (Harrison Prep), Alexi Ramirez Morales (Clover Park High), Alicia Stanford (Harrison Prep), Antonio Lanier (Lakes High), Ariela Morales (Clover Park High), Ava Qualls (Lakes High), Benedict Bol (Clover Park High), Bentley Webster (Harrison Prep), Bridget Holbrook (Clover Park High), Britany Robles (Clover Park High), Chase Washington (Lakes High), Daniella De Jesus Ambrocio (Clover Park High), Dilan Blanco-Linares (CPSD Open Doors Program), Dillon Davis (Clover Park High), Efen Lopez (Clover Park High), Elijah Sta Ana (Clover Park High), Elija Baggers (Harrison Prep), Estrella Gonzalez-Sanchez (Clover Park High), Gabriel Flores (Clover Park High), Irie Hinkle (Garrison Prep), Itzayanna Rivera (Clover Park High), Iymen Baharon (Harrison Prep), Jada Martin (Clover Park High), Jaqueline Gonzalez-Mejia (Clover Park High), Kasia Kin (Harrison Prep), Lesli Rosales-Martinez (Clover Park High), Lincoln Estrada Perez (Harrison Prep), Lucille Asadi-Mclaughlin (Harrison Prep), Lui Owejan (Harrison Prep), Mariel Ramirez Morales (Clover Park High), Nathalye Lopez (Clover Park High), Nathan Lewis (Harrison Prep), Reinida Benavente (Harrison Prep), Ruffaro Guzha (Bellarmine Prep), Salvador Cortes (Clover Park High), Sophia Gaspar Dominguez, Sophia Lana Castro (Lakes High), Sotiria Sexton (Harrison Prep), Valeria Becerra (Harrison Prep), Violet Johnson (Harrison Prep), Zoe Clifford (Steilacoom High)

City Council Liaison: Councilmember Patti Belle, J. Trestin Lauricella

COMMUNITY PARTNERSHIPS

- 2/2 Stryker Brigade Combat Team (SBCT)
- AARP
- Alaska Gardens
- American Lake – Lake Management District
- American Lake Veterans Hospital
- Asia Pacific Cultural Center (APCC)
- Aspen Court
- Association of Washington Cities
- Boys & Girls Club of South Puget Sound – Lakewood
- Boy and Girl Scouts of America
- Bridgeport Place
- Camp Murray
- Caring for Kids
- Catholic Community Services
- Centerforce
- Christ Lutheran Church
- City of DuPont
- City of Tacoma
- City of University Place
- Clover Park Kiwanis
- Clover Park Rotary
- Clover Park School District
- Clover Park Technical College
- Coffeehouse with the Mayor
- Community Healthcare
- Communities in Schools of Lakewood
- Diabetes Association of Pierce County
- Emergency Food Network
- Federal Legislators
 - Senator Maria Cantwell
 - Senator Patty Murray,
 - Congresswoman Marilyn Strickland)
- First Baptist Church of Lakewood
- FISH Food Bank
- Greater Lakes Mental Health
- Grave Concerns
- Habitat for Humanity
- HeartWarming Care
- Humane Society Tacoma-Pierce County
- Integrity Hearing
- Joint Base Lewis-McChord (JBLM)
- Korean Women's Association (KWA)
- Lake City Neighborhood
- Lake Steilacoom Improvement Club
- Lakewood Community Foundation Fund (LCFF)
- Lakewold Gardens
- Lakewood Baseball Club
- Lakewood Boys and Girls Club
- Lakewood Chamber of Commerce
- Lakewood Community Collaboration
- Lakewood First Lions
- Lakewood Historical Society
- Lakewood Industrial Park
- Lakewood Multicultural Coalition (LMCC)
- Lakewood Playhouse
- Lakewood Promise
- Lakewood Soccer Club
- Lakewood Towne Center
- Lakewood United
- Lakewood Water District
- Little Church on the Prairie
- Lindquist Dental Clinic for Children
- Living Access Support Alliance (LASA)
- Making a Difference Foundation
- Manufacturing Industrial Council
- Master Builders Association of Pierce County
- Narrows Glen
- Nisqually Indian Tribe
- North East Neighborhood
- North Lakewood Neighborhood
- Northwest Integrated Health
- Nourish Pierce County
- Oasis Youth Center
- Pacific Lutheran University
- Pacific Neighborhood
- Partners for Parks
- Pierce College
- Pierce County
- Pierce County BIPOC Accelerator Program
- Pierce County Cities & Towns Association
- Pierce County Housing Authority
- Pierce County Library District
- Pierce County Project Access
- Pierce County Regional Council (PCRC)
- Pierce Transit
- Point Defiance Village
- Protect Our Pets
- Puget Sound Clean Air Agency
- Puget Sound Energy (PSE)
- Puget Sound Regional Council (PSRC)
- Puyallup Indian Tribe
- Rebuilding Hope: Sexual Assault Center
- Rebuilding South Sound Together
- Regional Access Mobility Partnership (RAMP)
- Rotary Club of Lakewood
- Senior Footcare
- Senior Housing Assistance Group – Lakewood Meadows
- Statewide Health Insurance Benefits Advisors
- Sound Transit
- Soundview Medical
- South Sound Military Communities Partnership (SSMCP)
- South Sound Outreach Services
- South Sound Sports Commission
- Springbrook Connections
- St. Clare Hospital
- St. Leo Food Connection
- Tacoma Area Coalition of Individuals with Disabilities (TACID)
- Tacoma Housing Authority
- Tacoma-Pierce County Economic Development Board
- Tacoma-Pierce County Health Department
- Tacoma-Pierce County Chamber of Commerce
- Tacoma-Pierce County Realtors
- TacomaProBono
- Tacoma Rescue Mission
- Tacoma Treatment Solutions
- The Church of Jesus Christ of Latter-Day Saints
- The Footwear Place
- The Weatherly Inn
- Tillicum Community Center
- Tillicum/Woodbrook Neighborhood
- Trinity Baptist Church
- Town of Steilacoom
- United Way of Pierce County
- Virginia Mason Franciscan Health System
- Visiting Angels
- Walmart
- Washington Association of Building Officials

COMMUNITY PARTNERSHIPS (CONTINUED)

- Washington Chapter of American Planners
- Washington Recreation and Park Association
- Washington State Association of Senior Centers
- Washington State Department of Commerce
- Washington State Department of Corrections
- Washington State DSHS
- Washington State Department of Ecology
- Washington State Department of Transportation
- Washington State Association of Senior Centers
- Washington State Department of Transportation (WSDOT)

- Washington State Legislators:
 - Senator Steve Conway
 - Senator T'wina Nobles
 - Representative Dan Bronoske,
 - Representative Steve Kirby
 - Representative Mari Leavitt
 - Representative Melanie Morgan

- Washington State SAIL Task Force
- West Pierce Fire and Rescue
- Western State Hospital
- World Vision
- Workforce Central
- YMCA Lakewood
- YWCA Pierce County

BUDGET PROCESS

Procedures for Adopting the Original Budget - The City's budget process and the time limits under which the biennial budget must be prepared are defined by the Revised Code of Washington (RCW) 35A.34. These elements, with which the City continues to comply, resulted in the following general work plan and calendar for 2024:

Process Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Council sets 2025/2026 budget priorities												
Leadership Team Develops Budget Strategies												
City Manager gives budget Directions												
Chief Financial Officer distributes budget instructions consistent with City Manager direction												
Departments prepare revenue and expenditure estimates and new program requests												
Chief Financial Officer updates revenue estimates and compiles department submittals												
City Manager meets with Department Directors to review their budget proposals												
City Manager makes specified adjustments to department submittals/establishes preliminary budget												
Preliminary budget document prepared, printed and filed with City Clerk and presented to the City Council (at least 60 days prior to the ensuing fiscal year)												
City Clerk publishes notice of the filing of preliminary budget and notice of public hearing to be held during preliminary budget deliberations												
City Council conducts workshops and public hearings on the preliminary budget recommended by City Manager												
City Council provides City Manager with modifications to the budget												
City Council adopts an ordinance to establish the amount of property taxes to be levied in the ensuing year												
Final budget, as adopted, is published and distributed within the first three months of the following year												

Mid-Biennium Review and Modification - The biennial budget statute referenced above requires jurisdictions electing a biennium budget to perform a mid-biennium review and modification of the adopted budget per RCW 35A.34.130. The review and modification shall occur no sooner than eight months after the start nor later than conclusion of the first year of the fiscal biennium.

Amending the Budget - When the City Council determines that it is in the best interest of the City to increase or decrease the appropriation for a particular fund, it may do so by ordinance approved by a simple majority. The City Manager is authorized to transfer budgeted amounts between departments within any fund. The Department Directors are authorized to transfer budgeted amounts between accounts within a department.

FINANCIAL POLICIES

*Originally Adopted by the City Council on September 15, 2014
Latest Revision on August 20, 2018*

OPERATING BUDGET

The objective of the operating budget policy is to ensure the appropriate levels of City services at reasonable costs.

Biennial Budget Document. The budget should be a performance, financing and spending plan agreed to by the City Council, City Manager and Department Directors. It should contain information and data regarding expected revenues, expected expenditures and expected performance. The budget should be developed using a performance based, results oriented approach that incorporates line items, zero-based, programs, and priorities of governments.

- As a comprehensive business plan, the budget should provide the following critical elements recommended by the Government Finance Officers Association: public policies, financial plan, operations guide, and communications device.
- The City's budget presentation should display the City's service delivery/performance plan in a City Council/constituent-friendly format. Therefore, the City will use a program budgeting format to convey the policies for and purposes of City operations. The City will also prepare the line-item format materials for those who wish to review that information.

Goals to Guide Preparation. The City will prepare and annually refine written policies and goals to guide the preparation of performance, financing and spending plans for the City budget. Adopted budgets will comply with the adopted budget policies and City Council priorities.

Long Range Forecast. With each budget, the City will update expenditure and revenue projections for the next six years. Projections will include estimated operating costs for capital improvements that are included in the capital budget. This budget data will be presented to the City Council in a form that will facilitate budget decisions, based on a multi-year perspective. This forecast is intended to be an internal planning tool and shall be included in the biennial budget document and updated at least annually as part of the adopted budget process in the even years and the mid-biennial review in the odd years.

Capital Projects. Decision making for capital improvements will be coordinated with the operating budget to make effective use of the City's limited resources for operating and maintaining facilities.

Balanced Budget. The City will adopt a balanced budget for all funds. Balanced budget for operating funds means ongoing operating program costs do not exceed the amount of ongoing revenues to finance those costs. The ongoing revenue will be identified along with new program costs including impact from new capital projects. Any available carryover balance will only be used to offset one-time or non-recurring costs. Balanced budget for non-operating funds means total resources equal to or exceed total uses.

Excess Cash Balances. Cash balances in excess of the amount required to maintain General and Street Operations & Maintenance Fund reserves may be used to fund one-time or non-recurring costs.

Department Director Responsibility. All Department Directors will participate in the responsibility of meeting policy goals and ensuring long-term financial health. Under the City Manager's direction, Department Directors have primary responsibility for: formulating budget proposals in line with City Council priority and direction; and implementing those proposals once they are approved.

Citizen Involvement. Citizen involvement shall be encouraged in the budget decision making process through public hearings and study sessions.

Nonprofit Organizations. Funding decisions regarding nonprofit organizations shall be based on policy guidelines and priorities determined by the City Council and availability of funds.

Budgetary Controls. Legal budgetary control is established at the fund level, i.e., expenditures for a fund may not exceed the total appropriation amount. Any unexpended appropriation balances for annually budgeted funds lapse at the end of the year. Appropriations for other special purpose funds that are non-operating in nature are adopted on a "project-length" basis and, therefore, are carried forward from year to year without re-appropriation until authorized amounts are fully expended or the designated purpose of the fund has been accomplished.

Quarterly Financial Reports. The budget will be produced so that it can be directly compared to the actual results of the fiscal year and presented in a timely quarterly report. All budget amendments, both revenues and expenditures, will be noted in the quarterly financial report.

FUND BALANCE

The objective of the fund balance policy is to provide adequate working capital for cash flow and contingency purposes.

General Fund. The General Fund ending fund balance reserves shall be 12% of the combined General and Street Operations & Maintenance Funds operating revenues. These reserves are 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. The City Council will determine how the Contingency Reserves are spent.
- *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.

Enterprise Funds. The City shall maintain a minimum fund balance in its enterprise funds equal to 33% of operating expenses (equivalent to 120 days of operating expenses due to the infrequent revenue stream from annual or bi-annual revenue receipt). This balance shall be maintained to ensure adequate maintenance reserves and cash flow. Additionally, the City shall maintain a capital fund balance equal to 1% of the original system cost, establish and maintain debt service reserves if required as a condition of future debt issuance, and fund system reinvestment annually through rates based on original cost depreciation using a phased in strategy to mitigate potential impacts on rate increases. Balances in excess of reserves may be utilized for capital projects.

Internal Service Funds. The City shall maintain a balance equivalent to the accumulated replacement reserves at year-end for those internal service funds that collect replacement reserves. Replacement reserves based on estimated replacement value will be established for fleet and equipment when the need will continue beyond the estimated useful life, regardless of whether the vehicle or equipment is acquired via lease, gift, grant or purchase. An equal amount will be included in the service charges paid by the user department to the Fleet and Equipment Fund during the expected life of the asset. The City shall maintain separate internal service funds to account for the activities of Fleet and Equipment, Property Management, Information Technology, and Risk Management. The City shall establish replacement reserves for information technology related equipment and property management related to facilities no later than year 2020.

All Other Funds. The appropriate balances shall be the amount needed to maintain positive cash balances throughout the year.

Use of Fund Balances. Fund balance is the cumulative years' excess or deficit of all revenues and expense. Available fund balances shall not be used for ongoing operating expenditures, unless a determination has been made that available balances are in excess of required guidelines and plans have

been established to address any future operating budget shortfalls. Emphasis shall be placed on one-time uses that achieve future operating cost reductions and/or service level efficiencies.

Timeline. The timeline to achieve the target reserves is no later than December 31, 2016.

Replenishing General Fund Balance. The fund balance shall be replenished within one to two years depending on the reserve fund. The 2% General Fund Contingency Reserves and 5% General Fund Ending Fund Balance Reserves shall be replenished within one year while the 5% Strategic Reserves shall be replenished within 2 years. The sources for replenishment shall be via expenditure control, expenditure savings, one-time revenues and/or excess revenues.

REVENUE

The objective of the revenues policy is to ensure that funding is derived from fair, equitable, defensible, and adequate resource base, while minimizing tax burdens.

Revenue Estimates. Revenues shall be estimated conservatively so as not to introduce regular shortfalls in individual revenue accounts. Revenue estimates shall not assume excess growth rates. Real growth that occurs will be recognized through budgetary adjustments only after it takes place. This practice imposes short term constraint on the level of public goods or services. However, in the event that revenues are less than expected, it minimizes the likelihood of severe cutback actions which may be profoundly disruptive to the goal of providing a consistent level of quality services.

Revenue Diversification. The City shall maintain a stable and diverse revenue system to shelter programs and services from short-term fluctuations in any single source of revenue. Services that have a city-wide benefit shall be financed by revenue sources generated from a broad source such as property tax, utility tax and sales tax. Services where the customer determines the use shall be financed by a combination of broad-based revenues as well as user fees and charges.

Fees. Fees shall be phased toward covering 100% of the cost of service delivery, unless such amount prevents an individual from obtaining an essential service. Fees or service charges should not be established to generate money in excess of the cost of providing service. Fees may be less than 100% if other factors (e.g. market forces, competitive position, etc.) need to be recognized.

User Charges. User charges for enterprise services such as the Surface Water Management Fund shall be set at rates sufficient to finance all direct and indirect operating, capital, reserve/working capital, and debt service. Overhead expenses and general government services provided to the enterprise activities shall be included as indirect costs. Rates shall be set such that the enterprise fund maintains a positive cash position throughout the year and provide for sufficient reserves as determined by the fund balance policy.

Use of One-Time/Unpredictable Revenues. The City shall not utilize one-time revenues for recurring operating expenditures. One-time revenues include, but are not limited to: proceeds from the sale of land or surplus equipment, legal settlements, or revenue windfalls.

Investment Income. Investment income earned through the City's investment pool shall be budgeted based upon the allocation methodology, i.e. the projected average monthly balance of each participating fund.

Grants. Grant applications to fund new services/programs will be reviewed by the City as they become available, with due consideration being given to whether locally generated revenues will be required to support these programs when outside funding is no longer available.

EXPENDITURES

The objective of the expenditure policy is to prioritize services, establish appropriate levels of service, and administer the resources to ensure that fiscal stability is attained and that services are delivered in an effective and efficient manner.

Operating Funding Basis. Operating expenditures shall be budgeted and controlled to not exceed operating revenues.

Operating Deficits. Immediate corrective action should be taken if at any time during a fiscal year expenditures are projected to be greater than projected revenues at year-end. Corrective actions could include, but are not limited to expenditure reductions, fee increases, or new revenues.

Capital Asset. Capitalization of assets shall occur with assets that have a useful life of at least two years following the date of acquisition with a historical or market value at time of acquisition equal to or greater than \$5,000. The threshold is applied to individual items rather than to groups of similar items unless the effect of doing so would eliminate a significant portion of total capital assets.

INTERFUND LOANS

The objective of the interfund loans policy is to provide guidelines regarding the establishment, management and repayment of interfund loans.

Definition. Interfund loans are loans from one City fund to another City fund for a specific purpose with a requirement for repayment.

Purpose. Interfund loans should be considered temporary or short-term borrowing of cash and may be made for the following reasons: to offset timing differences in cash flow; to offset timing differences between expenditures and reimbursements, typically associated with grant fund. The use of interfund loans for other purposes should be carefully evaluated. Interfund loans should not be used to solve ongoing structural budget problems.

Term. The term of the interfund loan may continue over a period of more than one year, but must be “temporary” in the sense that no permanent diversion of the lending fund results from the failure to repay by the borrowing fund. Additionally, interfund loans should not hinder the accomplishment of any function or project for which the lending fund was established.

DEBT MANAGEMENT

The objective of the debt management policy is to articulate the guiding principles for City debt issuance and management before consideration of specific actions. This policy set forth certain equally important objectives for the City and establishes overall parameters for responsibly issuing and administering the City's debt.

- Minimize debt service and issuance costs
- Maintain access to cost-effective borrowing
- Achieve and maintain highest practical credit rating
- Repay debt timely and in full
- Maintain full and complete financial disclosure and reporting
- Ensure compliance with state and federal laws and regulations

Debt Capacity. A long-term debt capacity will be completed on an annual basis as a means for ensuring that the City does not exceed the debt limits set by applicable laws and regulations.

Bond Rating. The City will seek to maintain, and if possible, improve its current bond rating(s) in order to minimize borrowing cost and preserve access to credit.

Minimize Debt. Whenever possible, the City shall identify alternative sources of funding and shall examine the availability of those sources in order to minimize the level of debt.

New Issues and Refinancing. New issues, and refinancing of existing debt, must be analyzed for compatibility within the City's overall financial planning. The review shall include, but is not limited to: cash flow analysis; potential for unexpected revenue changes; and the maintenance of the City's bond ratings. Annual debt service shall not produce an inordinate impact upon future operations.

- *Long-term Debt.* Long-term debt may be used to finance the acquisition or improvement of land, infrastructure, facilities, or equipment for which it is appropriate to spread costs over more than one budget year. Long-term debt may also be used to fund capitalized interest, cost of issuance,

required reserves, and any other financing-related costs that may be legally capitalized. Long-term debt shall not be used to fund City operating costs.

- *Short-term Debt.* Short-term debt will be considered as an interim source of funding in anticipation of long-term debt. Short-term debt may be issued for any purpose for which long-term debt may be issued, including capitalized interest and other financing-related costs. Short-term debt is also appropriate to address legitimate short-term cash flow requirements during a given fiscal year to fund operating costs of the City to provide necessary public services. The City will not engage in short-term borrowing solely for the purpose of generating investment returns.
- *Refunding.* Periodic reviews of outstanding debt will be undertaken to identify refunding opportunities. Refunding will be considered (within federal tax law constraints) when there is a net economic benefit of the refunding. Noneconomic refundings may be undertaken to achieve City objectives relating to changes in covenants, call provisions, operational flexibility, tax status, issuer, or the debt service profile, etc. When contemplating a refunding, the City shall have a minimum of 3.0% economic savings, as expressed on a net present value basis, as a benchmark to proceed with a refunding. The City may purchase its bonds in the open market for the purpose of retiring the obligation when the purchase is cost effective.

Financing Period. The City shall structure its debt issues so that the maturity of the debt service does not exceed the economic or useful life of the capital project to be financed.

Method of Sale. The City may use either a competitive bidding or negotiated process in the sale of debt due to market timing requirements, or a unique pledge of debt or debt structure.

Bond Counsel. The City will use the services of a legally certified and credible bond counsel in the preparation of all bond representations.

Underwriter(s). An underwriter(s) will be used for all debt issued in a negotiated or private placement sale method. The underwriter(s) is responsible for purchasing negotiated or private placement debt and reselling the debt to investors.

Fiscal Agent. A fiscal agent will be used to provide accurate and timely securities processing and timely payment to bondholders.

Debt Administration. The Assistant City Manager/Administrative Services shall maintain written procedures outlining required actions to ensure compliance with local, state, and federal regulations. Such procedures shall include: continuing disclosure, arbitrage rebate, and other requirements.

CAPITAL IMPROVEMENT

The objective of the capital improvement policy is to forecast and match projected revenues and capital needs. Long range capital planning is an important management tool that strengthens the linkages between infrastructure needs and the financial capacity of the City.

Capital Project Proposals. Capital project proposals should include as complete, reliable, and attainable cost estimates as possible. Project cost estimates for the Capital Budget should be based upon a thorough analysis of the project and are expected to be as reliable as the level of detail known about the project. Project cost estimates for the 6-Year City Capital Improvement Plan will vary in reliability depending on whether they are to be undertaken in the first, second or 3rd biennium years of the plan.

- *Resource Plan.* Capital proposals should include a comprehensive resource plan. This plan should include the amount and type of resources required, and the funding and financing strategies to be employed. The specific fund and timing should be outlined. The plan should indicate resources needed to complete any given phase of a project in addition to the total project.

- *Expenditure Plan.* All proposals for the expenditure of capital funds shall be formulated and presented to the City Council within the framework of a general capital budget and, except in exceptional circumstances of an emergency nature, no consideration will be given to the commitment of any capital funds, including reserve funds, in isolation from a general review of all capital budget requirements.
- *Changes in Project Estimates.* Changes in project estimates for the comprehensive resource plan should be fully reported to the City Council for review and approval.
- *M&O Impact.* Project proposals should indicate the project's impact on the operating budget, including, but not limited to, long-term maintenance costs necessary to support the improvement.
- *Biennial Budget.* The biennial capital budget shall include only those projects which can reasonably be accomplished in the time frame indicated. The detail sheet for each budgeted capital project should include a projected schedule.
- *Carry Over.* Capital projects which are not encumbered or completed during the fiscal year will be re-budgeted or carried over to the next fiscal year except as reported to and subsequently approved by the City Council. All re-budgeted capital projects should be so noted in the adopted capital budget. Similarly, multi-year projects with unencumbered or unexpended funds will be carried over to the subsequent year(s).
- *Revenue Expectation.* Capital projects will not be budgeted unless there are reasonable expectations that revenues will be available to pay for them.
- *Negative Impact from Project.* If a proposed project will cause a direct negative impact on other publicly-owned facilities, improvements to the other facilities will be required as part of the new project and become a part of the new project's comprehensive costs.

Capital Improvement Plan

The purpose of the Capital Improvement Plan is to forecast and match projected revenues and capital needs over a 6-Year period. Long range capital planning is an important management tool that strengthens the linkages between infrastructure needs and the financial capacity of the City. The City's Capital Improvement Plan includes transportation, parks, storm water and sewer improvement projects.

Citizen Participation and City Council Review. Citizen participation in the Capital Improvement Program is a priority for the City. Among the activities which shall be conducted to address this need are the following:

- *Timing.* The 6-Year Capital Improvement Plan shall be provided to the City Council in a timely manner to allow time for the City Council members to review the proposal with constituents before it is considered for adoption.
- *Public Meeting Notice.* The City Council study sessions on the Capital Improvement Plan shall be open to the public and advertised sufficiently in advance of the meetings to allow for the attendance of interested citizens.
- *Public Hearing.* Prior to the adoption of the Capital Improvement Plan, the City Council shall hold noticed public hearings to provide opportunities for citizens to express their opinions on the proposed plan.

- *Committee, Boards and Commission Review.* The appropriate committee, board and/or commission shall review the proposed Capital Improvement Plan and provide its comments on the Plan's contents before the City Council considers the Plan for adoption.

Capital Improvement Plan in Relation to the Comprehensive Plan. All projects included in the Capital Improvement Plan shall be consistent with the City's Comprehensive Plan. The goals and policies for services, facilities, and transportation should be followed in the development of the City Improvement Plan. The Comprehensive Plan service level goals should be called out in the Capital Improvement Plan.

Financing. Capital projects shall be financed to the greatest extent possible through user fees and benefit districts when direct benefit to users results from construction of the project. Refer to Debt Management policy for further detail.

Intergovernmental Cooperation. Projects that involve intergovernmental cooperation in planning and funding should be established by an agreement that sets forth the basic responsibilities of the parties involved.

Project Criteria Factors. The City Council will annually review and establish criteria against which capital proposals should be measured. Included among the factors which will be considered for priority-ranking are the following:

- Projects which have a positive impact on the operating budget (reduced expenditures, increased revenues);
- Projects which are programmed in the 6-Year Operating Budget Forecast;
- Projects which can be completed or significantly advanced during the 6-Year Capital Improvement Plan;
- Projects which can be realistically accomplished during the year they are scheduled;
- Projects which implement previous City Council-adopted reports and strategies.

COST RECOVERY

The objective of the cost recovery policy is to provide guidelines for setting fees given the cost of service and establishes provisions for ongoing review, process for establishing cost recovery levels and target cost recovery levels for development review and parks programs/services.

Ongoing Review. Fees will be periodically reviewed in order to keep pace with changes in the cost of living and methods or levels of service delivery. In order to facilitate a fact-based approach to this review, a comprehensive analysis of the City's costs and fees should be made at least every five years. In the interim, fees may be adjusted annually on January 1, based on the Seattle-Tacoma-Bremerton Consumer Price Index for all Urban Consumers (first half year change of the prior year), contract changes, market rates and other economic conditions.

Factors to be Considered. The following factors will be considered when setting cost recovery levels for user fees:

- *Community-wide Versus Special Benefit.* The use of general purpose revenue is appropriate for community-wide services while user fees are appropriate for services that are of special benefit to easily identifiable individuals or groups. Full cost recovery is not always appropriate.
- *Development of a "Value Added" Strategy in Future Cost Recovery Modeling.* Public Value is created in two different ways, directed at two different audiences. Public value is created when governmental agencies use the money and authority given to them to produce things that benefit individuals. Public value is also created when government agencies meet the expectations of citizens and elected officials, that these agencies be accountable for the way they operate; that is, that they be efficient, fair, open, and accountable.
- *Elasticity of Demand.* Pricing of services can significantly impact demand. At full cost recovery, this has the specific advantage of ensuring that the City is providing services for which there is a genuine market, and that it is not over-stimulated by artificially low prices. Conversely, high levels

of cost recovery may negatively impact the delivery of services to lower income groups. This negative feature can work against public policy, especially if the services are specifically targeted to low income groups.

- *Feasibility of Collection.* Although it may be determined that a high level of cost recovery may be appropriate for specific services, it may be impractical or too costly to establish a system to identify and charge the user. The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.

General Concepts. Revenues should not exceed the reasonable cost of providing services. Cost recovery goals should be based on the total cost of delivery the service as calculated using the fully burdened hourly rates, including direct costs, departmental administration costs and organization-wide support costs such as accounting, personnel, information technology, legal services, fleet maintenance and insurance. The method of assessing and collecting fees should be as simple as possible in order to reduce administrative cost of collection. Rate structures should be sensitive to the “market” for similar services as well as to smaller, infrequent users of the service. A unified approach should be used in determining cost recovery levels for various programs based on factors discussed above.

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.”

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%.

CASH MANAGEMENT AND INVESTMENTS

The objective of a cash management and investment policy is to help balance the day-to-day need for revenues while achieving the highest rate of interest that is reasonable and within the City's acceptable level of investment risk.

Funds will be invested in only those investments permitted by Federal and State law as it relates to public funds. All of the City's funds will be invested with the following objectives (listed in order of priority):

- *Safety.* Investments will be undertaken in a manner that seeks to ensure the preservation of capital in the portfolio. Specifically, the City will: (a) seek to avoid realizing any loss through the sale or disposal of an investment; and (b) seek to mitigate the risk of unrealized losses due to a decline in value of investments held in the portfolio.
- *Liquidity.* The investment portfolio will remain sufficiently liquid to meet all cash requirements that may be reasonably anticipated. This will be accomplished by structuring the portfolio in the following manner: (a) the City will purchase investments scheduled to mature in accordance with its anticipated cash needs, in order to minimize the need to sell investments prior to maturity; (b) a portion of City funds will be maintained in cash equivalents, including money market fund, investment pools and overnight securities, which may be easily liquidated without a loss of principal should an unexpected need for cash arise; and (c) the portfolio will consist largely of investments with active secondary markets.

- *Yield.* The City's investments will be designed with the objective of maximizing a fair rate of return consistent with the safety and liquidity noted above.

FINANCIAL REPORTING

Reporting Frequency. Departments will be provided monthly budget and actual reports and comprehensive quarterly reports will be presented to the City Council.

Reporting Improvements. The City will strive to continue to make improvements in its financial reporting scheme so that information is available to the City Council, City Manager, departments and public is the best available for sound financial decisions.

Annual Comprehensive Financial Report (ACFR). The City will produce the ACFR within 150 days and submit to the GFOA's award program for Excellence in Financial Reporting.

Transparency. All financial reports will be posted to the City's website in a timely manner.

BASIS OF ACCOUNTING AND BUDGETING

Accounting records for the City are maintained in accordance with methods prescribed by the State Auditor under the authority of Washington State law, Chapter 43.09 R.C.W., and in compliance with generally accepted accounting principles as set forth by the Governmental Accounting Standards Board.

Basis of Presentation - Fund Accounting

The accounts of the City are organized on the basis of funds and account groups. Each fund is a separate accounting entity with a self-balancing group of accounts. There are three broad fund categories, seven generic fund types within those categories and two account groups. A purpose and description of the fund is provided on the fund pages in the Budget by Fund section of this budget document.

Basis of Accounting

Basis of accounting refers to when revenues, expenditures, expenses, transfers and the related assets and liabilities are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The *accrual basis* of accounting is used by proprietary fund types. Under this method, revenues are recognized when earned, and expenses are recognized when incurred.

The *modified accrual* basis of accounting is used by governmental, expendable trust and agency funds. Revenues and other financial resources are recognized when they become susceptible to accrual, i.e., when the related funds become both measurable and available to finance expenditures of the current period. To be considered "available", revenue must be collected during the current period or soon enough thereafter to pay current liabilities.

Basis of Budgeting

The City uses the same revenue and expenditure recognition principles for budgeting as for accounting with the exception of depreciation or amortization expenses in proprietary funds are not budgeted.

Balanced Budget

The state law prescribes a balanced budget where total expenditures and other uses not to exceed total resources (current revenue plus beginning fund balance). The City's budget policy further requires that "on-going expenditures" not to exceed "on-going revenues". Therefore, a balanced budget for Lakewood must meet both conditions.

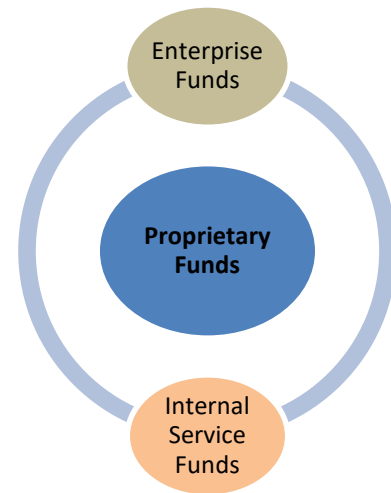
Budgetary Fund Balances

Budgetary fund balance is the difference between current liability and current assets of a fund. This is the amount available for appropriations during the budget period. It is different than the fund equity or the net assets reported in the entity-wide financial statements as it does not include capital assets or long-term liabilities that are not available or due within current budget period.

Scope of Budget, Fund Descriptions, Fiscal Year, and Department and Fund Relationship

Governments utilize fund accounting system which emphasizes accountability rather than profitability. In this system, a fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.

Key Difference – City Budget versus Private Business: In a private business, they are a plan which often times can be an aggressive plan that may or may not be achieved. In government, the expenditure side of the budget is called “appropriation”, and is the legal authority to provide a given level of service. It is illegal to spend more than the fund’s budget appropriation. The budget appropriation is not a forecast of the amount the City expects to spend necessarily; it is the maximum amount that may be spent.



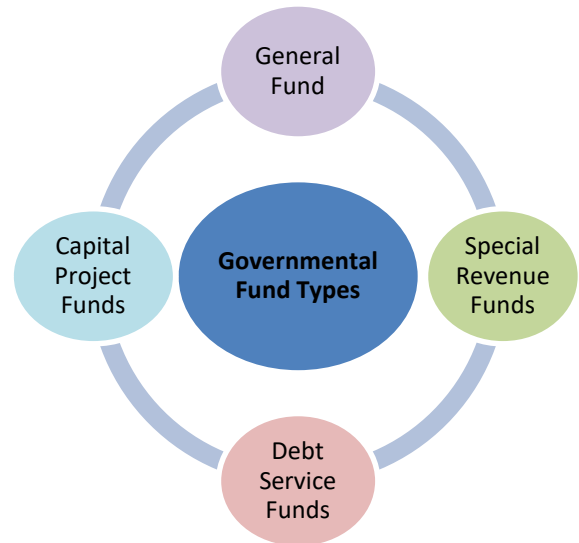
The City’s fiscal year is based on the calendar year; January 1 – December 31. The City’s biennial budget periods are from January 1 of an odd-numbered year to December 31 of the next succeeding even-numbered year.

The City maintains 27 funds in the 2025/2026 biennial budget, which does not include the one fiduciary fund that is not a budgeted fund. Although not budgeted, the fiduciary fund is reported in the audited financial statements. The purpose and description of each budgeted fund can be found in the Budget by Fund Section of this document.

The City currently utilizes the following two fund types for budgetary purposes:

1) **Governmental Fund Types:**

- **General Fund** – to account for all financial resources except those required to be accounted for in another fund.
- **Special Revenue Funds** – to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.
- **Debt Service Funds** – to account for the accumulation of resources for, and the payment of general long-term debt principal and interest.
- **Capital Project Funds** – to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds.)



2) **Proprietary Funds:**

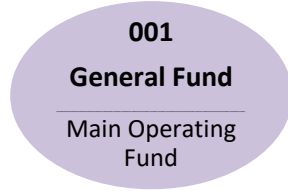
- **Enterprise Funds** – to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

- **Internal Service Funds** – to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

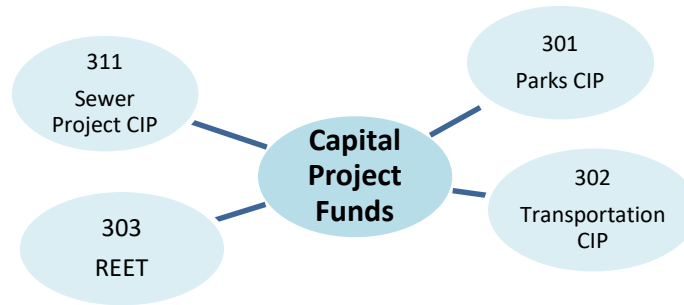
Legal budgetary control is established at the fund level; i.e., expenditures for a fund may not exceed the total appropriation amount. The Mayor may authorize transfers of appropriations within a fund, but the City Council must approve by ordinance any increase in total fund appropriations. Any unexpended appropriations for budgeted funds lapse at the end of the year. Appropriations for other special purpose funds that are non-operating in nature, such as capital projects, are adopted on a "project-length" basis and, therefore, are carried forward from year to year without reappropriation until authorized amounts are fully expended or the designated purpose of the fund has been accomplished.

The legal restraints specific to each fund type is summarized below.

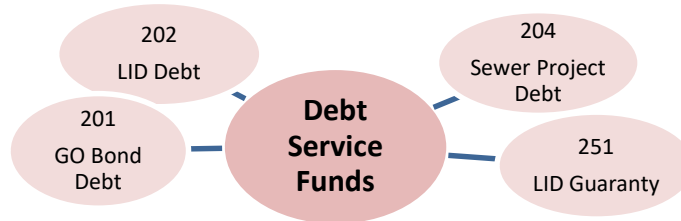
- The **General Fund** is the City's main operating fund and accounts for all activities not required to be accounted for in some other fund. Primary expenditures in the General Fund are made for police, jail, economic development, building, planning and zoning, social, human and senior services, municipal court, and general administrative services. Additionally, the General Fund subsidizes street operations and maintenance.
- **Special Revenue Funds** account for the proceeds of specific revenue sources (other than trust funds or for major capital projects) that are legally restricted to expenditures for specific purposes.



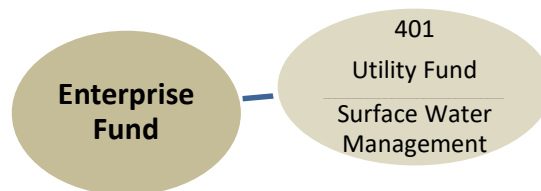
- Capital Project Funds** account for the acquisition, construction or improvements of major capital facilities except for those financed by proprietary and trust funds. They also establish and cover multi-year expenditures of major capital projects and expenditures for General Government programs.



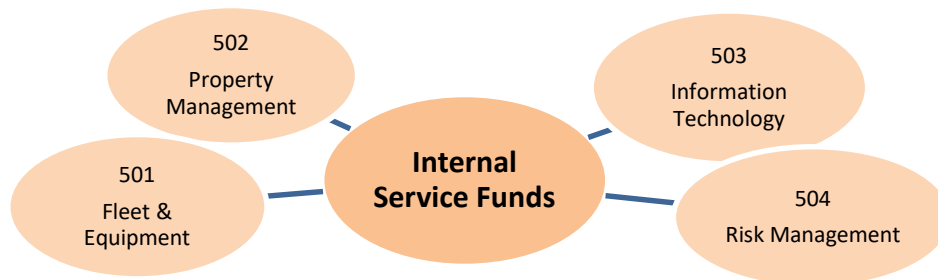
- Debt Service Funds** account for the accumulation of resources for, and the payment of principal and interest on the City's bonds issued in support of governmental activities.



- Enterprise Funds** are self-supporting through user rates and charges. The City maintains one utility fund – the Surface Water Management Fund – which maintains, operates and administers the City's natural and developed storm and surface water conveyance system.



- Internal Service Funds** are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.



Department and Fund Relationship

Fund	CC	CM	AD	PRCS	PPW	LG	MC	PD
General Government Funds:								
001 General Fund	X	X	X	X	X	X	X	X
101 Street				X	X			
103 Transportation Benefit District			X					
104 Hotel/Motel Lodging Tax			X					
105 Property Abatement/RHSP					X			
106 Public Art				X				
180 Narcotics Seizure								X
181 Felony Seizure								X
182 Federal Seizure								X
190 CDBG					X			
191 Neighborhood Stabilization Prog					X			
192 SSMCP					X			
195 Public Safety Grants							X	X
196 ARPA					X			
201 GO Bond Debt Service			X					
202 LID Debt Service			X					
204 Sewer Project Debt Service			X					
251 LID Guaranty			X					
Capital Project Funds:								
301 Parks				X				
302 Transportation					X			
303 REET			X					
311 Sewer Project					X			
Enterprise Fund:								
401 Surface Water Management					X			
Internal Service Funds:								
501 Fleet & Equipment			X	X				X
502 Property Management				X				
503 Information Technology			X					
504 Risk Management			X					

- CC = City Council
- CM = City Manager
- AD = Administrative Services
- PRCS = Parks, Recreation & Cultural Services
- PPW = Planning & Public Works
- LG = Legal
- MC = Municipal Court
- PD = Police

Major & NonMajor Funds

Fund	Major Funds		NonMajor Funds	
	Governmental	Proprietary	Governmental	Proprietary
General Government Funds:				
001 General Fund	X			
101 Street			X	
103 Transportation Benefit District			X	
104 Hotel/Motel Lodging Tax			X	
105 Property Abatement/RHSP			X	
106 Public Art			X	
180 Narcotics Seizure			X	
181 Felony Seizure			X	
182 Federal Seizure			X	
190 CDBG			X	
191 Neighborhood Stabilization Program			X	
192 SSMCP			X	
195 Public Safety Grants			X	
196 ARPA	X			
201 GO Bond Debt Service			X	
202 LID Debt Service			X	
204 Sewer Project Debt Service			X	
251 LID Guaranty			X	
Capital Project Funds:				
301 Parks	X			
302 Transportation	X			
303 REET			X	
311 Sewer Project			X	
Enterprise Fund:				
401 Surface Water Management		X		
Internal Service Funds:				
501 Fleet & Equipment				X
502 Property Management				X
503 Information Technology				X
504 Risk Management				X

CITY HISTORY

In May of 1883, the Hudson Bay Company set up a fur trading operation on the Nisqually Prairie. This was the halfway point between the City of Vancouver, B.C., and the Columbia River. With the steady arrival of new American settlers, the pressure on the Indian population increased and inevitably hostilities resulted. In 1849, a group of Indians attacked Fort Nisqually in an engagement in which one white man and two Indians were killed. This incident led to the moving in of the U.S. military and the establishment of Fort Steilacoom nearby. The town of Steilacoom is being hailed as the "Newport of the Northwest". Despite claims to the land, the ground was rented from Hudson's Bay Company at \$50 per month by the U.S. government.

In 1917 Camp Lewis was built on land donated to the government by Pierce County citizens. McChord AFB, then known as McChord Field, was developed from the old Tacoma Air Field in 1938.

Meanwhile, beautiful homes were being built on estates around the shorelines of the lakes in the area. The lakes district refers to the three major lakes - American Lake (The native Indians called this lake "Spootsylth"), Gravelly Lake (called by the native Indians "Quoi-Quoi-ahtehee") and Steilacoom Lake (called by the native Indians "Wyaatchee"). The most spectacular home built was Thornewood, built on American Lake between 1909 and 1911. (The Thorne Mansion is just off of Thorne Lake in the Tillicum area). A national magazine called it one of the most beautiful estates and gardens in the nation; illustrious people of the time, among them diplomats, opera stars and a U.S. President, were guests there.

The Tacoma Country and Golf Club was established in 1894 - the first golf club west of the Mississippi. Trolley cars carried passengers from Tacoma to the prairie playground.

In the early 1900's the famed Tacoma Speedway was built where the industrial park next to Clover Park Technical College is today. Thousands cheered as racing greats like



Barney Oldfield, Louis Chevrolet and Eddie Richenbacker competed on the wooden track. Lakewood racing (1914 - 1924) was the largest this side of the Mississippi. The speedway was on the same circuit as the Indianapolis. The cover page of the 1997 budget document featured the historic picture of this famous race track. Made of wood, the track was susceptible to fire. The grandstand was destroyed by fire and was never rebuilt.

In 1910, Lakewood, the “**Gateway to the Lakes**”, was being promoted as a new proposed land development by the Lakes. In the following picture, the grid of streets under the sign was pure speculation on where Lakewood would be located. The long enhanced lines mark the Northern Pacific Railroad and street car tracks. **Note:** The Wright pusher biplane (upper left hand corner).



Lakewood as a district community began to evolve in the 1930s and early 1940s. The Great Depression was finally lifting and business development came quickly. In 1937 Norton Clapp built the first part of the Lakewood Colonial Shopping Center, one of the first suburban shopping centers in the country.



The Lakewood Center held Gene Roses' Lakewood Pharmacy, the Terrace Restaurant, and the Theater with a community room in the basement. Charlie Mann's Lakewood Log Newspaper was added in the 1940's.

The Oaks resort at the north end of Steilacoom Lake included this popular dance hall. Big bands played here. In the late 1930's, Norton Clapp purchased the resort and turned the resort into an ice skating rink. The curling club met there also. Several of our young skaters-including Dean Gillette and Margaret Clarke turned professional.



In 1958, the Villa Plaza Shopping Center was built on the site of Visitation Villa, a Catholic Girls' School and Retreat. Villa Plaza was later renovated to become the Lakewood Mall and has now been further expanded and upgraded to the current Lakewood Towne Center. In 1960, the Thunderbird Center, now the Oakbrook Shopping Center, was built on the site of another small airstrip.



In March of 1995 the citizens of Lakewood voted to incorporate as a city. The vote passed with 60% of the citizens voting yes. In September, seven City Council Members were elected to form the City's first government. William Harrison was elected by the City Council as Lakewood's first mayor; and Claudia Thomas, the Deputy Mayor. Other original City Council members were – Ann Kirk Davis, Colleen Henry, Jose Palmas, Douglas Richardson and Sherri Thomas. Lakewood officially became a city on February 28th, 1996. The City Council is responsible for enacting ordinances and resolutions, establishing short and long term goals on behalf of the city guided. The City Council also establishes regulations that govern the City, appointing members to the various advisory boards and appointment of the City Manager. The City Manager is responsible for enforcement of laws and ordinances and appoints and supervises the Department Directors within the City organization.

The area's maritime climate has a moderating influence both in the winter and in the summer. Temperatures recorded at the Sea-Tac Airport vary in the summer between the 60s - 80s degrees Fahrenheit and 20-50 degrees Fahrenheit in the winter with an average in the 40s. Precipitation ranges from 32 - 36 inches annually with approximately 75% falling between October and March with December being the wettest. Snowfall is variable and generally melts within a week, except in the Cascade Mountains where excellent skiing conditions prevail.



Mount Rainier, at 14,411 feet is the fifth highest peak in the contiguous United States. Rising in a commanding fashion above the surrounding ridges and peaks, Mount Rainier's great mass is visually enhanced by its close proximity to Tacoma-Seattle metropolitan area. The mountain was named by Captain George Vancouver when he saw it as he sailed through the Strait of Juan de Fuca honoring his friend Admiral Peter Rainier.

The City of Lakewood, with outstanding views of Mount Rainier from various vantage points throughout the city, has incorporated the mountain as part of its official logo as several other governmental entities have in the Puget Sound Area.

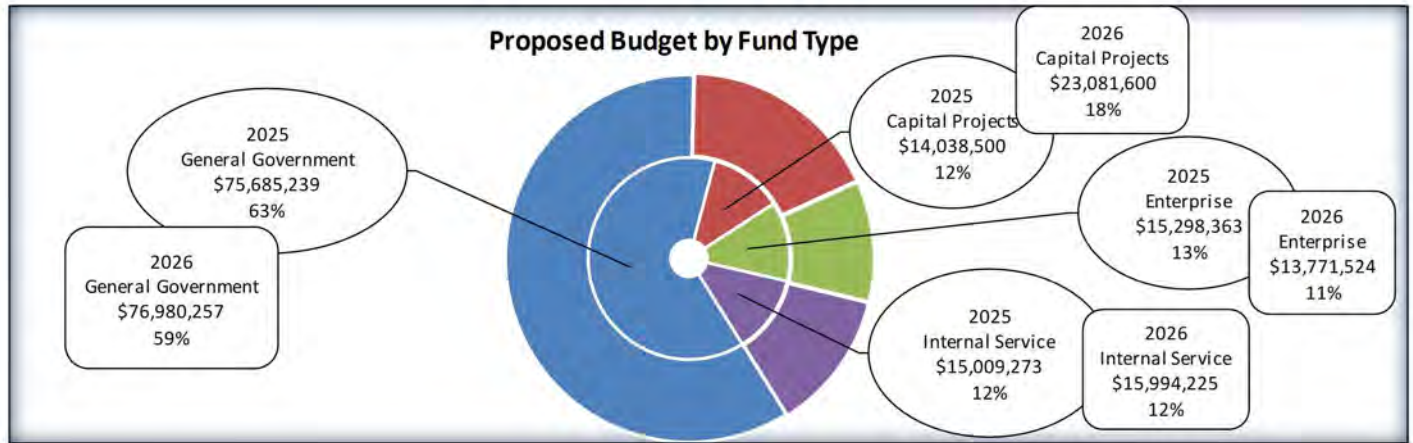
CITY MAP



EXECUTIVE SUMMARY

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BEGINNING BALANCE, REVENUE, EXPENDITURE & ENDING FUND BALANCE



Fund	2025 Proposed				2026 Proposed			
	Beginning Fund Balance	Revenue	Expenditure	Ending Fund Balance	Beginning Fund Balance	Revenue	Expenditure	Ending Fund Balance
General Government Funds:	\$ 13,336,926	\$ 62,348,313	\$ 62,146,427	\$ 13,538,812	\$ 13,538,812	\$ 63,441,445	\$ 62,663,607	\$ 14,316,650
001 General Fund	8,640,485	51,547,631	51,891,695	8,296,421	8,296,421	53,113,007	52,919,442	8,489,986
101 Street	-	3,021,668	3,021,668	-	-	3,135,225	3,135,225	-
103 Transportation Benefit District	-	835,000	835,000	-	-	835,000	835,000	-
104 Hotel/Motel Lodging Tax	3,857,464	1,351,250	1,271,250	3,937,464	3,937,464	1,351,250	1,271,250	4,017,464
105 Property Abatement/RHSP	-	777,800	777,800	-	-	486,625	486,625	-
106 Public Art	26,448	15,000	37,000	4,448	4,448	32,552	37,000	-
180 Narcotics Seizure	-	-	-	-	-	-	-	-
181 Felony Seizure	-	-	-	-	-	-	-	-
182 Federal Seizure	-	-	-	-	-	-	-	-
190 CDBG	-	553,819	553,819	-	-	550,000	550,000	-
191 Neighborhood Stabilization Prog	-	319,047	319,047	-	-	45,500	45,500	-
192 SSMCP	55,626	352,550	352,550	55,626	55,626	352,550	352,550	55,626
195 Public Safety Grants	-	-	-	-	-	-	-	-
196 ARPA	-	-	-	-	-	-	-	-
201 GO Bond Debt Service	-	2,450,772	2,450,772	-	-	2,441,294	2,441,294	-
202 LID Debt Service	-	145,328	145,328	-	-	91,294	91,294	-
204 Sewer Project Debt	663,903	978,448	490,498	1,151,853	1,151,853	1,007,148	498,427	1,660,574
251 LID Guaranty	93,000	-	-	93,000	93,000	-	-	93,000
Capital Project Funds:	\$ 392,000	\$ 13,646,500	\$ 13,423,600	\$ 614,900	\$ 614,900	\$ 22,466,700	\$ 23,081,600	\$ -
301 Parks	-	1,810,000	1,810,000	-	-	6,060,000	6,060,000	-
302 Transportation	-	9,126,000	9,126,000	-	-	13,681,000	13,681,000	-
303 Real Estate Excise Tax	-	2,402,600	2,402,600	-	-	2,400,000	2,400,000	-
311 Sewer Project	392,000	307,900	85,000	614,900	614,900	325,700	940,600	-
Enterprise Fund:	\$ 9,558,628	\$ 5,739,735	\$ 7,241,574	\$ 8,056,789	\$ 8,056,789	\$ 5,714,735	\$ 5,239,032	\$ 8,532,492
401 Surface Water Management	9,558,628	5,739,735	7,241,574	8,056,789	8,056,789	5,714,735	5,239,032	8,532,492
Internal Service Funds:	\$ 4,623,309	\$ 10,385,964	\$ 10,102,942	\$ 4,906,331	\$ 4,906,331	\$ 11,087,894	\$ 10,087,246	\$ 5,906,979
501 Fleet & Equipment	4,623,309	1,873,032	1,590,010	4,906,331	4,906,331	1,796,368	795,720	5,906,979
502 Property Management	-	942,680	942,680	-	-	956,628	956,628	-
503 Information Technology	-	3,829,155	3,829,155	-	-	4,105,045	4,105,045	-
504 Risk Management	-	3,741,097	3,741,097	-	-	4,229,853	4,229,853	-
Grand Total - All Funds	\$ 27,910,863	\$ 92,120,512	\$ 92,914,544	\$ 27,116,830	\$ 27,116,830	\$ 102,710,774	\$ 101,071,485	\$ 28,756,121
			Total Budget	\$ 120,031,374			Total Budget	\$ 129,827,606

ENDING FUND BALANCE

Fund Balance	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 2 dj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
Total General/Street O&M Funds	\$ 19,472,050	\$ 13,497,860	\$ 7,474,068	\$ 7,850,695	\$ 8,640,485	\$ 8,296,421	\$ 8,489,986	\$ 445,726	5.7%
2% Contingency Reserves	944,049	953,007	896,866	974,582	1,009,958	1,048,705	1,081,664	74,123	7.6%
5% General Fund Reserves	2,360,123	2,382,518	2,242,165	2,436,455	2,524,895	2,621,763	2,704,161	185,308	7.6%
5% Strategic Reserves	2,360,123	2,382,518	2,242,165	2,436,455	2,524,895	2,621,763	2,704,161	185,308	7.6%
Economic Development Set Aside	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	0.0%
Unreserved	11,807,756	5,779,822	92,872	3,203	580,736	4,188	-	985	30.8%
Total Designated/Reserved	\$ 43,660,139	\$ 43,658,765	\$ 15,330,302	\$ 19,028,936	\$ 19,270,378	\$ 18,820,411	\$ 20,266,135	\$ (208,525)	-1.1%
Reserved for Operations:	\$ 15,087,780	\$ 18,311,543	\$ 7,695,852	\$ 11,689,686	\$ 13,498,166	\$ 12,054,327	\$ 12,605,582	\$ 364,641	3.1%
103 Transportation Benefit District	91,140	212,288	58,424	47,364	-	-	-	(47,364)	-100.0%
104 Hotel/Motel Lodging Tax	3,010,178	3,593,014	2,677,042	3,591,214	3,857,464	3,937,464	4,017,464	346,250	9.6%
105 Prop Abatement/RHSP/1406	278,099	102,892	-	-	-	-	-	-	n/a
106 Public Art	50,587	26,902	-	-	26,448	4,448	-	4,448	n/a
180 Narcotics Seizure	55,667	76,230	-	-	-	-	-	-	n/a
181 Felony Seizure	23,305	22,370	-	-	-	-	-	-	n/a
182 Federal Seizure	703	4,671	-	-	-	-	-	-	n/a
190 CDBG	1,863,733	1,852,040	1,513,495	-	-	-	-	-	n/a
191 Neighborhood Stabilization	14,148	14,148	-	-	-	-	-	-	n/a
192 SSMCP	(354,814)	(113,708)	-	(13,464)	55,626	55,626	55,626	69,090	-513.1%
195 Public Safety Grant	-	-	-	-	-	-	-	-	n/a
196 ARPA	826,287	1,301,077	19,209	-	-	-	-	-	n/a
401 Surface Water Management	9,228,747	11,219,619	3,427,682	8,064,572	9,558,628	8,056,789	8,532,492	(7,783)	-0.1%
Debt Service:	\$ 1,365,097	\$ 2,037,325	\$ 1,459,826	\$ 1,967,222	\$ 756,903	\$ 1,244,853	\$ 1,753,574	\$ (722,369)	-36.7%
201 GO Bond Debt Service	-	-	-	-	-	-	-	-	n/a
202 LID Debt Service	109,585	344,289	-	344,289	-	-	-	(344,289)	-100.0%
204 Sewer Project Debt Service	1,120,324	1,551,695	1,326,733	1,481,592	663,903	1,151,853	1,660,574	(329,739)	-22.3%
251 LID Guaranty	135,188	141,341	133,093	141,341	93,000	93,000	93,000	(48,341)	-34.2%
Capital Projects:	\$ 21,098,666	\$ 16,810,561	\$ 91,467	\$ 306,592	\$ 392,000	\$ 614,900	\$ -	\$ 308,308	100.6%
301 Parks Capital	3,947,369	5,660,925	-	-	-	-	-	-	n/a
302 Transportation Capital	13,107,493	8,693,911	-	-	-	-	-	-	n/a
303 Real Estate Excise Tax	2,258,775	279,427	14,352	-	-	-	-	-	n/a
311 Sewer Capital Project	1,785,029	2,176,298	77,115	306,592	392,000	614,900	-	308,308	100.6%
Replacement Reserves:	\$ 6,108,596	\$ 6,499,336	\$ 6,083,157	\$ 5,065,436	\$ 4,623,309	\$ 4,906,331	\$ 5,906,979	\$ (159,105)	-3.1%
501 Fleet & Equipment	5,180,872	5,420,721	5,680,691	4,623,309	4,623,309	4,906,331	5,906,979	283,022	6.1%
502 Property Management	655,626	739,672	-	86,341	-	-	-	(86,341)	-100.0%
503 Information Technology	272,098	338,943	402,466	355,786	-	-	-	(355,786)	-100.0%
504 Risk Management	-	-	-	-	-	-	-	-	n/a
Total Ending Fund Balance	\$ 63,132,185	\$ 57,156,627	\$ 22,804,376	\$ 26,879,631	\$ 27,910,863	\$ 27,116,830	\$ 28,756,121	\$ 237,199	0.9%

Explanation of Variances (2025 Proposed Budget vs. 2024 Adjusted Budget):

Fund 001 General: Use of unreserved fund balance for one-time projects.

Fund 103 Transportation Benefit District: Use of fund balance for eligible projects.

Fund 104 Hotel/Motel Lodging Tax: Anticipated increase in lodging tax revenue due to increased activity.

Fund 401 Surface Water Management: Anticipate increase in storm drainage revenues and interest earnings, offset by increase one-time capital projects.

Fund 192 South Sound Military Communities Partnership: Increase in operations balance, which will be appropriated as approved by SSMCP Executive Leadership Team.

Fund 202 LID Debt Services: Close out excess revenues to General Fund. The excess revenues are from interest expense savings due to early redemption of bonds.

Fund 204 Sewer Debt Service: Use of fund balance for sewer capital projects.

Fund 251: Close out balances above required amount to General Fund.

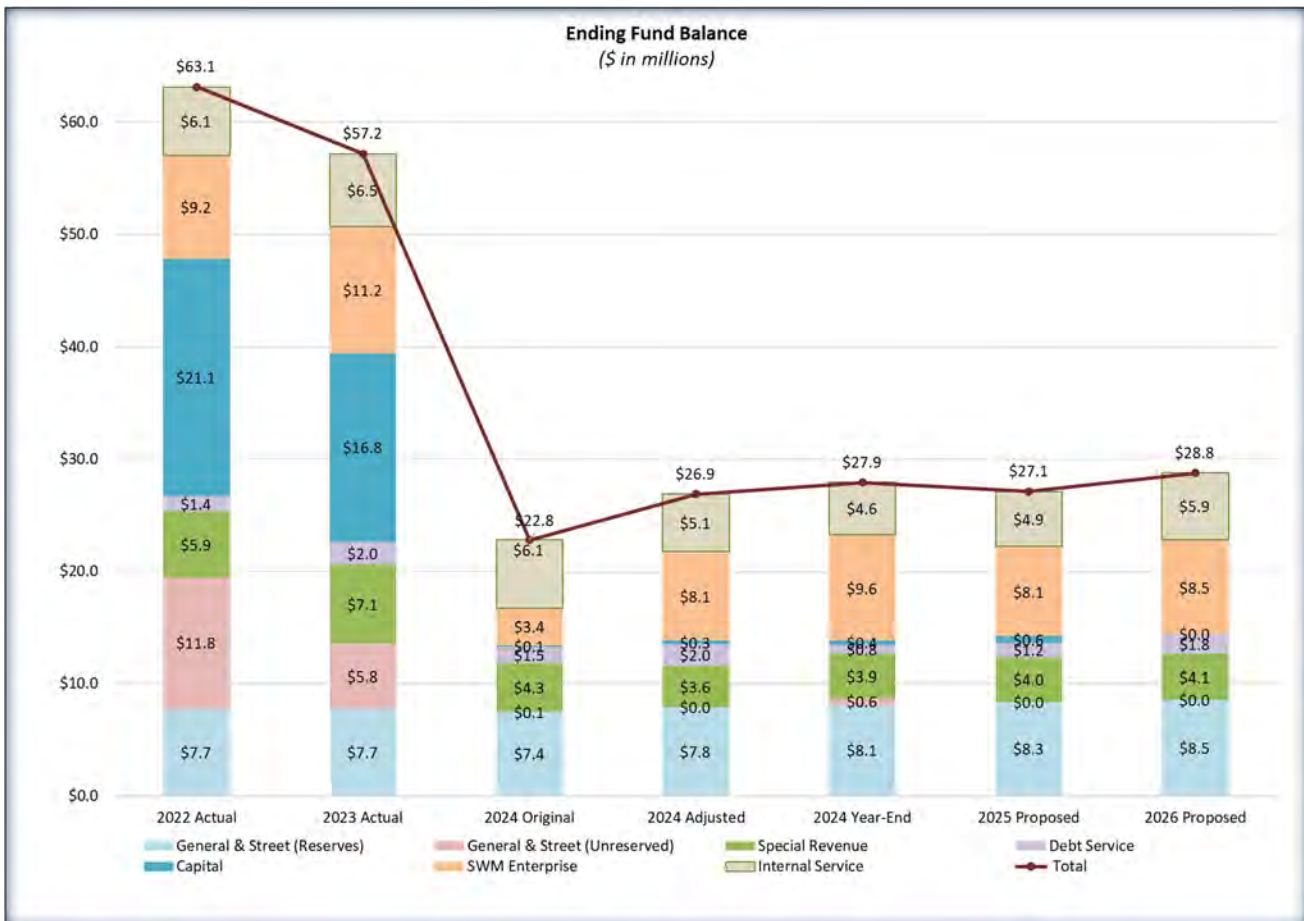
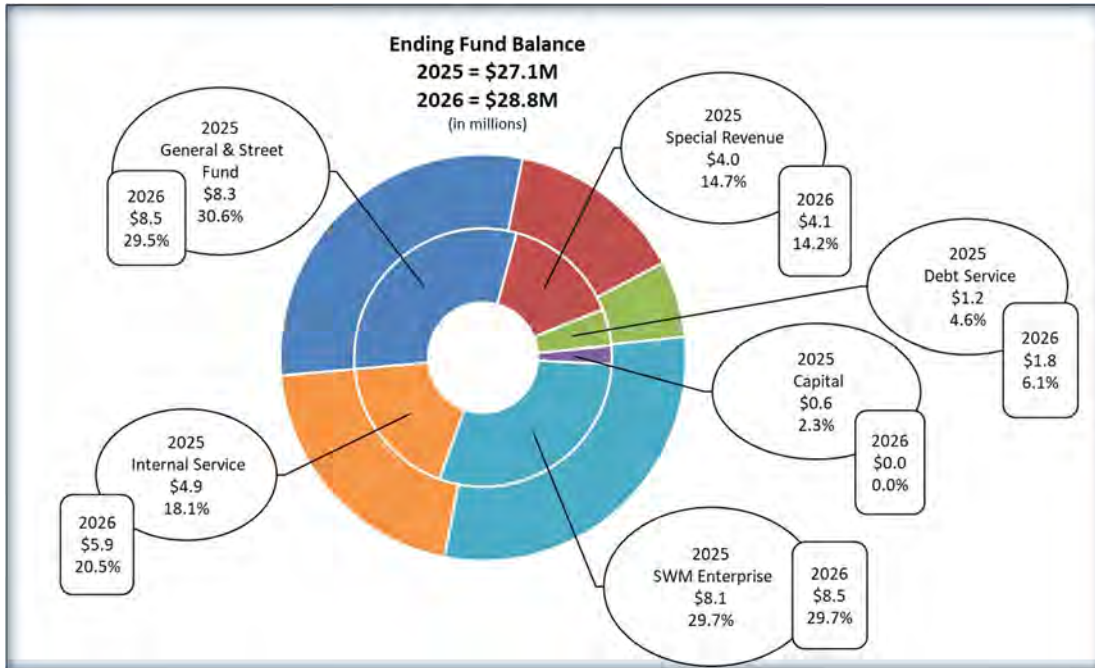
Fund 311: Sewer Capital Projects: Increase in funding for sewer capital projects. The ending fund balance is projected to be spent in 2026.

Fund 501: Fleet & Equipment: Increase in accumulated replacement reserves offset by use of reserves for vehicle and equipment replacement.

Fund 502 Property Management: Use of accumulated reserves for one-time major maintenance and capital projects.

Fund 503 Information Technology: Close out accumulated replacement reserves as the projects are funded biannually.

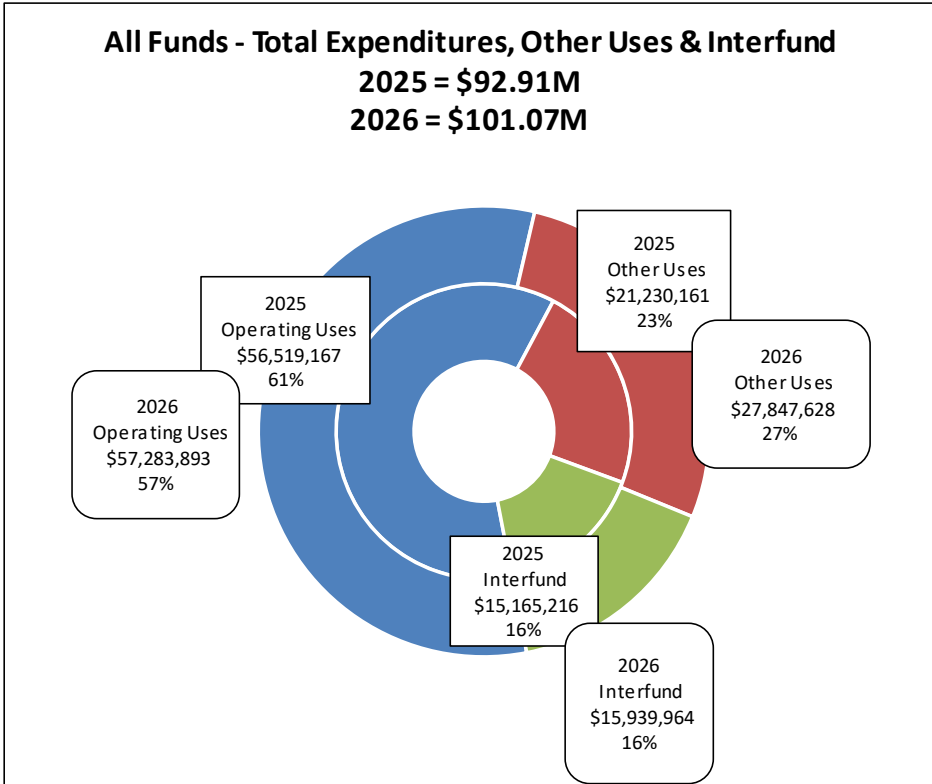
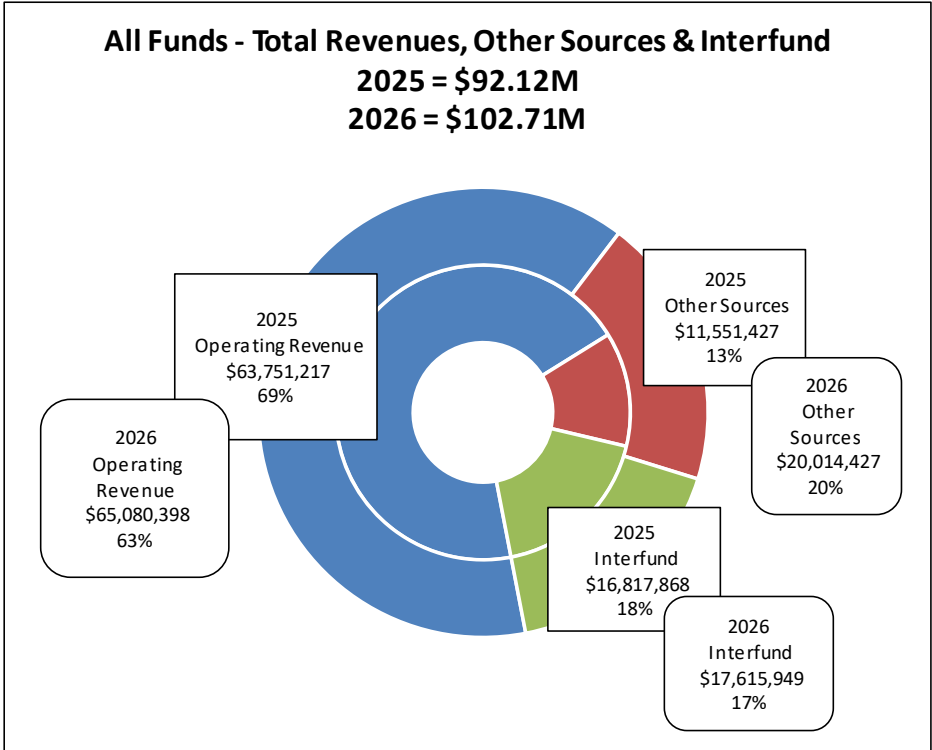
ENDING FUND BALANCE (continued)



SOURCES & USES – ALL FUNDS

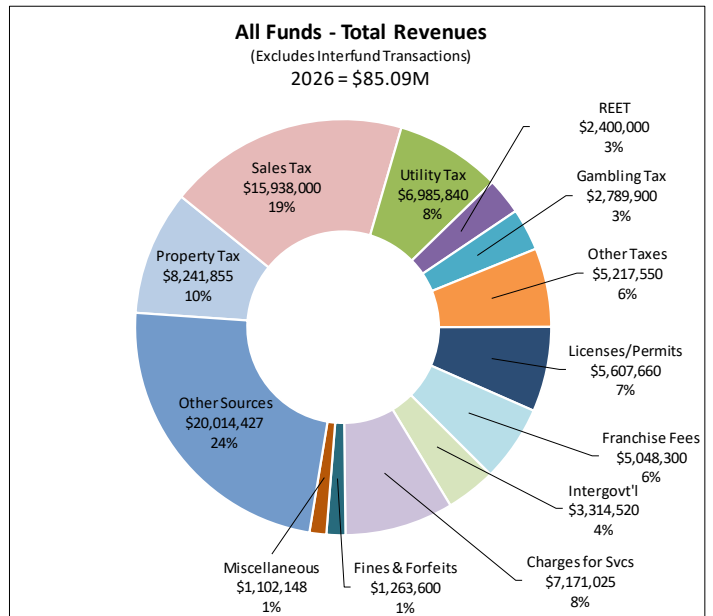
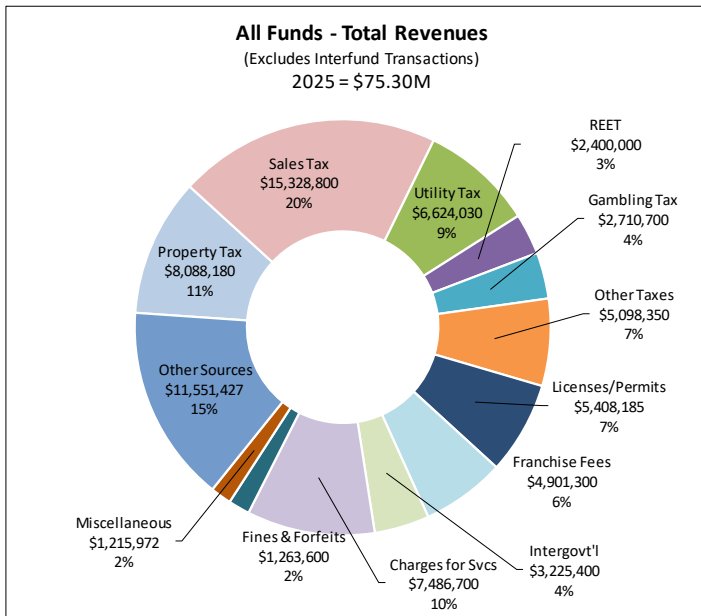
Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
BEGINNING FUND BALANCE	\$ 58,926,163	\$ 63,132,185	\$ 26,928,975	\$ 57,156,627	\$ 57,156,627	\$ 27,910,863	\$ 27,116,830	\$ (29,245,764)	-51.2%
OPERATING REVENUE:									
Property Tax	7,636,449	7,762,883	7,804,100	7,846,100	7,931,957	8,088,180	8,241,855	\$ 242,080	3.1%
Sales Tax	14,569,665	14,318,423	12,338,000	14,371,000	14,743,000	15,328,800	15,938,000	957,800	6.7%
Utility Tax	5,628,300	5,732,027	5,542,100	5,542,100	5,970,000	6,624,030	6,985,840	1,081,930	19.5%
Real Estate Excise Tax	4,134,784	2,311,049	2,200,000	2,353,500	2,353,500	2,400,000	2,400,000	46,500	2.0%
Gambling Tax	3,931,398	3,048,637	3,910,200	3,910,200	2,633,700	2,710,700	2,789,900	(1,199,500)	-30.7%
Other Taxes	5,061,192	5,025,717	4,558,200	4,811,300	4,968,750	5,098,350	5,217,550	287,050	6.0%
Licenses & Permits	2,448,027	3,033,930	2,502,600	2,997,535	5,236,757	5,408,185	5,607,660	2,410,650	80.4%
Franchise Fees	4,494,718	4,606,254	4,769,000	4,769,000	4,758,500	4,901,300	5,048,300	132,300	2.8%
Intergovernmental	3,148,975	3,191,675	2,930,148	3,149,855	3,153,783	3,225,400	3,314,520	75,545	2.4%
Charges for Services	6,571,158	6,970,284	6,496,343	7,588,825	8,173,782	7,486,700	7,171,025	(102,125)	-1.3%
Fines & Forfeits	1,420,614	1,212,915	1,196,500	1,296,500	1,237,160	1,263,600	1,263,600	(32,900)	-2.5%
Miscellaneous	1,124,930	1,791,759	186,000	1,153,369	1,668,140	1,215,972	1,102,148	62,603	5.4%
Total Operating Revenues	\$ 60,170,210	\$ 59,005,553	\$ 54,433,191	\$ 59,789,284	\$ 62,829,029	\$ 63,751,217	\$ 65,080,398	\$ 3,961,933	6.6%
CAPITAL AND OTHER SOURCES:									
Other Sources	22,189,170	24,358,429	12,731,778	45,775,281	46,198,377	11,551,427	20,014,427	(34,223,854)	-74.8%
Total Other Sources	\$ 22,189,170	\$ 24,358,429	\$ 12,731,778	\$ 45,775,281	\$ 46,198,377	\$ 11,551,427	\$ 20,014,427	\$ (34,223,854)	-74.8%
SUBTOTAL REVENUES	\$ 82,359,380	\$ 83,363,982	\$ 67,164,969	\$ 105,564,565	\$ 109,027,406	\$ 75,302,644	\$ 85,094,825	\$ (30,261,921)	-28.7%
INTERFUND TRANSACTIONS:									
Interfund Charges	6,487,747	8,859,960	8,464,139	10,227,576	10,536,339	9,965,963	10,667,894	(261,613)	-2.6%
Interfund Transfers	18,359,273	12,582,417	8,572,201	11,799,980	14,294,271	6,851,905	6,948,055	(4,948,075)	-41.9%
Total Rev/Other Sources/Interfund	\$ 107,206,400	\$ 104,806,359	\$ 84,201,309	\$ 127,592,121	\$ 133,858,016	\$ 92,120,512	\$ 102,710,774	\$ (35,471,609)	-27.8%
TOTAL SOURCES	\$ 166,132,560	\$ 167,938,544	\$ 111,130,284	\$ 184,748,745	\$ 191,014,651	\$ 120,031,374	\$ 129,827,606	\$ (64,717,371)	-35.0%
OPERATING EXPENDITURE:									
City Council	148,500	169,119	159,609	171,214	186,666	188,158	188,158	16,944	9.9%
City Manager	809,073	1,017,897	966,844	1,040,445	1,065,664	1,098,176	1,123,980	57,731	5.5%
Administrative Services	2,458,633	2,389,254	2,717,969	3,122,642	2,868,886	3,106,169	3,186,871	(16,473)	-0.5%
Non-Departmental	123,043	686,161	744,065	746,065	746,065	764,500	764,500	18,435	2.5%
Planning & Public Works	7,392,923	6,784,902	7,944,462	9,572,209	8,758,230	8,908,131	8,948,489	(664,078)	-6.9%
Parks, Rec & Comm Svcs	4,790,907	5,267,990	5,597,069	5,626,224	5,746,868	6,206,686	6,403,871	580,462	10.3%
Legal	2,410,990	2,578,738	2,562,219	2,650,403	2,651,377	2,762,302	2,816,976	111,899	4.2%
Municipal Court	1,834,684	1,473,378	1,524,353	1,587,098	1,639,462	1,508,756	1,577,539	(78,342)	-4.9%
Police	26,557,987	28,949,671	27,101,474	28,634,596	30,347,226	31,976,289	32,273,509	3,341,693	11.7%
Total Operating Expenditures	\$ 46,526,740	\$ 49,317,110	\$ 49,318,064	\$ 53,150,896	\$ 54,010,444	\$ 56,519,167	\$ 57,283,893	\$ 3,368,271	6.3%
OTHER USES:									
Operating Grants/One-time Uses	13,803,907	16,857,669	7,674,488	30,365,094	32,810,283	4,570,017	4,208,240	(25,795,077)	-84.9%
Debt Service	2,820,683	2,767,759	3,709,196	3,711,196	2,747,969	3,481,832	3,468,208	(229,364)	-6.2%
Capital Improvements	16,102,309	23,370,140	12,705,872	50,910,287	51,467,054	13,178,312	20,171,180	(37,731,975)	-74.1%
Total Other Uses	\$ 32,726,899	\$ 42,995,568	\$ 24,089,556	\$ 84,986,577	\$ 87,025,306	\$ 21,230,161	\$ 27,847,628	\$ (63,756,416)	-75.0%
SUBTOTAL EXPENDITURES	\$ 79,253,639	\$ 92,312,678	\$ 73,407,620	\$ 138,137,473	\$ 141,035,750	\$ 77,749,328	\$ 85,131,521	\$ (60,388,145)	-43.7%
INTERFUND TRANSACTIONS:									
Interfund Services	5,387,461	5,886,825	6,346,089	7,931,661	7,773,767	8,313,311	8,991,909	381,650	4.8%
Interfund Transfers	18,359,273	12,582,417	8,572,201	11,799,980	14,294,271	6,851,905	6,948,055	(4,948,075)	-41.9%
Total Interfund Transactions	\$ 23,746,734	\$ 18,469,242	\$ 14,918,290	\$ 19,731,641	\$ 22,068,038	\$ 15,165,216	\$ 15,939,964	\$ (4,566,425)	-23.1%
Total Exp/Other Uses/Interfund	\$ 103,000,374	\$ 110,781,920	\$ 88,325,910	\$ 157,869,114	\$ 163,103,788	\$ 92,914,544	\$ 101,071,485	\$ (64,954,570)	-41.1%
Changes in Fund Balance	\$ 4,206,026	\$ (5,975,561)	\$ (4,124,601)	\$ (30,276,993)	\$ (29,245,772)	\$ (794,032)	\$ 1,639,289	\$ 29,482,961	-97.4%
ENDING FUND BALANCE:	\$ 63,132,185	\$ 57,156,627	\$ 22,804,376	\$ 26,879,631	\$ 27,910,863	\$ 27,116,830	\$ 28,756,121	\$ 237,199	0.9%
TOTAL USES	\$ 166,132,560	\$ 167,938,544	\$ 111,130,284	\$ 184,748,745	\$ 191,014,651	\$ 120,031,374	\$ 129,827,606	\$ (64,717,371)	-35.0%

SOURCES & USES – ALL FUNDS (continued)



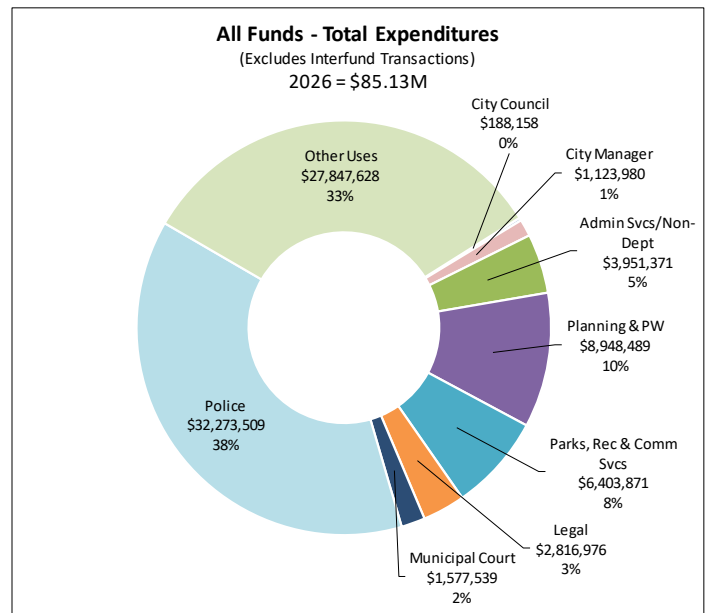
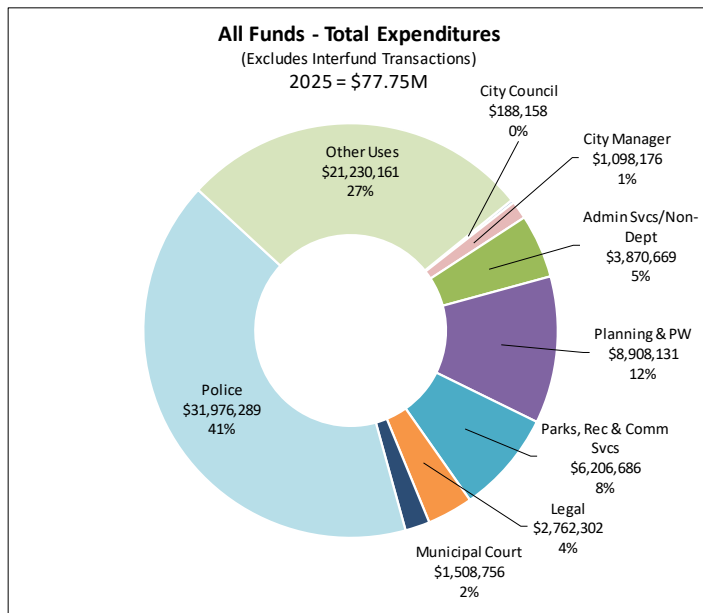
SOURCES – ALL FUNDS

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	24 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
BEGINNING FUND BALANCE	\$ 58,926,163	\$ 63,132,185	\$ 26,928,975	\$ 57,156,627	\$ 57,156,627	\$ 27,910,863	\$ 27,116,830	\$ (29,245,764)	-51.2%
OPERATING REVENUE:									
Property Tax	7,636,449	7,762,883	7,804,100	7,846,100	7,931,957	8,088,180	8,241,855	\$ 242,080	3.1%
Sales Tax	14,569,665	14,318,423	12,338,000	14,371,000	14,743,000	15,328,800	15,938,000	957,800	6.7%
Utility Tax	5,628,300	5,732,027	5,542,100	5,542,100	5,970,000	6,624,030	6,985,840	1,081,930	19.5%
Real Estate Excise Tax	4,134,784	2,311,049	2,200,000	2,353,500	2,353,500	2,400,000	2,400,000	46,500	2.0%
Gambling Tax	3,931,398	3,048,637	3,910,200	3,910,200	2,633,700	2,710,700	2,789,900	(1,199,500)	-30.7%
Other Taxes	5,061,192	5,025,717	4,558,200	4,811,300	4,968,750	5,098,350	5,217,550	287,050	6.0%
Licenses & Permits	2,448,027	3,033,930	2,502,600	2,997,535	5,236,757	5,408,185	5,607,660	2,410,650	80.4%
Franchise Fees	4,494,718	4,606,254	4,769,000	4,769,000	4,758,500	4,901,300	5,048,300	132,300	2.8%
Intergovernmental	3,148,975	3,191,675	2,930,148	3,149,855	3,153,783	3,225,400	3,314,520	75,545	2.4%
Charges for Services	6,571,158	6,970,284	6,496,343	7,588,825	8,173,782	7,486,700	7,171,025	(102,125)	-1.3%
Fines & Forfeits	1,420,614	1,212,915	1,196,500	1,296,500	1,237,160	1,263,600	1,263,600	(32,900)	-2.5%
Miscellaneous	1,124,930	1,791,759	186,000	1,153,369	1,668,140	1,215,972	1,102,148	62,603	5.4%
Total Operating Revenues	\$ 60,170,210	\$ 59,005,553	\$ 54,433,191	\$ 59,789,284	\$ 62,829,029	\$ 63,751,217	\$ 65,080,398	\$ 3,961,933	6.6%
CAPITAL AND OTHER SOURCES:									
Other Sources	22,189,170	24,358,429	12,731,778	45,775,281	46,198,377	11,551,427	20,014,427	(34,223,854)	-74.8%
Total Other Sources	\$ 22,189,170	\$ 24,358,429	\$ 12,731,778	\$ 45,775,281	\$ 46,198,377	\$ 11,551,427	\$ 20,014,427	\$ (34,223,854)	-74.8%
SUBTOTAL REVENUES	\$ 82,359,380	\$ 83,363,982	\$ 67,164,969	\$ 105,564,565	\$ 109,027,406	\$ 75,302,644	\$ 85,094,825	\$ (30,261,921)	-28.7%
INTERFUND TRANSACTIONS:									
Interfund Charges	6,487,747	8,859,960	8,464,139	10,227,576	10,536,339	9,965,963	10,667,894	(261,613)	-2.6%
Interfund Transfers	18,359,273	12,582,417	8,572,201	11,799,980	14,294,271	6,851,905	6,948,055	(4,948,075)	-41.9%
Total Rev/Other Sources/Interfund	\$ 107,206,400	\$ 104,806,359	\$ 84,201,309	\$ 127,592,121	\$ 133,858,016	\$ 92,120,512	\$ 102,710,774	\$ (35,471,609)	-27.8%
TOTAL SOURCES	\$ 166,132,560	\$ 167,938,544	\$ 111,130,284	\$ 184,748,745	\$ 191,014,651	\$ 120,031,374	\$ 129,827,606	\$ (64,717,371)	-35.0%

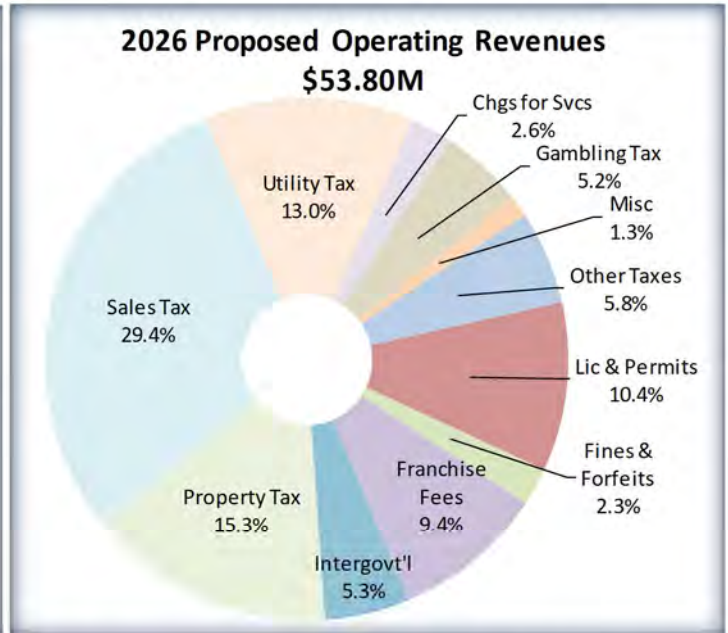
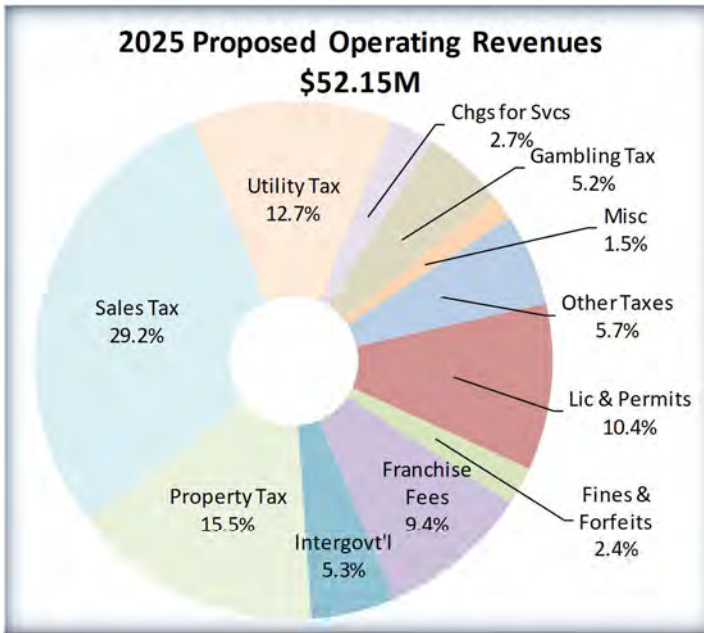


USES – ALL FUNDS

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	24 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
OPERATING EXPENDITURE:									
City Council	\$ 148,500	\$ 169,119	\$ 159,609	\$ 171,214	\$ 186,666	\$ 188,158	\$ 188,158	\$ 16,944	9.9%
City Manager	809,073	1,017,897	966,844	1,040,445	1,065,664	1,098,176	1,123,980	57,731	5.5%
Administrative Services	2,458,633	2,389,254	2,717,969	3,122,642	2,868,886	3,106,169	3,186,871	(16,473)	-0.5%
Non-Departmental	123,043	686,161	744,065	746,065	746,065	764,500	764,500	18,435	2.5%
Comm & Economic Dev	7,392,923	6,784,902	7,944,462	9,572,209	8,758,230	8,908,131	8,948,489	(664,078)	-6.9%
Parks, Rec & Comm Svcs	4,790,907	5,267,990	5,597,069	5,626,224	5,746,868	6,206,686	6,403,871	580,462	10.3%
Legal	2,410,990	2,578,738	2,562,219	2,650,403	2,651,377	2,762,302	2,816,976	111,899	4.2%
Municipal Court	1,834,684	1,473,378	1,524,353	1,587,098	1,639,462	1,508,756	1,577,539	(78,342)	-4.9%
Police	26,557,987	28,949,671	27,101,474	28,634,596	30,347,226	31,976,289	32,273,509	3,341,693	11.7%
Total Operating Expenditures	\$ 46,526,740	\$ 49,317,110	\$ 49,318,064	\$ 53,150,896	\$ 54,010,444	\$ 56,519,167	\$ 57,283,893	\$ 3,368,271	6.3%
OTHER USES:									
Operating Grants/One-time Uses	13,803,907	16,857,669	7,674,488	30,365,094	32,810,283	4,570,017	4,208,240	(25,795,077)	-84.9%
Debt Service	2,820,683	2,767,759	3,709,196	3,711,196	2,747,969	3,481,832	3,468,208	(29,364)	-6.2%
Capital Improvements	16,102,309	23,370,140	12,705,872	50,910,287	51,467,054	13,178,312	20,171,180	(37,731,975)	-74.1%
Total Other Uses	\$ 32,726,899	\$ 42,995,568	\$ 24,089,556	\$ 84,986,577	\$ 87,025,306	\$ 21,230,161	\$ 27,847,628	\$ (63,756,416)	-75.0%
SUBTOTAL EXPENDITURES	\$ 79,253,639	\$ 92,312,678	\$ 73,407,620	\$ 138,137,473	\$ 141,035,750	\$ 77,749,328	\$ 85,131,521	\$ (60,388,145)	-43.7%
INTERFUND TRANSACTIONS:									
Interfund Services	5,387,461	5,886,825	6,346,089	7,931,661	7,773,767	8,313,311	8,991,909	381,650	4.8%
Interfund Transfers	18,359,273	12,582,417	8,572,201	11,799,980	14,294,271	6,851,905	6,948,055	(4,948,075)	-41.9%
Total Interfund Transactions	\$ 23,746,734	\$ 18,469,242	\$ 14,918,290	\$ 19,731,641	\$ 22,068,038	\$ 15,165,216	\$ 15,939,964	\$ (4,566,425)	-23.1%
Total Exp/Other Uses/Interfund	\$ 103,000,374	\$ 110,781,920	\$ 88,325,910	\$ 157,869,114	\$ 163,103,788	\$ 92,914,544	\$ 101,071,485	\$ (64,954,570)	-41.1%
Changes in Fund Balance	\$ 4,206,026	\$ (5,975,561)	\$ (4,124,601)	\$ (30,276,993)	\$ (29,245,772)	\$ (794,032)	\$ 1,639,289	\$ 29,482,961	-97.4%
ENDING FUND BALANCE:	\$ 63,132,185	\$ 57,156,627	\$ 22,804,376	\$ 26,879,631	\$ 27,910,863	\$ 27,116,830	\$ 28,756,121	\$ 237,199	0.9%
TOTAL USES	\$ 166,132,560	\$ 167,938,544	\$ 111,130,284	\$ 184,748,745	\$ 191,014,651	\$ 120,031,374	\$ 129,827,606	\$ (64,717,371)	-35.0%

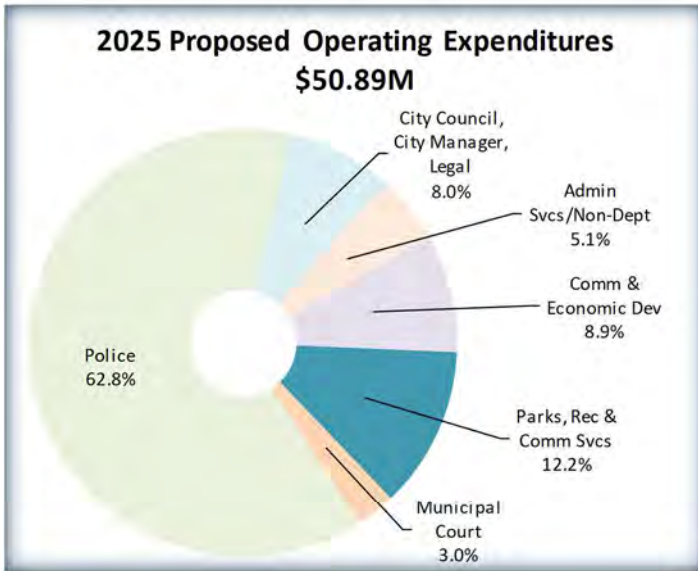


SOURCES - CONSOLIDATED GENERAL/STREET FUND



Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
BEGINNING FUND BALANCE	\$ 17,774,435	\$ 19,472,051	\$ 11,165,657	\$ 13,497,864	\$ 13,497,864	\$ 8,640,484	\$ 8,296,420	\$ (4,857,380)	-36.0%
OPERATING REVENUE:									
Property Tax	7,636,449	7,762,883	7,804,100	7,846,100	7,931,957	8,088,180	8,241,855	\$ 242,080	3.1%
Sales Tax	14,471,103	14,221,039	12,240,000	14,273,000	14,645,000	15,230,800	15,840,000	957,800	6.7%
Utility Tax	5,628,300	5,732,027	5,542,100	5,542,100	5,970,000	6,624,030	6,985,840	1,081,930	19.5%
Gambling Tax	3,931,398	3,048,637	3,910,200	3,910,200	2,633,700	2,710,700	2,789,900	(1,199,500)	-30.7%
Other Taxes	2,809,703	2,916,138	2,598,200	2,851,300	2,877,500	2,992,100	3,111,300	140,800	4.9%
Licenses & Permits	2,448,027	3,033,930	2,502,600	2,997,535	5,236,757	5,408,185	5,607,660	2,410,650	80.4%
Franchise Fees	4,494,718	4,606,254	4,769,000	4,769,000	4,758,500	4,901,300	5,048,300	132,300	2.8%
Intergovernmental	2,672,449	2,714,893	2,447,100	2,662,886	2,676,260	2,742,400	2,831,520	79,514	3.0%
Charges for Services	1,032,647	1,341,673	1,426,300	1,441,800	1,405,800	1,396,400	1,396,400	(45,400)	-3.1%
Fines & Forfeits	1,420,614	1,212,915	1,196,500	1,296,500	1,237,160	1,263,600	1,263,600	(32,900)	-2.5%
Miscellaneous	372,347	775,270	122,500	853,969	840,570	792,872	682,148	(61,097)	-7.2%
Total Operating Revenues	\$ 46,917,755	\$ 47,365,659	\$ 44,558,600	\$ 48,444,390	\$ 50,213,204	\$ 52,150,567	\$ 53,798,523	\$ 3,706,177	7.7%
CAPITAL AND OTHER SOURCES:									
Other Sources	540,611	801,698	282,550	1,281,588	1,235,588	86,600	86,600	(1,194,988)	-93.2%
Total Other Sources	\$ 540,611	\$ 801,698	\$ 282,550	\$ 1,281,588	\$ 1,235,588	\$ 86,600	\$ 86,600	\$ (1,194,988)	-93.2%
SUBTOTAL REVENUES	\$ 47,458,366	\$ 48,167,357	\$ 44,841,150	\$ 49,725,978	\$ 51,448,792	\$ 52,237,167	\$ 53,885,123	\$ 2,511,189	5.1%
INTERFUND TRANSACTIONS:									
Interfund Transfers	1,679,093	2,172,279	2,262,797	3,234,293	4,772,741	2,332,132	2,363,109	(902,161)	-27.9%
Total Rev/Other Sources/Interfund	\$ 49,137,459	\$ 50,339,636	\$ 47,103,947	\$ 52,960,271	\$ 56,221,533	\$ 54,569,299	\$ 56,248,232	\$ 1,609,028	3.0%
TOTAL SOURCES	\$ 66,911,894	\$ 69,811,687	\$ 58,269,604	\$ 66,458,135	\$ 69,719,397	\$ 63,209,783	\$ 64,544,652	\$ (3,248,352)	-4.9%

USES – CONSOLIDATED GENERAL/STREET FUND



Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	26 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
OPERATING EXPENDITURE:									
City Council	\$ 148,500	\$ 169,119	\$ 159,609	\$ 171,214	\$ 186,666	\$ 188,158	\$ 188,158	\$ 16,944	9.9%
City Manager	809,073	1,017,897	966,844	1,040,445	1,065,664	1,098,176	1,123,980	57,731	5.5%
Administrative Services	1,377,366	1,539,453	1,592,969	1,782,275	1,742,086	1,834,919	1,915,621	52,644	3.0%
Non-Departmental	123,043	686,161	744,065	746,065	746,065	764,500	764,500	18,435	2.5%
Comm & Economic Dev	3,712,007	4,031,797	4,021,562	4,291,135	4,294,571	4,548,168	4,796,410	257,033	6.0%
Parks, Rec & Comm Svcs	4,790,907	5,267,990	5,597,069	5,626,224	5,746,868	6,206,686	6,403,871	580,462	10.3%
Legal	2,410,990	2,578,738	2,562,219	2,650,403	2,651,377	2,762,302	2,816,976	111,899	4.2%
Municipal Court	1,834,684	1,473,378	1,524,353	1,587,098	1,639,462	1,508,756	1,577,539	(78,342)	-4.9%
Police	26,557,987	28,949,671	27,101,474	28,634,596	30,347,226	31,976,289	32,273,509	3,341,693	11.7%
Total Operating Expenditures	\$ 41,764,557	\$ 45,714,204	\$ 44,270,164	\$ 46,529,455	\$ 48,419,985	\$ 50,887,954	\$ 51,860,564	\$ 4,358,499	9.4%
OTHER USES:									
Operating Grants/One time Uses	1,273,088	4,947,009	2,282,518	6,778,828	7,350,341	1,432,969	1,187,250	(5,345,859)	-78.9%
Total Other Uses	\$ 1,273,088	\$ 4,947,009	\$ 2,282,518	\$ 6,778,828	\$ 7,350,341	\$ 1,432,969	\$ 1,187,250	\$ (5,345,859)	-78.9%
SUBTOTAL EXPENDITURES	\$ 43,037,645	\$ 50,661,213	\$ 46,552,682	\$ 53,308,283	\$ 55,770,326	\$ 52,320,923	\$ 53,047,814	\$ (987,360)	-1.9%
INTERFUND TRANSACTIONS:									
Interfund Transfers	4,402,199	5,652,609	4,242,854	5,299,162	5,308,587	2,592,440	3,006,851	(2,706,722)	-51.1%
Total Interfund Transactions	\$ 4,402,199	\$ 5,652,609	\$ 4,242,854	\$ 5,299,162	\$ 5,308,587	\$ 2,592,440	\$ 3,006,851	\$ (2,706,722)	-51.1%
Total Exp/Other Uses/Interfund	\$ 47,439,844	\$ 56,313,822	\$ 50,795,536	\$ 58,607,445	\$ 61,078,913	\$ 54,913,363	\$ 56,054,665	\$ (3,694,082)	-6.3%
Changes in Fund Balance	\$ 1,697,615	\$ (5,974,186)	\$ (3,691,589)	\$ (5,647,174)	\$ (4,857,380)	\$ (344,064)	\$ 193,567	\$ 5,303,110	-93.9%
ENDING FUND BALANCE:	\$ 19,472,051	\$ 13,497,864	\$ 7,474,068	\$ 7,850,694	\$ 8,640,484	\$ 8,296,420	\$ 8,489,987	\$ 445,726	5.7%
TOTAL USES	\$ 66,911,894	\$ 69,811,687	\$ 58,269,604	\$ 66,458,135	\$ 69,719,397	\$ 63,209,783	\$ 64,544,652	\$ (3,248,352)	-4.9%

EXPENDITURES BY CATEGORY – CONSOLIDATED /STREET FUND

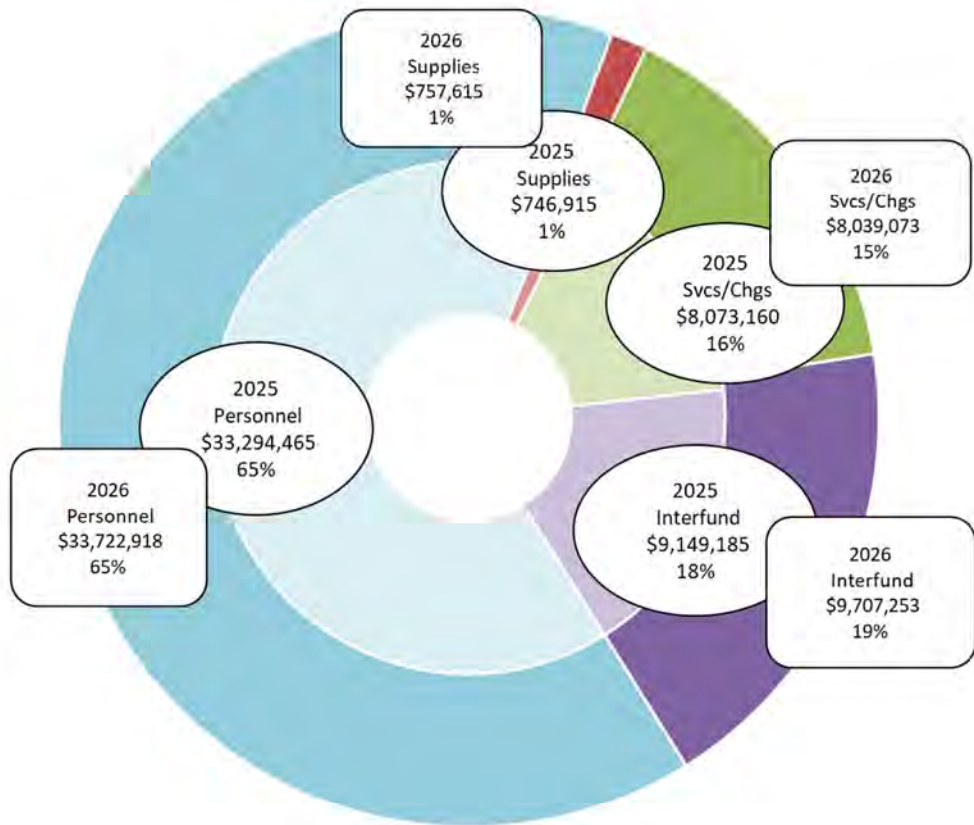
Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
<i>Expenditure Summary:</i>										
11.xxx	Salaries & Wages	\$17,710,530	\$19,438,174	\$19,007,147	\$20,302,404	\$21,455,166	\$22,098,720	\$22,337,949	\$ 1,796,316	8.8%
11.011	Temporary Help	121,904	140,560	149,710	149,710	149,710	139,710	149,710	(10,000)	-6.7%
11.002/4	Overtime	1,476,821	1,424,153	724,810	745,232	745,232	745,232	745,232	(0)	0.0%
11.005	On Call Pay	83,120	90,604	61,600	61,600	61,600	61,600	61,600	-	0.0%
11.003/7	Comp Time/Holiday Pay Cash Out	316,434	344,936	268,400	268,400	268,400	268,400	268,400	-	0.0%
11.006	Holiday Premium Pay	184,549	205,220	174,520	174,520	174,520	174,520	174,520	-	0.0%
11.xxx	Other Pay (DUI Response/CTR)	-	5,728	23,300	23,300	23,300	23,300	23,300	-	0.0%
21.xxx	Benefits	7,731,419	8,380,259	8,121,961	8,419,519	8,883,146	9,007,984	9,187,206	588,465	7.0%
11.008	Extra Duty	581,340	780,464	775,000	775,000	775,000	775,000	775,000	-	0.0%
31.03	Maintenance Supplies	198,081	148,343	159,620	159,620	159,620	152,620	153,020	(7,000)	-4.4%
31.xxx	Other Supplies	421,457	408,828	448,340	448,340	448,340	437,540	437,840	(10,800)	-2.4%
32.xxx	Fuel	172	124	-	-	-	-	-	-	n/a
35.xxx	Small Tools/Minor Equipment	145,347	124,167	162,255	176,755	176,755	156,755	166,755	(20,000)	-11.3%
41.xxx	Professional Services	5,674,147	6,450,825	5,880,398	6,145,243	6,436,468	6,610,103	6,569,312	464,860	7.6%
42.xxx	Communications	45,540	73,228	63,425	63,425	63,425	65,225	65,225	1,800	2.8%
43.xxx	Travel & Training	122,348	136,460	222,010	228,010	228,010	143,115	139,915	(84,895)	-37.2%
44.xxx	Ads, Taxes & Assessments	100,608	128,582	103,430	103,430	103,430	117,692	117,236	14,262	13.8%
45.xxx	Operating Rentals/Leases	7,242	22,969	75,635	75,635	9,000	9,000	9,000	(66,635)	-88.1%
47.xxx	Utilities	576,890	622,258	660,160	660,160	660,160	636,960	636,960	(23,200)	-3.5%
48.xxx	Repairs & Maintenance	73,229	127,734	102,795	102,795	102,795	92,795	92,795	(10,000)	-9.7%
49.001	Membership Dues	101,050	97,939	104,715	111,015	111,015	111,545	111,545	530	0.5%
49.xxx	Other Services & Charges	328,070	350,478	301,690	309,640	309,640	286,725	297,085	(22,915)	-7.4%
597.xx	Interfund Transfers	480,481	481,981	477,756	477,756	477,756	375,772	366,294	(101,984)	-21.3%
6x.xxx	Capital	-	9,859	-	-	-	-	-	-	n/a
9x.xxx	IS Charges - M&O	4,801,581	5,230,541	5,707,473	6,887,279	6,936,830	7,611,790	8,266,000	724,512	10.5%
9x.xxx	IS Charges - Reserves	962,679	971,770	971,769	138,421	138,421	1,161,623	1,074,959	1,023,202	739.2%
Total Operating Expenditure		\$42,245,037	\$46,196,186	\$44,747,920	\$47,007,211	\$48,897,741	\$51,263,725	\$52,226,859	\$ 4,256,514	9.1%
<i>Capital & One-time Funding:</i>										
	Personnel Costs	109,503	624,695	550,727	569,008	507,263	525,462	150,180	(43,546)	-7.7%
	Supplies	66,451	433,424	94,600	109,627	109,627	-	-	(109,627)	-100.0%
	Services & Charges	618,678	1,473,855	288,425	2,300,646	2,300,646	34,408	52,393	(2,266,238)	-98.5%
	Interfund Transfers	2,527,325	3,283,048	1,787,000	1,871,812	1,871,812	225,000	565,852	(1,646,812)	-88.0%
	Capital	16,403	111,531	7,315	508,693	508,693	-	-	(508,693)	-100.0%
	IS Charges - M&O & Capital	462,053	2,303,519	1,341,455	3,290,850	3,924,112	873,100	984,678	(2,417,750)	-73.5%
Subtotal - Other Uses		\$ 3,800,412	\$ 8,230,056	\$ 4,069,521	\$ 8,650,636	\$ 9,222,153	\$ 1,657,969	\$ 1,753,103	\$ (6,992,667)	-80.8%
	Transfers to Street Fund (Subsidy)	1,394,393	1,887,580	1,978,098	2,949,594	2,959,019	1,991,668	2,074,705	(957,926)	-32.5%
Total Uses		\$47,439,842	\$56,313,823	\$50,795,539	\$58,607,442	\$61,078,914	\$54,913,362	\$56,054,667	\$ (3,694,079)	-6.3%

EXPENDITURES BY CATEGORY – CONSOLIDATED /STREET FUND

**General & Street Fund
Operating Expenditures by Category**

2025 = \$51.26M

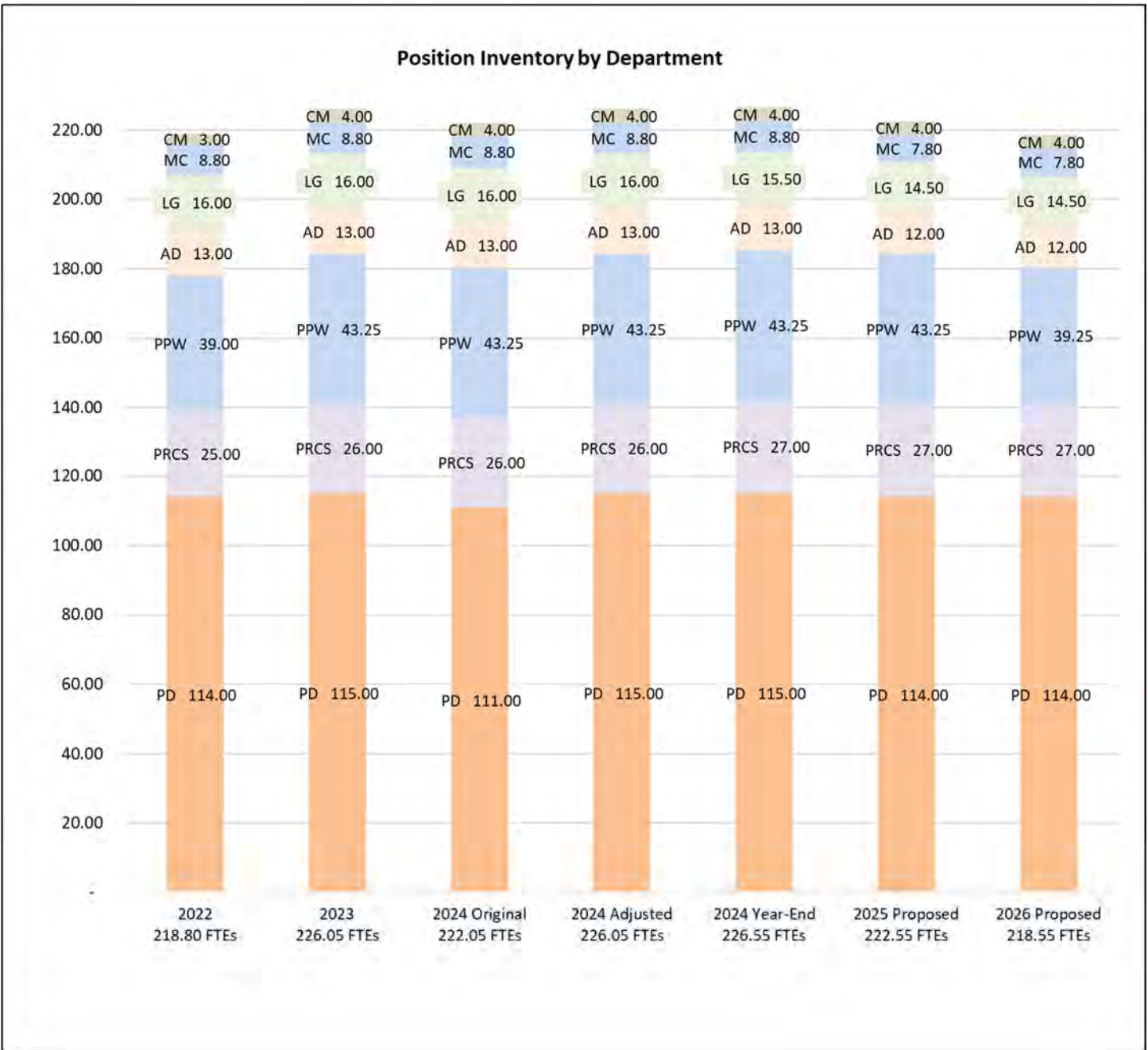
2026 = \$52.23M



CITY-WIDE POSITION INVENTORY

Department	2022 Actual	2023 Actual	2024 Original	2024 Adjusted	2024 Year-End	2025 Proposed	2026 Proposed
City Manager	3.00	4.00	4.00	4.00	4.00	4.00	4.00
Regular	3.00	4.00	4.00	4.00	4.00	4.00	4.00
Administrative Services	13.00	13.00	13.00	13.00	13.00	12.00	12.00
Regular	13.00	13.00	13.00	13.00	13.00	12.00	12.00
Planning & Public Works	39.00	43.25	43.25	43.25	43.25	43.25	39.25
Regular	34.75	37.00	37.00	37.00	37.00	37.00	37.00
Limited-Term Total:	4.25	6.25	6.25	6.25	6.25	6.25	2.25
Program Coordinator - Neighborhood (General Fund)	-	1.00	1.00	1.00	1.00	1.00	-
Program Coordinator - Economic Development (General Fund)	0.50	0.50	0.50	0.50	0.50	0.50	-
Program Coordinator - Economic Development (ARPA)	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Associate Planner - Tree Preservation (General Fund)	-	1.00	1.00	1.00	1.00	1.00	-
Office Assistant (General Fund)	1.00	1.00	1.00	1.00	1.00	1.00	-
Code Compliance/Safety Inspector (General Fund)	0.50	0.50	0.50	0.50	0.50	0.50	-
Code Compliance/Safety Inspector (RHSP)	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Program Assistant (Property Abatement)	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Program Assistant (RHSP)	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Program Coordinator (CDBG)	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Parks, Recreation & Community Services	25.00	26.00	26.00	26.00	27.00	27.00	27.00
Regular	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Limited-Term Total:	1.00	2.00	2.00	2.00	3.00	3.00	3.00
Parks Development Project Manager	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Maintenance Worker	-	1.00	1.00	1.00	1.00	1.00	1.00
Legal	16.00	16.00	16.00	16.00	15.50	14.50	14.50
Regular	13.00	13.00	13.00	13.00	12.00	13.00	13.00
Limited-Term Total:	3.00	3.00	3.00	3.00	3.50	1.50	1.50
Office Assistant Domestic Violence (General Fund)	0.50	0.50	0.50	0.50	-	-	-
Office Assistant Domestic Violence (Grant Fund)	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Associate City Attorney (ARPA Body Cameras)	1.00	1.00	1.00	1.00	1.00	-	-
Public Records & Legal Specialist (ARPA Body Cameras)	1.00	1.00	1.00	1.00	1.00	-	-
Public Records & Legal Specialist (General Fund)	-	-	-	-	1.00	1.00	1.00
Municipal Court	8.80	8.80	8.80	8.80	8.80	7.80	7.80
Regular	8.80	8.80	8.80	8.80	8.80	7.80	7.80
Police	114.00	115.00	111.00	115.00	115.00	114.00	114.00
Regular	114.00	115.00	111.00	115.00	115.00	114.00	114.00
Total FTEs	218.80	226.05	222.05	226.05	226.55	222.55	218.55
Total Regular	210.55	214.80	210.80	214.80	213.80	211.80	211.80
Total Limited-Term	8.25	11.25	11.25	11.25	12.75	10.75	6.75

CITY-WIDE POSITION INVENTORY (continued)



SUMMARY OF DEBT OBLIGATIONS (continued)

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). Now, these two components have been 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 \$152.1M and an additional \$111.5M can 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 these general purpose debt capacity, RCW 39.36.030(4) also allow voter to approve 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 \$821.1M. The table below shows the available debt capacity for the City of Lakewood at the end of 2024.

Computation of Limitation of Indebtedness					
As of December 31, 2024					
Description	General Purpose		Excess Levy Park (voted)	Excess Levy Utility Purposes (voted)	Total Debt Capacity
	Councilmanic (Limited GO)	Excess Levy (with a vote)			
AV = \$11,150,721,653 (A)					
1.50%	\$ 167,260,825	\$ (167,260,825)			\$ -
2.50%		\$ 278,768,041	\$ 278,768,041	\$ 278,768,041	\$ 836,304,124
Add: Cash on Hand for Redemption (B)	\$ -				\$ -
Less: Bonds Outstanding	\$ (15,184,088)	\$ -	\$ -	\$ -	\$ (15,184,088)
Remaining Debt Capacity	\$152,076,736	\$111,507,217	\$278,768,041	\$278,768,041	\$821,120,036
General Capacity (C)	\$263,583,953				
(A) Certified Values for Tax Year 2024					
(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. The following table shows the debt service to maturity requirement for all obligations by obligation type, including the Public Works Trust Fund Loans.

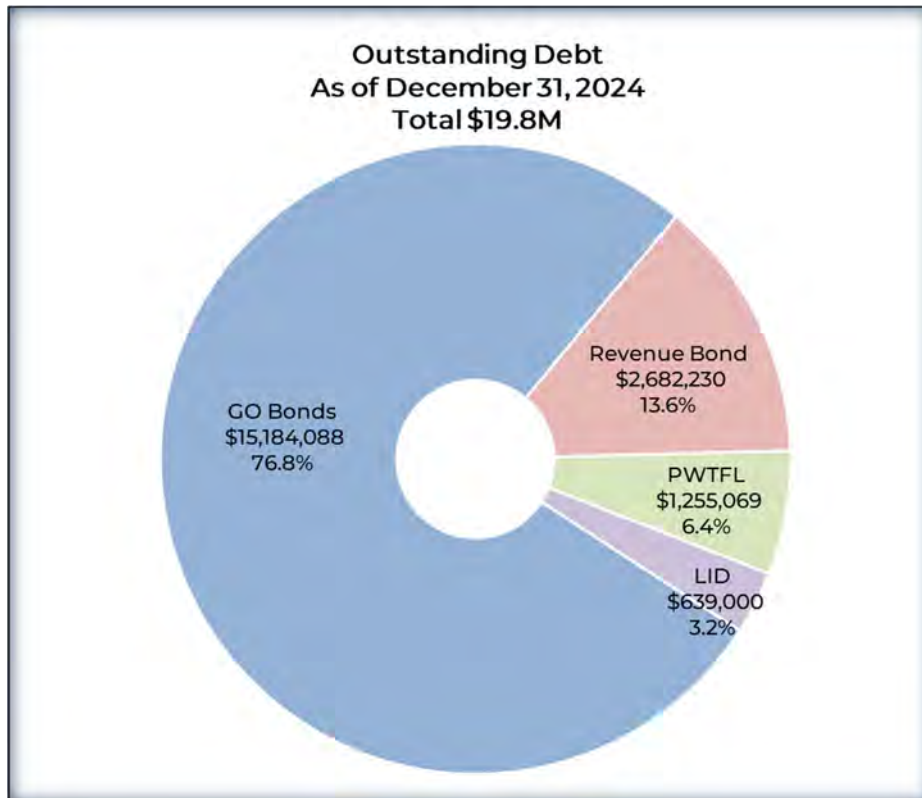
SUMMARY OF DEBT OBLIGATIONS (continued)

The following table summarizes the City’s outstanding debt at the end of 2024.

Summary of Outstanding Debt As of December 31, 2024								
Description	Purpose	Issue Date	Final Maturity	Interest Rate %	Amount Issued	Outstanding Debt	Average Annual Payment	Funding Source
2021B LTGO	Transportation Projects	10/16/2021	12/01/2037	2.00%	\$ 5,971,635	\$ 5,600,375	\$ 489,000	REET
2020 LTGO	Transportation Projects	12/9/2020	12/1/2035	2.00%	\$ 3,029,885	\$ 2,306,755	\$ 236,000	REET
2019 LTGO	Transportation Projects	5/8/2019	12/1/2038	3.0 - 5%	\$ 7,460,000	\$ 6,030,000	\$ 540,000	REET
2016 LTGO	Refunding 2009 LTGO	4/19/2016	12/1/2028	1.40 - 2.41%	\$ 1,884,032	\$ 796,958	\$ 211,000	General Fund
LOCAL Financing	LED Streetlight Retrofit	3/24/2015	6/1/2027	2.33%	\$ 1,460,000	\$ 450,000	\$ 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	\$ -	\$ -	General Fund
Subtotal					\$ 20,876,552	\$ 15,184,088	\$ 1,633,000	
2021 SWM Revenue Bond	Surface Water Management Projects	10/16/2021	12/01/2030	1.50%	\$ 4,028,365	\$ 2,682,230	\$ 473,000	SWM
Subtotal					\$ 4,028,365	\$ 2,682,230	\$ 473,000	
PWTFL 04-691-PRE-132	American Lake Gardens/ Tillicum Sewer	7/7/2005	7/7/2024	1.00%	\$ 593,864	\$ -	\$ -	Assessments on all Lakewood Sewer Accounts
PWTFL 06-962-022	American Lake Gardens/ Tillicum Sewer	9/18/2006	6/1/2026	0.50%	\$ 5,000,000	\$ 588,964	\$ 297,000	Assessments on all Lakewood Sewer Accounts
PWTFL 08-951-025	American Lake Gardens/ Tillicum Sewer	3/1/2008	6/1/2028	0.50%	\$ 1,840,000	\$ 416,105	\$ 105,000	Assessments on all Lakewood Sewer Accounts
PWTFL 12-951-025	American Lake Gardens/ Tillicum Sewer	6/1/2012	6/1/2031	0.50%	\$ 500,000	\$ 250,000	\$ 36,000	Assessments on all Lakewood Sewer Accounts
Subtotal					\$ 7,933,864	\$ 1,255,069	\$ 438,000	
Local Improvement District (LID) 1109	Street Improvements	3/2/2020	3/1/2033	2.76 - 3.47%	\$ 922,757	\$ 639,000	\$ 81,000	Assessment on Single Business
Subtotal					\$ 922,757	\$ 639,000	\$ 81,000	
Total					\$ 33,761,538	\$ 19,760,387	\$ 2,625,000	

SUMMARY OF DEBT OBLIGATIONS (continued)

Projected Debt Service Requirements to Maturity As of December 31, 2024																
Year	GO Bonds			Promissory Note		LOCAL		PWTFI		LID		SWM Bond		Total		
	Principal	Interest	Premium	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2023	1,021,042	432,536	2,398	71,549	5,451	130,000	26,400	463,938	11,212	80,935	22,238	451,085	49,910	2,218,548	547,748	
2024	1,044,326	406,654	2,398	74,224	2,776	135,000	19,775	463,938	8,744	71,000	19,738	457,355	43,640	2,245,843	501,326	
2025	1,076,332	376,809	2,398	-	-	145,000	12,775	434,223	6,275	71,000	17,764	463,715	37,283	2,190,269	450,906	
2026	1,103,723	345,669	2,398	-	-	150,000	6,900	434,223	4,104	71,000	15,790	470,160	30,837	2,229,105	403,301	
2027	1,137,043	313,348	2,398	-	-	155,000	2,325	139,740	1,933	71,000	13,817	476,695	24,302	1,979,479	355,725	
2028	1,171,296	279,593	2,398	-	-	-	-	139,740	1,234	71,000	11,843	483,320	17,676	1,865,356	310,346	
2029	995,620	244,380	-	-	-	-	-	35,714	536	71,000	9,869	490,040	10,958	1,592,374	265,742	
2030	1,018,905	221,092	-	-	-	-	-	35,714	357	71,000	7,895	298,300	4,146	1,423,919	233,491	
2031	1,042,800	197,195	-	-	-	-	-	35,714	179	71,000	5,921	-	-	1,149,514	203,295	
2032	1,067,260	172,736	-	-	-	-	-	-	-	71,000	3,948	-	-	1,138,260	176,684	
2033	1,092,350	147,646	-	-	-	-	-	-	-	71,000	1,974	-	-	1,163,350	149,620	
2034	1,118,025	121,971	-	-	-	-	-	-	-	-	-	-	-	1,118,025	121,971	
2035	1,144,355	95,643	-	-	-	-	-	-	-	-	-	-	-	1,144,355	95,643	
2036	1,171,350	68,649	-	-	-	-	-	-	-	-	-	-	-	1,171,350	68,649	
2037	1,070,030	41,355	-	-	-	-	-	-	-	-	-	-	-	1,070,030	41,355	
2038	525,000	15,750	-	-	-	-	-	-	-	-	-	-	-	525,000	15,750	
2039	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	\$ 14,734,088	\$ 2,641,835	\$ 9,591	\$ -	\$ -	\$ 450,000	\$ 22,000	\$ 1,255,069	\$ 14,619	\$ 639,000	\$ 88,821	\$ 2,682,230	\$ 125,203	\$ 19,760,387	\$ 2,892,478	



Six-Year Financial Forecast

In accordance with the City's financial policy, the City prepares a six-year financial forecast that extends beyond the current budget period. For the 2025/2026 biennium, the forecast projects through 2030. The forecast serves as a budget planning tool and helps in formulating budgets that align with projected revenues and expenditures, ensuring fiscal responsibility. It informs policy decisions by providing a framework to evaluate financial implications of different initiatives and analyzes financial trends over the forecast period that can reveal potential challenges or opportunities and aid in proactive decision making. The City's financial policy requires the City to balance its ongoing services with ongoing revenues. Therefore, the six-year financial forecast distinguishes between services and revenues that are considered ongoing "operating" revenues/expenditures versus one-time "capital and other" sources/uses. Operating revenues and expenditure projection is an integral part of planning the City's future financial strategy.

The City utilizes a five-year trend to project for future sources/uses; however, the City also takes into consideration of the current economic climate and adjusts these trends accordingly. Revenues are projected in accordance with the City Council's financial policies and takes into consideration of current economic conditions, recent activity, and anticipated activity. Expenditure projections are based on prior year spending with adjustments of known items such as changes in contract costs and salaries/benefits.

Overview of the Economy

At the national level, according to the September 2024 Chief Economist Outlook, the short-term outlook for the global economy has begun to stabilize with more than half of chief economists surveyed expecting the global economy to remain unchanged, while 37% expect conditions to weaken, and 9% expect conditions to strengthen. Notable reasons for cautious optimism include gradual easing of inflation rates and a shift to looser monetary policy. However, slower global growth along with political volatility contribute to the less than optimistic economic view. The economy is stabilizing, however at the weakest level in decades with the International Monetary Fund projecting global growth to ease from 3.2% in 2024 to 3.1% in 2029. Factors anticipated to have a significant impact on economic policy globally include: the US presidential election in November; geopolitical tensions between US and China; and more recently shipping costs between East Asia and North Europe more than doubled between April and July 2024 following intensification of attacks on ships in the Red Sea. Additionally, public debt burdens from rising debt-servicing cost have led to a fiscal squeeze, and 3.3 billion people now live in countries that spend more on debt interest than on education or health.

At the state level, according to September 2024 forecast provided by Washington State Economic and Revenue Forecast Council, so far in 2024, the state's economy has continued to expand with continued employment and personal income growth although inflation has remained elevated. However, the effects of high interest rates, elevated inflation, and the potential impacts of conflicts in eastern Europe and the Middle East continue to add uncertainty to the economic outlook. The Federal Reserve is expected to continue to gradually reduce interest rates later in 2024 and into 2025 and beyond until reaching an equilibrium rate. The thirty-year fixed mortgage rate is expected to average 6.7% this year and 5.6% in 2025. Seattle-area consumer price inflation outpaced the national average in the year ending in June 2024. From June 2023 to June 2024, the Seattle CPI rose 3.8% compared to 3.0% increase in the US City Average index. While food and transportation prices in Seattle increased less than the national average, Seattle area energy costs increased faster than the national average. Seattle CPI is expected to increase by 3.9% in 2024, with inflation slowing to 2.5% in 2025, averaging 2.4% from 2026 to 2028 and falling 2.3% in 2029. Washington's unemployment rate has been increasing in 2024 and reached 4.9% in July. This is higher compared with the low reached in 2023 and is 0.8% higher than the 4.1% in July 2019. Labor force participation was 63.6% in July compared to its recent peak of 64.5% in June 2023. Washington's June forecasts estimates a 1.4% increase in Washington employment this year and expects a slower growth during the remainder of the forecast as the US economy slows with employment growth averaging 1% per year in 2025 through 2029. Washington's personal income for Q1 2024 compared to Q4 2023 increased by 6.1% and was the 36th highest among the states and District of Columbia and trailed the rate of increase for the US as a whole. The increase in personal income is driven by other increases in other income such as financial market performance of stocks like Microsoft and Amazon. Overall, major metrics point to a slower, but still healthy economy.

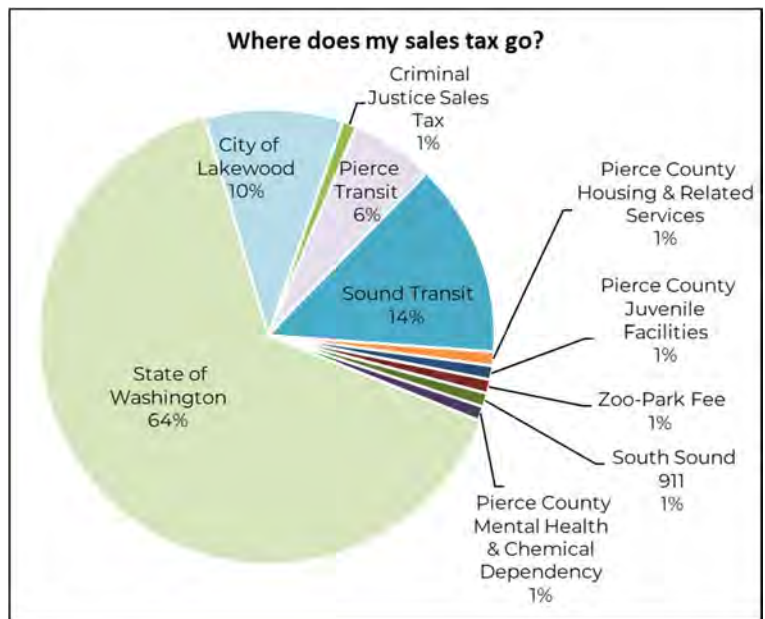
General/Street Fund – Major Revenue Sources

Sales & Use Tax (RCW 82.14)

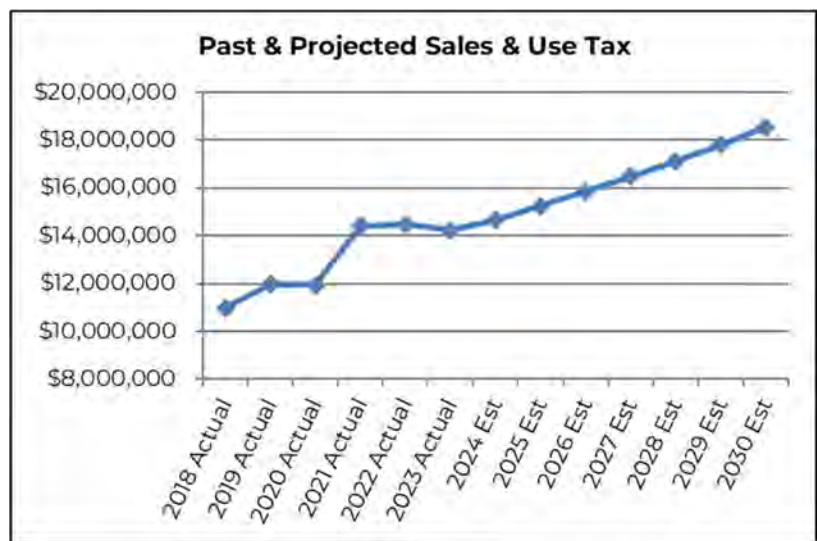
The City of Lakewood has a local sales and use tax rate of up to 1% to fund general government programs. Of this total 15% is provided to Pierce County per state law. Currently the City imposes both the basic 0.5% and the optional 0.5% sales and use tax. This tax is imposed on personal and business purchases of tangible property. The retail sales tax is also assessed on some services such as repairs and construction. Revenues are accounted for in the General Fund.

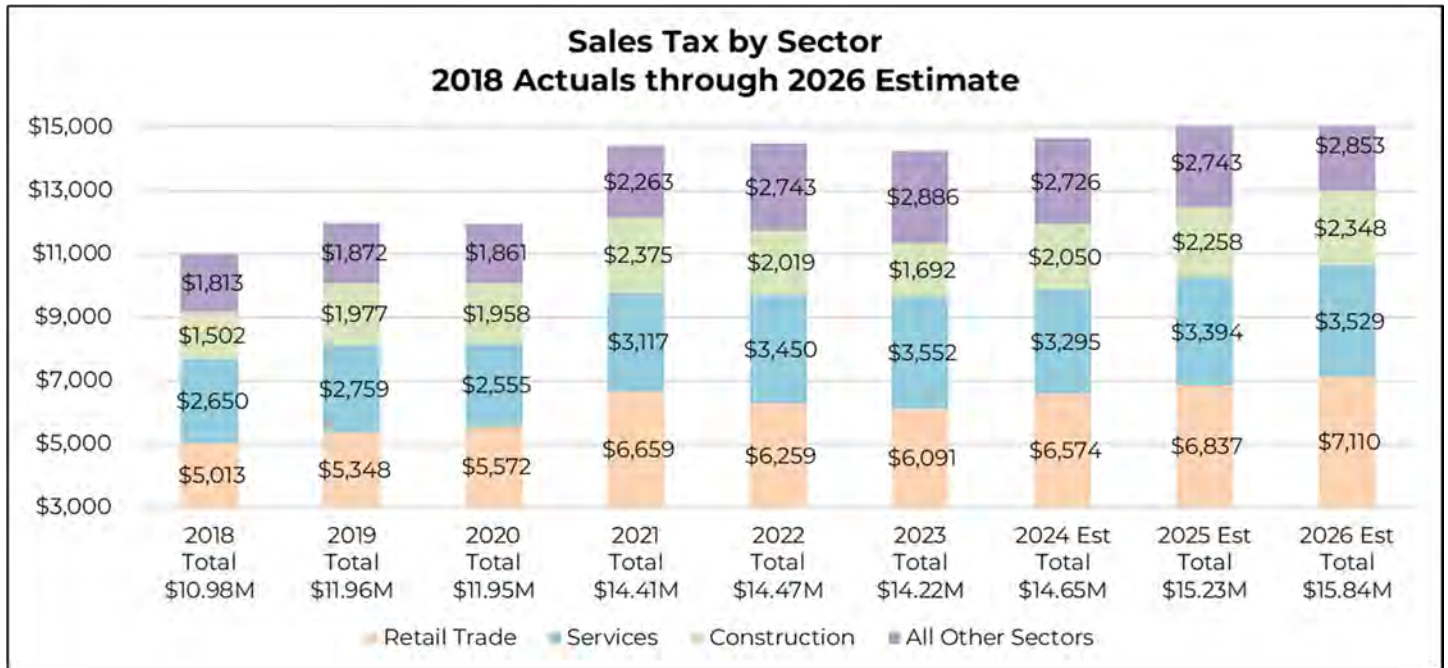
The City of Lakewood receives 1% of the 10.1% sales tax rate. Of the 1%, Lakewood receives 0.84% (Pierce County receives 15% of the 1% and the State receives 1% of the 1% leaving 84% (.84%) to the City of Lakewood.

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%



Year	Sales & Use Tax	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2018 Actual	\$ 10,978,014	26.3%	\$ 1,019,491	10.2%
2019 Actual	\$ 11,955,004	27.6%	\$ 976,990	8.9%
2020 Actual	\$ 11,946,044	28.9%	\$ (8,960)	-0.1%
2021 Actual	\$ 14,413,902	31.1%	\$ 2,467,858	20.7%
2022 Actual	\$ 14,471,103	30.7%	\$ 57,201	0.4%
2023 Actual	\$ 14,221,039	29.8%	\$ (250,063)	-1.7%
2024 Est	\$ 14,645,000	29.0%	\$ 423,961	3.0%
2025 Est	\$ 15,230,800	29.0%	\$ 585,800	4.0%
2026 Est	\$ 15,840,000	29.3%	\$ 609,200	4.0%
2027 Est	\$ 16,473,600	31.0%	\$ 633,600	4.0%
2028 Est	\$ 17,132,500	31.3%	\$ 658,900	4.0%
2029 Est	\$ 17,817,800	31.6%	\$ 685,300	4.0%
2030 Est	\$ 18,530,500	31.9%	\$ 712,700	4.0%
Average 6 Year Change (2018 - 2023)				4.9%





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%	\$ 1,087 20%	\$ 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%	\$ 562 22%	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%	\$ 417 21%	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%	\$ 151 29%	791	5%	\$ 123 18%	765	5%	\$ (27) -3%
Information	\$ 484	4%	\$ (15) -3%	\$ 478	4%	\$ (6) -1%	\$ 483	4%	\$ 5 1%	517	4%	\$ 34 7%	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%	\$ 92 20%	700	5%	\$ 141 25%	728	5%	\$ 28 4%
Manufacturing	\$ 222	2%	\$ 16 8%	\$ 175	1%	\$ (46) -21%	\$ 170	1%	\$ (5) -3%	216	1%	\$ 45 26%	239	2%	\$ 23 11%	266	2%	\$ 27 11%
Government	\$ 171	2%	\$ 36 27%	\$ 124	1%	\$ (47) -27%	\$ 160	1%	\$ 36 29%	212	1%	\$ 53 33%	237	2%	\$ 25 12%	300	2%	\$ 62 26%
Other	\$ 61	1%	\$ (34) -36%	\$ 70	1%	\$ 9 15%	\$ 63	1%	(7) -10%	91	1%	\$ 28 44%	220	2%	\$ 129 141%	238	2%	\$ 18 8%
Total	\$ 10,978		\$ 1,019 10%	\$ 11,956		\$ 978 9%	\$ 11,946		\$ (10) 0%	\$ 14,414		\$ 2,468 21%	\$ 14,471		\$ 57 0%	\$ 14,221		\$ (250) -2%

Property Tax (RCW 84.52)

Washington State’s property tax system is a “budget-based” property tax. In this system, cities and other taxing districts must establish the total dollar amount of property tax revenue they wish to generate for the upcoming year, subject to certain restrictions. Once the total dollar amount is established, the county assessor calculates the levy rate based on the total assessed valuation of all properties.

The three main components to the property tax calculation are:

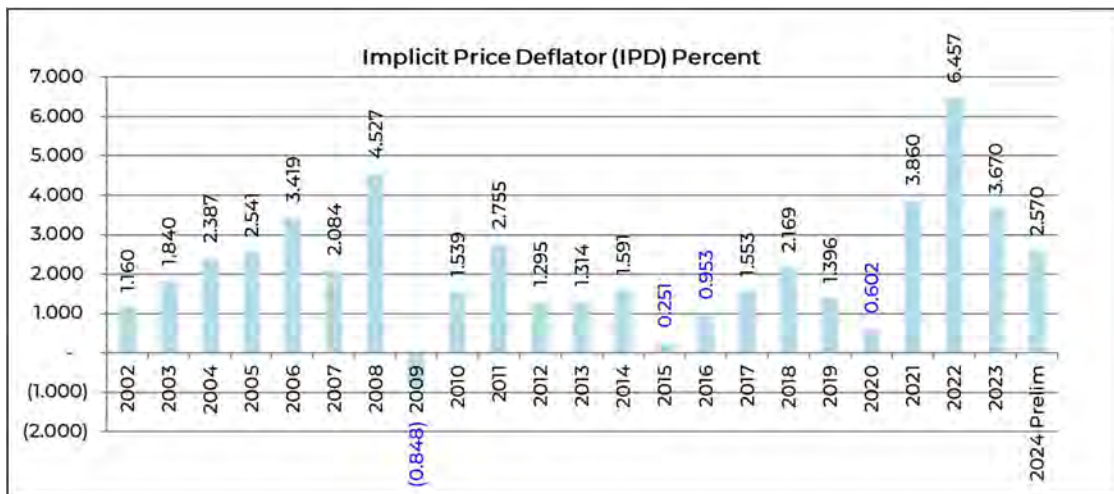
- **Levy Amount:** Refers to the total dollar amount of property taxes to be collected in one year.
- **Levy Rate:** Refers to how much an individual property owner owes and is expressed as a dollar amount per \$1,000 assessed value.
- **Assessed Value:** Refers to the market value and is the amount of money a buyer of property would pay to a willing seller (“true and fair value”). The county assessor’s office is responsible for assessing properties and must update assessed values for all properties every year, with physical inspections of each property at least once every six years. The annual revaluations in between each inspection are estimates based on statistical analysis and market data.

Washington State Constitution limits the total regular property tax rate on any individual property, including state, county, city and most local government property taxes to 1% of the property’s true and fair value. This equates to \$10 per \$1,000 assessed value and is referred to as the \$10 limit (constitutional levy rate limit). Exceptions to the \$10 limit applies to: port districts and public utility districts; voter-approved excess levy for maintenance and operations purposes which may only be approved one year at a time; and for the repayment of voter-approved general obligation (GO) debt until the debt is repaid.

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.

Each year the City Council adopts a property tax rate by ordinance, which although established by ordinance is not codified. The ordinance must be provided to the Pierce County Council by November 30th as they have the duty to establish the actual property tax rate based upon the amount of property tax collections requested by a city, unless the City Council establishes a rate. The Lakewood City Council does not set the rate; however, does limit the amount of taxes to be collected.

Per state law, the City is authorized to increase its property tax annually up to the lesser of Implicit Price Deflator (IPD) or one percent (1%). The rate of inflation is the percent change in the implicit price deflator for personal consumption as published by the Bureau of Economic Analysis on or before the September 25 statutory deadline in RCW 84.55.005. The IPD for 2025 property tax is 2.57%. This means the City can take the full 1% levy increase in 2025 without the City Council adopting a declaration of substantial need.

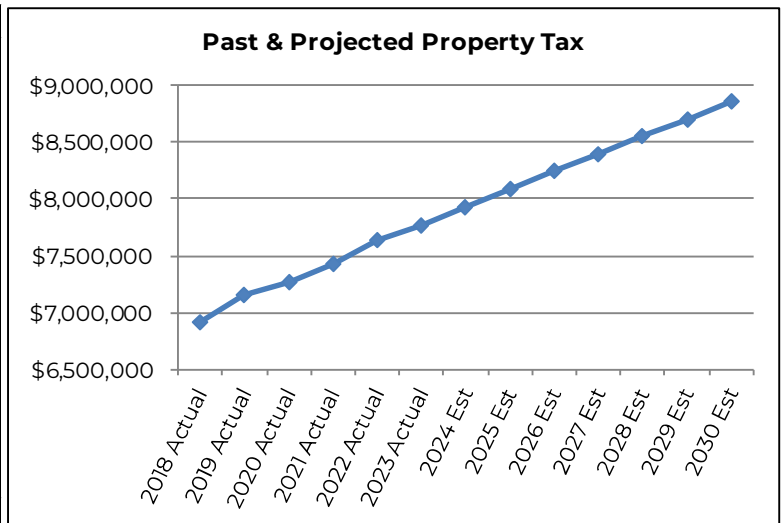


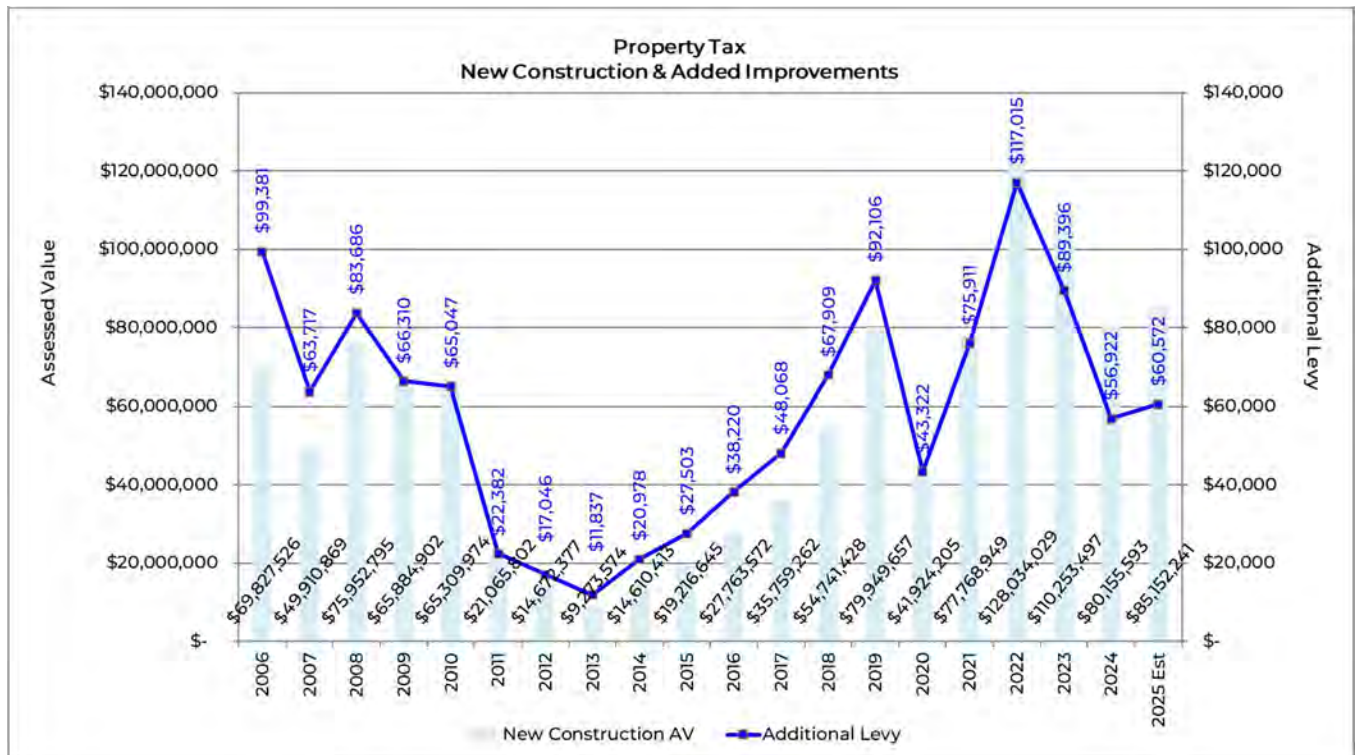
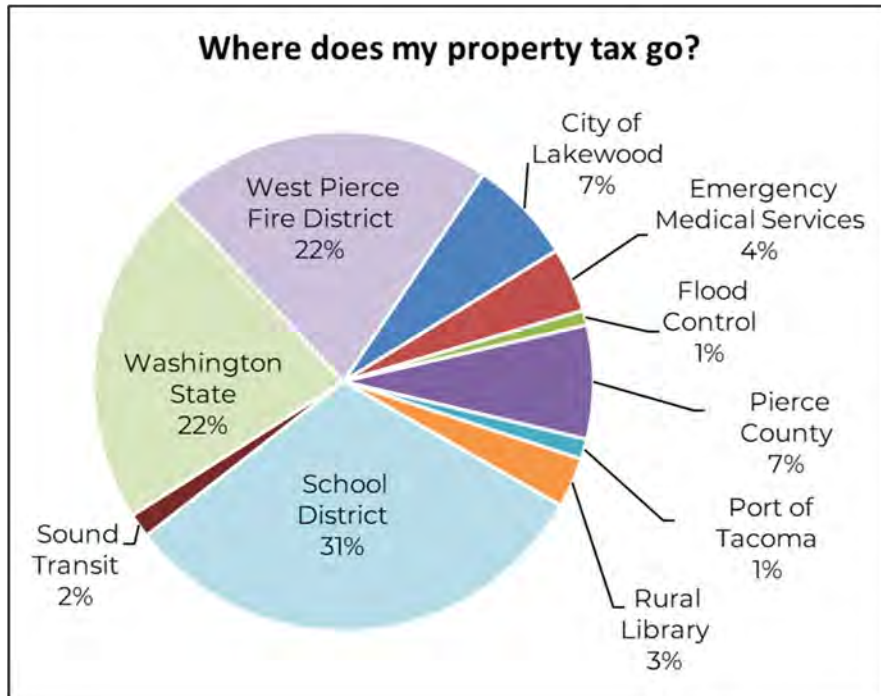
Levy Rate Per \$1,000 Assessed Value (AV)								
Taxing District	2018	2019	2020	2021	2022	2023	2024	2025 Est *
City of Lakewood	\$ 1.15	\$ 1.03	\$ 0.98	\$ 0.91	\$ 0.81	\$ 0.71	\$ 0.71	\$ 0.68
Emergency Medical Services	0.48	0.44	0.50	0.49	0.45	0.41	0.44	-
Flood Control	0.08	0.08	0.10	0.10	0.10	0.10	0.10	-
Pierce County	1.23	1.13	1.05	0.98	0.88	0.75	0.77	-
Port of Tacoma	0.18	0.18	0.18	0.17	0.15	0.13	0.14	-
Rural Library	0.43	0.50	0.47	0.44	0.39	0.33	0.34	-
School District	4.96	2.88	3.78	3.74	3.46	3.13	3.27	-
Sound Transit	0.23	0.21	0.20	0.20	0.18	0.16	0.16	-
Washington State	2.91	2.62	3.01	2.93	2.66	2.31	2.31	-
West Pierce Fire District	2.78	2.48	2.81	2.67	2.26	2.00	2.24	-
Total Levy Rate	\$ 14.43	\$ 11.54	\$ 13.08	\$ 12.63	\$ 11.35	\$ 10.04	\$ 10.49	
Total AV (\$ in billions)	\$ 2.91	\$ 6.93	\$ 7.46	\$ 8.11	\$ 9.33	\$ 10.95	\$ 11.15	\$ 11.86

* 2025 levy rates for other taxing jurisdictions will be available Q1 2025.

Property tax revenue estimates are based on the 1% levy increase plus new construction, increase in state assessed values, administrative refunds, and tax increment finance area (new beginning in 2025) as authorized by state law.

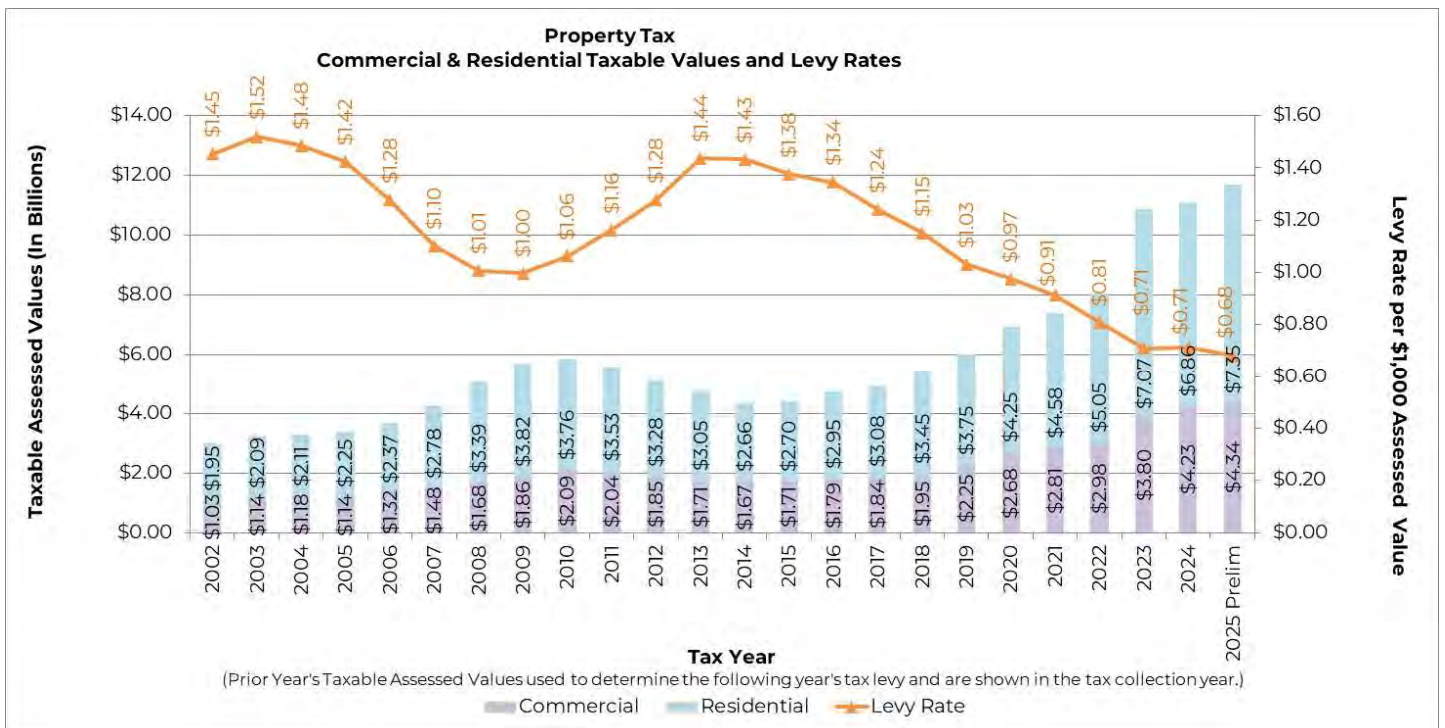
Year	Property Tax	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2018 Actual	\$ 6,910,944	16.5%	\$ 169,337	2.5%
2019 Actual	\$ 7,159,443	16.5%	\$ 248,499	3.6%
2020 Actual	\$ 7,259,756	17.6%	\$ 100,313	1.4%
2021 Actual	\$ 7,431,434	16.0%	\$ 171,678	2.4%
2022 Actual	\$ 7,636,449	16.2%	\$ 205,015	2.8%
2023 Actual	\$ 7,762,883	16.3%	\$ 126,434	1.7%
2024 Est	\$ 7,931,957	15.7%	\$ 169,074	2.2%
2025 Est	\$ 8,088,180	15.4%	\$ 156,223	2.0%
2026 Est	\$ 8,241,855	15.2%	\$ 153,675	1.9%
2027 Est	\$ 8,394,300	15.8%	\$ 152,445	1.8%
2028 Est	\$ 8,548,200	15.6%	\$ 153,900	1.8%
2029 Est	\$ 8,703,700	15.4%	\$ 155,500	1.8%
2030 Est	\$ 8,860,700	15.3%	\$ 157,000	1.8%
Average 6 Year Change (2018 - 2023)				2.1%





Year	Taxable Values (In Billions)										
					Total	Change From Prior Year					
	Commercial	%	Residential	%		Commercial		Residential		Total	
						\$	%	\$	%	\$	%
2002	\$1.03	35%	\$1.95	65%	\$2.98	\$0.06	5.6%	\$0.14	7.5%	\$0.19	6.8%
2003	\$1.14	35%	\$2.09	65%	\$3.23	\$0.10	10.1%	\$0.14	7.1%	\$0.24	8.2%
2004	\$1.18	36%	\$2.11	64%	\$3.28	\$0.04	3.3%	\$0.02	0.9%	\$0.06	1.7%
2005	\$1.14	34%	\$2.25	66%	\$3.38	(\$0.04)	-3.1%	\$0.14	6.5%	\$0.10	3.1%
2006	\$1.32	36%	\$2.37	64%	\$3.69	\$0.18	15.6%	\$0.13	5.6%	\$0.30	9.0%
2007	\$1.48	35%	\$2.78	65%	\$4.27	\$0.17	12.8%	\$0.41	17.3%	\$0.58	15.7%
2008	\$1.68	33%	\$3.39	67%	\$5.07	\$0.19	12.9%	\$0.61	21.9%	\$0.80	18.8%
2009	\$1.86	33%	\$3.82	67%	\$5.67	\$0.18	10.7%	\$0.42	12.5%	\$0.60	11.9%
2010	\$2.09	36%	\$3.76	64%	\$5.85	\$0.23	12.5%	(\$0.06)	-1.5%	\$0.18	3.1%
2011	\$2.04	37%	\$3.53	63%	\$5.57	(\$0.05)	-2.2%	(\$0.23)	-6.2%	(\$0.28)	-4.8%
2012	\$1.85	36%	\$3.28	64%	\$5.13	(\$0.19)	-9.3%	(\$0.25)	-7.1%	(\$0.44)	-7.9%
2013	\$1.71	36%	\$3.05	64%	\$4.77	(\$0.14)	-7.5%	(\$0.22)	-6.8%	(\$0.36)	-7.1%
2014	\$1.67	39%	\$2.66	61%	\$4.33	(\$0.05)	-2.7%	(\$0.39)	-12.8%	(\$0.44)	-9.2%
2015	\$1.71	39%	\$2.70	61%	\$4.41	\$0.04	2.7%	\$0.03	1.2%	\$0.08	1.8%
2016	\$1.79	38%	\$2.95	62%	\$4.74	\$0.08	4.8%	\$0.25	9.4%	\$0.33	7.6%
2017	\$1.84	37%	\$3.08	63%	\$4.93	\$0.05	2.7%	\$0.14	4.6%	\$0.18	3.9%
2018	\$1.95	36%	\$3.45	64%	\$5.40	\$0.11	5.8%	\$0.36	11.8%	\$0.47	9.5%
2019	\$2.25	37%	\$3.75	63%	\$6.00	\$0.30	15.4%	\$0.31	8.9%	\$0.61	11.2%
2020	\$2.68	39%	\$4.25	61%	\$6.93	\$0.43	19.1%	\$0.50	13.3%	\$0.93	15.4%
2021	\$2.81	38%	\$4.58	62%	\$7.39	\$0.13	4.9%	\$0.33	7.7%	\$0.46	6.6%
2022	\$2.98	37%	\$5.05	63%	\$8.03	\$0.17	6.1%	\$0.47	10.3%	\$0.64	8.7%
2023	\$3.80	35%	\$7.07	65%	\$10.87	\$0.81	27.3%	\$2.02	40.1%	\$2.84	35.3%
2024	\$4.23	38%	\$6.86	62%	\$11.08	\$0.43	11.3%	(\$0.21)	-3.0%	\$0.21	2.0%
2025 Prelim	\$4.34	37%	\$7.35	63%	\$11.69	\$0.11	2.7%	\$0.49	7.1%	\$0.60	5.4%

Taxable values are from the prior year which are used to determine the following year's levy rate and are shown in the applicable tax collection year. Values listed above continue to be adjusted after the certification of value due to exemptions, board of equalization actions, destroyed property, etc.

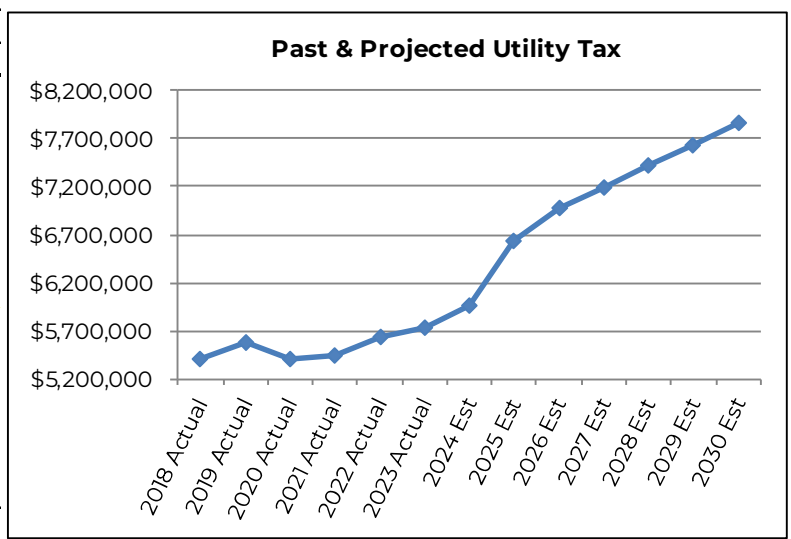


Utility Tax (RCW 35.21.870)

Cities and towns in Washington State are authorized to levy a business and occupation tax (RCW 35.22.280(32)) on public utility businesses based on revenues they generate within the city or town, known as a utility tax. The rate of taxes for electric, phone, and natural gas utilities are limited to 6% (RCW 35.21.870) without voter approval. There is no limitation on tax rates for water, sewer, solid waste, or stormwater utilities. Internet and satellite TV may not be taxed and cable TV has special provisions (tax rate may not be “unduly discriminatory”). Utility taxes are levied on the gross income earned by private utilities from operations within the City of Lakewood boundaries. Taxable utilities include electric, natural gas, cable, cellular, telephone, and solid waste. The city is also authorized to impose a utility tax on its own stormwater utility. The utility tax is a general purpose revenue source received into the General Fund.

The City currently levies a tax of 5% on gross income for electric and gas services and 6% of gross income for solid waste, cable, cellular phone, landlines and storm drainage. The rate on electric and gas is proposed to increase from 5% to 6%, the maximum rate allowed without voter-approval. With the new proposed utility tax rate, electricity and natural gas will be consistent with the majority of surrounding cities and also consistent with the City’s utility tax on phone/cell, cable tv, solid waste and stormwater.

Year	Utility Tax	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2018 Actual	\$ 5,408,728	13.0%	\$ (335,332)	-5.8%
2019 Actual	\$ 5,575,351	12.9%	\$ 166,623	3.1%
2020 Actual	\$ 5,402,943	13.1%	\$ (172,408)	-3.1%
2021 Actual	\$ 5,436,800	11.7%	\$ 33,857	0.6%
2022 Actual	\$ 5,628,300	11.9%	\$ 191,500	3.5%
2023 Actual	\$ 5,732,027	12.0%	\$ 103,727	1.8%
2024 Est	\$ 5,970,000	11.8%	\$ 237,973	4.2%
2025 Est	\$ 6,624,030	12.6%	\$ 654,030	11.0%
2026 Est	\$ 6,985,840	12.9%	\$ 361,810	5.5%
2027 Est	\$ 7,195,400	13.6%	\$ 209,560	3.0%
2028 Est	\$ 7,411,300	13.6%	\$ 215,900	3.0%
2029 Est	\$ 7,633,700	13.6%	\$ 222,400	3.0%
2030 Est	\$ 7,862,600	13.5%	\$ 228,900	3.0%
Average 6 Year Change (2018 - 2023)			1.0%	



Most surrounding cities assess utility tax rate of 6% on electricity and natural gas.

The impact of increasing the utility tax to 6% for the average Lakewood residential bill is as follows:

- Natural gas – average monthly increase \$1.00
- Electricity
 - Puget Sound Energy – average monthly increase \$1.63
 - Lakeview Light & Power – average monthly increase \$1.08

The City of Lakewood offers a **utility tax relief program** to reimburse qualifying low income seniors and disabled persons for their utility tax payments. To qualify a person must be either 62 years of age or older or be permanently disabled, and the person must have an income less than 50% of the median income. Applicants must be a resident of Lakewood and the amount of relief will be prorated on a monthly basis for each month that the customer was a resident. Applicants must apply each year for the program. The maximum relief available is \$30 per year (\$10 per utility for electric, natural gas and telephone).

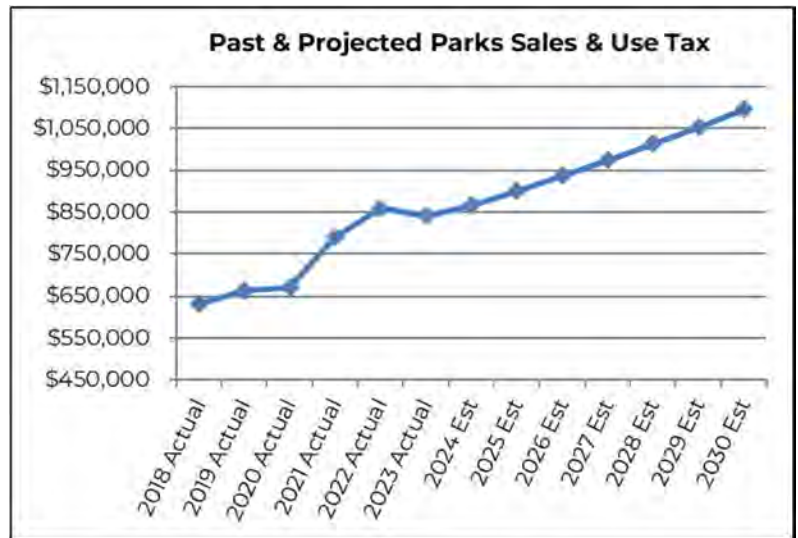
City	Electricity	Natural Gas
Auburn	6%	6%
Bonney Lake	6%	6%
Buckley	6%	6%
Carbonado	6%	6%
DuPont	6%	6%
Eatonville	6%	0%
Edgewood	6%	6%
Fife	6%	6%
Fircrest	6%	6%
Gig Harbor	5%	5%
Lakewood (Proposed)	6%	6%
Milton	6%	6%
Orting	6%	6%
Puyallup	4.2%	4.2%
Roy	6%	6%
Ruston	6%	0%
South Prairie	6%	6%
Steilacoom	6%	6%
Sumner	6%	6%
Tacoma	7.5%	7.5%
University Place	6%	6%

General/Street Fund – Other Revenue Sources

Parks Sales & Use Tax (RCW 82.14.400)

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 split 50-50 between the Parks District and the cities not contained in the District and the county. The City receives the parks sales tax from the Pierce County on a monthly basis and funds are deposited into the General Fund for parks and recreation purposes.

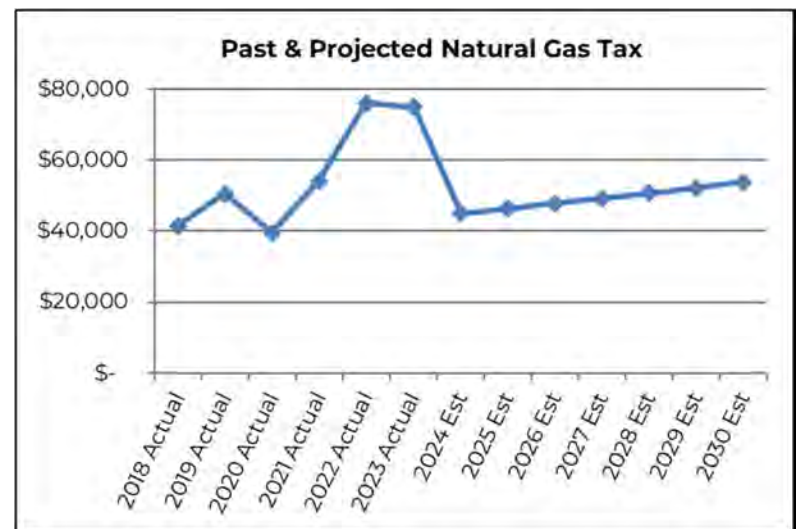
Year	Parks Sales & Use Tax	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2018 Actual	\$ 631,395	1.5%	\$ 46,306	7.9%
2019 Actual	\$ 663,655	1.5%	\$ 32,260	5.1%
2020 Actual	\$ 671,080	1.6%	\$ 7,425	1.1%
2021 Actual	\$ 789,461	1.7%	\$ 118,381	17.6%
2022 Actual	\$ 858,957	1.8%	\$ 69,496	8.8%
2023 Actual	\$ 840,609	1.8%	\$ (18,348)	-2.1%
2024 Est	\$ 866,000	1.7%	\$ 25,391	3.0%
2025 Est	\$ 900,600	1.7%	\$ 34,600	4.0%
2026 Est	\$ 936,600	1.7%	\$ 36,000	4.0%
2027 Est	\$ 974,100	1.8%	\$ 37,500	4.0%
2028 Est	\$ 1,013,100	1.9%	\$ 39,000	4.0%
2029 Est	\$ 1,053,600	1.9%	\$ 40,500	4.0%
2030 Est	\$ 1,095,700	1.9%	\$ 42,100	4.0%
Average 6 Year Change (2018 - 2023)			5.5%	



Natural Gas Use Tax (RCW 82.14.230)

The governing body of any city, while not required by legislative mandate to do so, may by resolution or ordinance, fix and impose on every person a use tax for the privilege of using natural gas or manufactured gas in the City as a consumer. The Department of Revenue administers and collects the natural gas use tax. The State Treasurer’s Office, upon certification from the Department of Revenue, remits amounts due to local governments on a monthly basis. Funds are receipted into the General Fund and used for general purposes.

Year	Natural Gas Use Tax	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2018 Actual	\$ 41,558	0.1%	\$ 2,842	7.3%
2019 Actual	\$ 50,477	0.1%	\$ 8,919	21.5%
2020 Actual	\$ 39,494	0.1%	\$ (10,983)	-21.8%
2021 Actual	\$ 54,213	0.1%	\$ 14,719	37.3%
2022 Actual	\$ 76,041	0.2%	\$ 21,828	40.3%
2023 Actual	\$ 74,873	0.2%	\$ (1,168)	-1.5%
2024 Est	\$ 45,000	0.1%	\$ (29,873)	-39.9%
2025 Est	\$ 46,400	0.1%	\$ 1,400	3.1%
2026 Est	\$ 47,800	0.1%	\$ 1,400	3.0%
2027 Est	\$ 49,200	0.1%	\$ 1,400	2.9%
2028 Est	\$ 50,700	0.1%	\$ 1,500	3.0%
2029 Est	\$ 52,200	0.1%	\$ 1,500	3.0%
2030 Est	\$ 53,800	0.1%	\$ 1,600	3.1%
Average 6 Year Change (2018 - 2023)			13.4%	



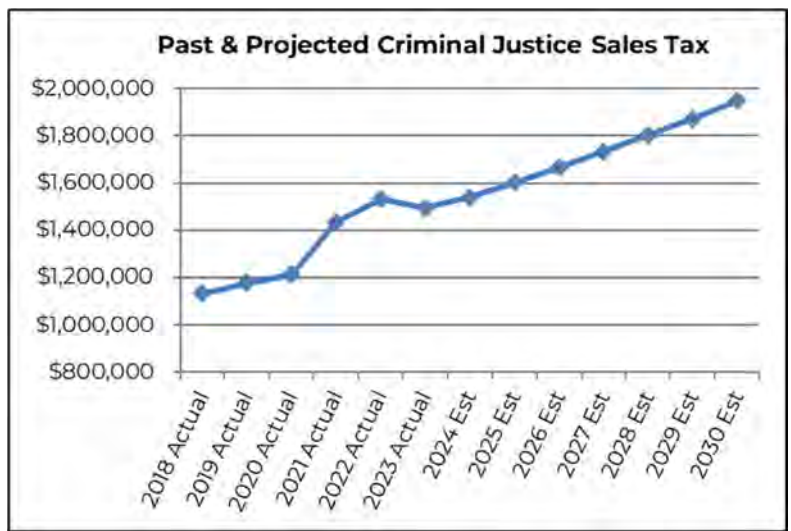
Criminal Justice Sales Tax (RCW 82.14.340)

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. Ten percent of the funds are distributed to the county in which the tax was collected. The remainder of the funds (90%) is then distributed to the county (for unincorporated areas) and cities within the county based on population as last determined by the Office of Financial Management.

Moneys received from this tax must be expended 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 0.123.020.

In the expenditure of funds for criminal justice purposes, cities and counties, or any combination thereof, are authorized to participate in agreements to jointly expend funds for criminal justice purposes of mutual benefit. Such criminal justice purposes of mutual benefit include, but are not limited to, the construction, improvement, and expansion of jails, court facilities, juvenile justice facilities, and services with ancillary benefits to the civil justice system.

Year	Criminal Justice Sales Tax	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2018 Actual	\$ 1,133,354	2.7%	\$ 86,279	8.2%
2019 Actual	\$ 1,179,058	2.7%	\$ 45,704	4.0%
2020 Actual	\$ 1,213,087	2.9%	\$ 34,029	2.9%
2021 Actual	\$ 1,434,092	3.1%	\$ 221,005	18.2%
2022 Actual	\$ 1,530,752	3.2%	\$ 96,660	6.7%
2023 Actual	\$ 1,495,607	3.1%	\$ (35,145)	-2.3%
2024 Est	\$ 1,540,500	3.1%	\$ 44,893	3.0%
2025 Est	\$ 1,602,100	3.1%	\$ 61,600	4.0%
2026 Est	\$ 1,666,200	3.1%	\$ 64,100	4.0%
2027 Est	\$ 1,732,800	3.3%	\$ 66,600	4.0%
2028 Est	\$ 1,802,100	3.3%	\$ 69,300	4.0%
2029 Est	\$ 1,874,200	3.3%	\$ 72,100	4.0%
2030 Est	\$ 1,949,200	3.4%	\$ 75,000	4.0%
Average 6 Year Change (2018 - 2023)				5.3%



Gambling Excise Tax (RCW 9.46)

Gambling activities are regulated by the state, with the Washington State Gambling Commission regulating and licensing most gambling activities under chapter 9.46 RCW. Cities and towns are limited in their authority to regulate gambling, but they may prohibit any or all gambling activities for which licenses are required.

Cities are authorized, without voter-approval, to assess gambling excise tax on gambling proceeds. A comparison of the City's rate versus the maximum rate authorized under Washington State law is provided below.

Gambling Activity	Maximum Tax Rate Authorized by State Law	Tax Rate Imposed by City
Amusement Games	Actual cost of enforcement, not to exceed 2% of net receipts *	2% of net receipts
Bingo	5% of net receipts *	5% of net receipts
Punch boards and pull-tabs <i>by charitable or nonprofit organizations</i>	10% of net receipts	Punch boards 3% of gross receipts Pulltabs 5% of gross receipts
Punch boards and pull-tabs <i>By commercial stimulant operators</i>	5% of gross receipts or 10% of net receipts	Punch boards 3% of gross receipts Pulltabs 5% of gross receipts
Raffles	5% of net receipts **	n/a
Social Card Games	20% of gross receipts	11% of gross receipts

* For amusement and bingo games, charitable or nonprofit organizations with no paid operating or management personnel and combined net receipts of \$5,000 or less are exempt from taxation.

** For raffles conducted by a bona fide charitable or nonprofit organization, the first \$10,000 of net receipts are exempt from taxation.

RCW 9.46.113 states that cities that levy gambling taxes “shall use the revenue from such tax primarily for the purpose of enforcement of the provisions of this chapter.” In 1991, the Washington State Supreme Court handed down a decision (American Legion Post No. 32 v. City of Walla Walla) that clarified the definition of “primarily.” In that decision, the court said that gambling tax must “first be used” for gambling law enforcement purposes to the extent necessary for that city. The remaining funds may be used for any general government purpose. The court also recognized that enforcement does not necessarily encompass only police activity related to gambling activities. A general police presence can help prevent illegal gambling activities.

The majority of the City's gambling tax comes from card rooms (approximately 94%) and the remainder comes primarily from punchboards and pull-tabs. Gambling taxes are due by the 15th day of the month following the month in which the tax is accrued.

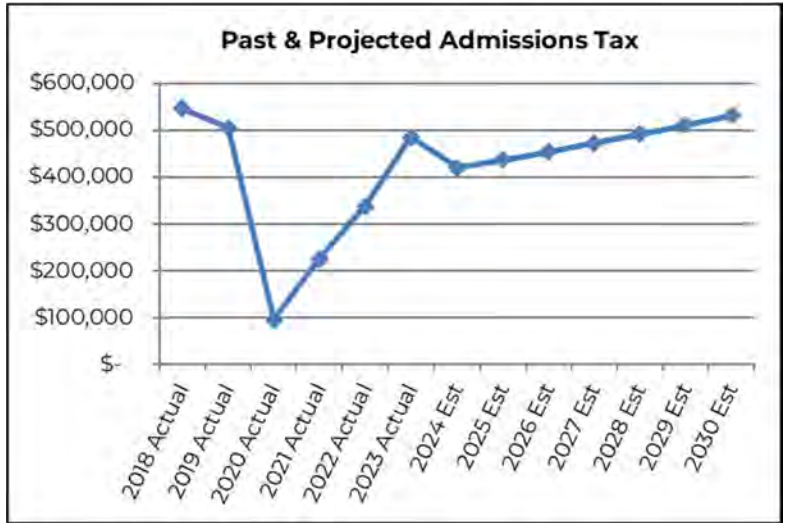
Year	Gambling Tax	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2018 Actual	\$ 3,181,655	7.6%	\$ 380,700	13.6%
2019 Actual	\$ 3,099,813	7.2%	\$ (81,842)	-2.6%
2020 Actual	\$ 1,910,429	4.6%	\$ (1,189,384)	-38.4%
2021 Actual	\$ 3,786,769	8.2%	\$ 1,876,340	98.2%
2022 Actual	\$ 3,931,398	8.3%	\$ 144,629	3.8%
2023 Actual	\$ 3,048,637	6.4%	\$ (882,761)	-22.5%
2024 Est	\$ 2,633,700	5.2%	\$ (414,937)	-13.6%
2025 Est	\$ 2,710,700	5.2%	\$ 77,000	2.9%
2026 Est	\$ 2,789,900	5.2%	\$ 79,200	2.9%
2027 Est	\$ 2,871,500	5.4%	\$ 81,600	2.9%
2028 Est	\$ 2,955,500	5.4%	\$ 84,000	2.9%
2029 Est	\$ 3,042,000	5.4%	\$ 86,500	2.9%
2030 Est	\$ 3,131,100	5.4%	\$ 89,100	2.9%
Average 6 Year Change (2018 - 2023)				-0.7%



Admissions Tax (RCW 35.21.280)

An admissions tax of 5% is levied and imposed upon every person (including children without regard to age) who pays and admission charge to any place or event including play tickets, entrance fees and cover charges to clubs. The tax is due to the City of Lakewood from the person or organization collecting the admission fee by the 15th day of the month following the “reporting period” in which the activity occurred. The reporting periods are two-month blocks of time (i.e. Jan/Feb reporting period due March 15th).

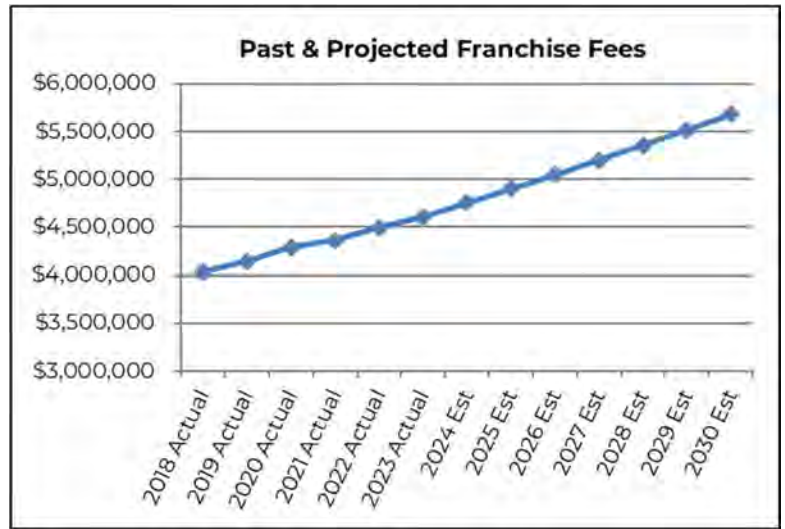
Year	Admissions Tax	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2018 Actual	\$ 545,816	1.3%	\$ 6,677	1.2%
2019 Actual	\$ 504,879	1.2%	\$ (40,937)	-7.5%
2020 Actual	\$ 96,599	0.2%	\$ (408,280)	-80.9%
2021 Actual	\$ 226,165	0.5%	\$ 129,566	134.1%
2022 Actual	\$ 337,384	0.7%	\$ 111,219	49.2%
2023 Actual	\$ 484,965	1.0%	\$ 147,581	43.7%
2024 Est	\$ 419,500	0.8%	\$ (65,465)	-13.5%
2025 Est	\$ 436,300	0.8%	\$ 16,800	4.0%
2026 Est	\$ 453,800	0.8%	\$ 17,500	4.0%
2027 Est	\$ 472,000	0.9%	\$ 18,200	4.0%
2028 Est	\$ 490,900	0.9%	\$ 18,900	4.0%
2029 Est	\$ 510,500	0.9%	\$ 19,600	4.0%
2030 Est	\$ 530,900	0.9%	\$ 20,400	4.0%
Average 6 Year Change (2018 - 2023)				-1.9%



Franchise 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 franchisees. 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.

Year	Franchise Fees	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2018 Actual	\$ 4,035,453	9.7%	\$ 302,063	8.1%
2019 Actual	\$ 4,145,138	9.6%	\$ 109,685	2.7%
2020 Actual	\$ 4,289,904	10.4%	\$ 144,766	3.5%
2021 Actual	\$ 4,364,450	9.4%	\$ 74,546	1.7%
2022 Actual	\$ 4,494,718	9.5%	\$ 130,268	3.0%
2023 Actual	\$ 4,606,254	9.7%	\$ 111,536	2.5%
2024 Est	\$ 4,758,500	9.4%	\$ 152,246	3.3%
2025 Est	\$ 4,901,300	9.3%	\$ 142,800	3.0%
2026 Est	\$ 5,048,300	9.3%	\$ 147,000	3.0%
2027 Est	\$ 5,199,900	9.8%	\$ 151,600	3.0%
2028 Est	\$ 5,355,800	9.8%	\$ 155,900	3.0%
2029 Est	\$ 5,516,500	9.8%	\$ 160,700	3.0%
2030 Est	\$ 5,682,000	9.8%	\$ 165,500	3.0%
Average 6 Year Change (2018 - 2023)			2.4%	

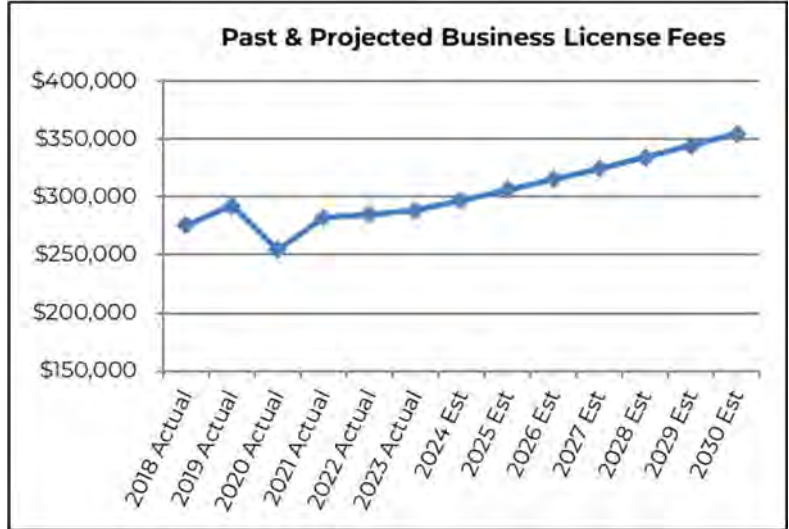


	Utility	Contract Expiration	Utility Tax	Franchise Fee	Non-Compete Fee
1	Comcast Phone	11/02/25	6.00%	-	-
2	Comcast Cable	12/04/25	6.00%	5.00%	-
3	Integra Communications	07/27/24	6.00%	-	-
4	Lakeview Light & Power	12/22/27	5.00%	-	-
5	Lakewood Water District	12/22/26	-	-	6.00%
6	Pierce County Sanitary Sewer	03/13/31	-	-	6.00%
7	Puget Sound Energy	01/20/26	5.00%	-	-
8(a)	Lightcurve (formerly Rainier Connect) Cable TV	7/3/2029	6%	5%	-
8(b)	Telecommunications	7/3/2029	6%	5%	-
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	-	-	-

Business License

Businesses located or doing business in the City must obtain a local business license prior to commencing operations. Business license fees are set by the City Council and may be changed 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. Organizations 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. The higher figure includes temporary and construction contractor licenses.

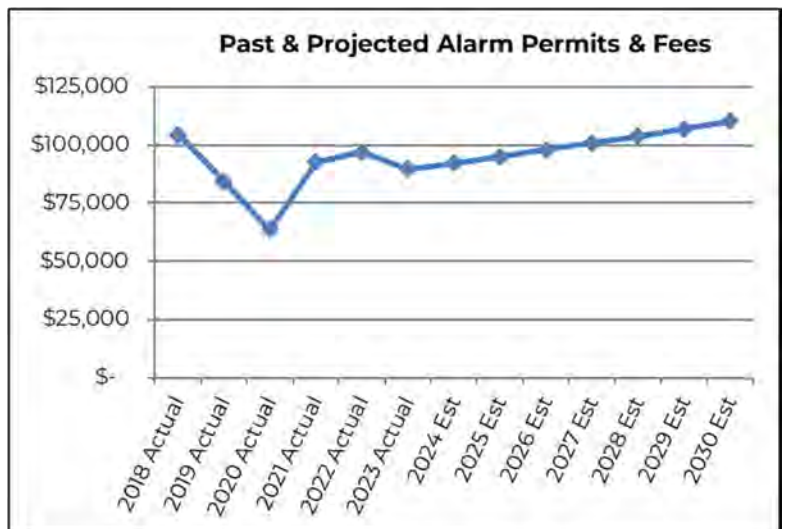
Year	Business License Fees	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2018 Actual	\$ 275,552	0.7%	\$ 15,488	6.0%
2019 Actual	\$ 292,489	0.7%	\$ 16,937	6.1%
2020 Actual	\$ 254,104	0.6%	\$ (38,385)	-13.1%
2021 Actual	\$ 282,550	0.6%	\$ 28,446	11.2%
2022 Actual	\$ 285,000	0.6%	\$ 2,450	0.9%
2023 Actual	\$ 288,640	0.6%	\$ 3,640	1.3%
2024 Est	\$ 297,300	0.6%	\$ 8,660	3.0%
2025 Est	\$ 306,200	0.6%	\$ 8,900	3.0%
2026 Est	\$ 315,300	0.6%	\$ 9,100	3.0%
2027 Est	\$ 324,700	0.6%	\$ 9,400	3.0%
2028 Est	\$ 334,400	0.6%	\$ 9,700	3.0%
2029 Est	\$ 344,400	0.6%	\$ 10,000	3.0%
2030 Est	\$ 354,800	0.6%	\$ 10,400	3.0%
Average 6 Year Change (2018 - 2023)				0.8%



Alarm Permits and Fees

In December 2008, the City approved a new revised alarm ordinance and program that became effective on January 1, 2009. False alarms cost the City and citizens thousands of dollars per year and take officers away from actual emergencies. The ordinance also creates 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 permit fees are currently \$24 for commercial and residential with reduced residential rates of \$12 for senior and permanently disabled. False alarms fees are \$100 for each false burglar alarm activation and \$200 for each false robbery or panic alarm activation.

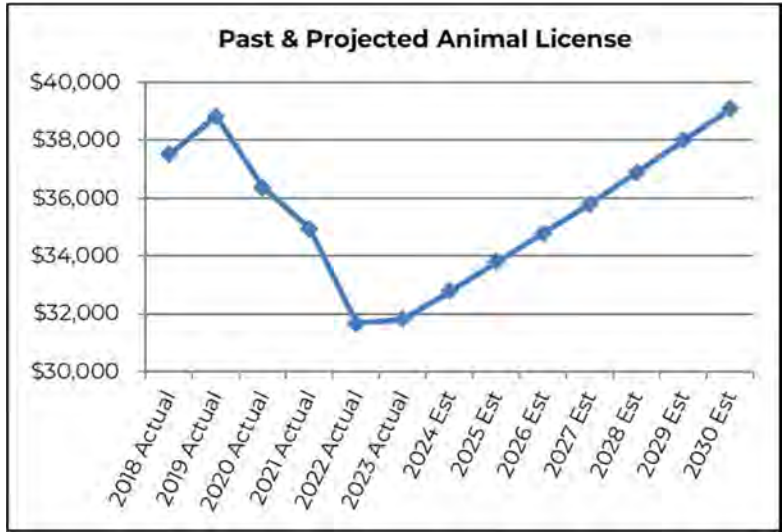
Year	Alarm Permits & Fees	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2018 Actual	\$ 104,411	0.3%	\$ (10,408)	-9.1%
2019 Actual	\$ 84,348	0.2%	\$ (20,063)	-19.2%
2020 Actual	\$ 63,533	0.2%	\$ (20,815)	-24.7%
2021 Actual	\$ 92,496	0.2%	\$ 28,963	45.6%
2022 Actual	\$ 96,803	0.2%	\$ 4,307	4.7%
2023 Actual	\$ 89,556	0.2%	\$ (7,247)	-7.5%
2024 Est	\$ 92,200	0.2%	\$ 2,644	3.0%
2025 Est	\$ 95,000	0.2%	\$ 2,800	3.0%
2026 Est	\$ 97,900	0.2%	\$ 2,900	3.1%
2027 Est	\$ 100,800	0.2%	\$ 2,900	3.0%
2028 Est	\$ 103,800	0.2%	\$ 3,000	3.0%
2029 Est	\$ 106,900	0.2%	\$ 3,100	3.0%
2030 Est	\$ 110,100	0.2%	\$ 3,200	3.0%
Average 6 Year Change (2018 - 2023)				-2.4%



Animal License

The City requires all dogs and cats residing in the city over the age of 8 weeks to be licensed. All licenses (no matter what time of year initially purchased) expire on December 31st and must be renewed by February 28th each year. Renewal notices are sent out during January each year. The fees are \$55 for unaltered dog/cat, \$24 for altered dog, \$12 for altered cat and \$4 for cats and dogs under 6 months of age. Discounted rates are provided to senior citizens (\$30 for unaltered dog/cat, \$10 for altered dog, and \$4 for altered cat)

Year	Animal License	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2018 Actual	\$ 37,525	0.1%	\$ (1,826)	-4.6%
2019 Actual	\$ 38,838	0.1%	\$ 1,313	3.5%
2020 Actual	\$ 36,376	0.1%	\$ (2,462)	-6.3%
2021 Actual	\$ 34,947	0.1%	\$ (1,429)	-3.9%
2022 Actual	\$ 31,669	0.1%	\$ (3,278)	-9.4%
2023 Actual	\$ 31,815	0.1%	\$ 146	0.5%
2024 Est	\$ 32,800	0.1%	\$ 985	3.1%
2025 Est	\$ 33,800	0.1%	\$ 1,000	3.0%
2026 Est	\$ 34,800	0.1%	\$ 1,000	3.0%
2027 Est	\$ 35,800	0.1%	\$ 1,000	2.9%
2028 Est	\$ 36,900	0.1%	\$ 1,100	3.1%
2029 Est	\$ 38,000	0.1%	\$ 1,100	3.0%
2030 Est	\$ 39,100	0.1%	\$ 1,100	2.9%
Average 6 Year Change (2018 - 2023)				-2.5%



State Shared Revenues

State shared revenues are state-collected revenues that are shared with all cities and are derived from liquor receipts (profits and taxes) and motor vehicle fuel taxes. Cities as a group receive a fixed percentage of these sources, and the funds are then allocated to individual jurisdictions on a per capita basis. Population figures, determined annually as of April 1 by the state demographer in the Office of Financial Management, are used as the basis for the per capita distribution of these funds. Other state shared revenues include sales tax mitigation, criminal justice (population, violent crimes, innovative programs, contracted programs, DUI assistance, high crime and leasehold tax.

All state shared revenues provide a funding source to the General and Street O&M funds, with the exception of the motor vehicle excise tax and multi-modal which also provides a funding source for transportation capital projects.

Most of the current biennium estimates are provided by State with no change anticipated for future years until new estimates are provided.

[Criminal Justice \(RCW 82.14.320 / RCW 82.14.330\)](#)

Cities currently receive three types of criminal justice revenue (four including criminal justice sales tax): high crime, innovative programs, population, and violent crimes. The money comes from the State's general fund and is distributed to cities on the last days of January, April, July and October. Distributions are deposited in the City's General Fund.

[Population, Violent Crime, Innovative Programs and Contracted Programs \(RCW 82.14.330\)](#)

The state provides formula funding for criminal justices purposes to cities and towns each fiscal year. The purpose of these funds is to provide fiscal assistance to local governments for criminal justice systems in order to ensure public safety.

“Contracted Programs”, “Violent Crime,” and “Population” distributions must be used for criminal justice purposes as activities that substantially assist the criminal justice system, including domestic violence programs and advocates as defined in RCW 70.12.020. The uses are the same as for high crime except it cannot be used for publications and public educational efforts dealing with runaway or at-risk youth. Additionally, these distributions may not be used to replace or

supplant existing funding, which is defined as calendar year 1989 actual operating expenditures for criminal justice purposes, excluding expenditures for extraordinary events not likely to reoccur; changes in contracted for criminal justice services, beyond the control of the jurisdiction receiving the services; and major nonrecurring capital expenditures.

“Innovative Programs” distributions must be used for 1) innovative law enforcement strategies; 2) programs to help at-risk children or child abuse victim response programs; and 3) programs designed to reduce the level of domestic violence or to provide counseling for domestic violence victims.

All cities and towns are eligible for “Population” and “Innovative Programs” distribution.

Cities that contract with another governmental agency for the majority of the city’s law enforcement services may notify the Department of Commerce by November 30th of their eligibility to receive “Contracted Services” distribution the following calendar year. The City of Lakewood does not receive the “Contracted Programs” distribution since it has its own police force.

Cities and towns eligible for a “Violent Crime” distribution must have a three-year average violent crime in excess of 150% of the statewide three-year average violent crime as reported annually by the Washington Association of Sheriffs and Police Chiefs.

RCW 82.14.320 directs a state general fund transfer each fiscal year into the Municipal Criminal Justice Assistant Account. The transfer is to increase each fiscal year by the state’s fiscal grown factor under RCW 43.135.025.

- Sixteen percent (16%) of these funds are distributed ratably to cities based on population, with each city receiving a minimum of \$1,000 per year.
- Twenty percent (20%) is distributed based on population to those cities that have had an average violent crime rate in the last three years that is 150% of the statewide average for those three years, but no more than \$1 per capita.
- Ten percent (10%) of funds are distributed on a per capita basis to “Contracted Services” cities and towns.
- Fifty-four percent (54%) of funds are distributed on a per capita basis for “Innovative Programs.”

No city or town may receive more than 30% of total funds Population and High Crime Distributions. Cities receive two Municipal Criminal Justice Assistance distributions based solely on population, but are combined into a single distribution by the Office of the State Treasurer. Distributions are made by the Office of the State Treasurer quarterly each January, April, July and October.

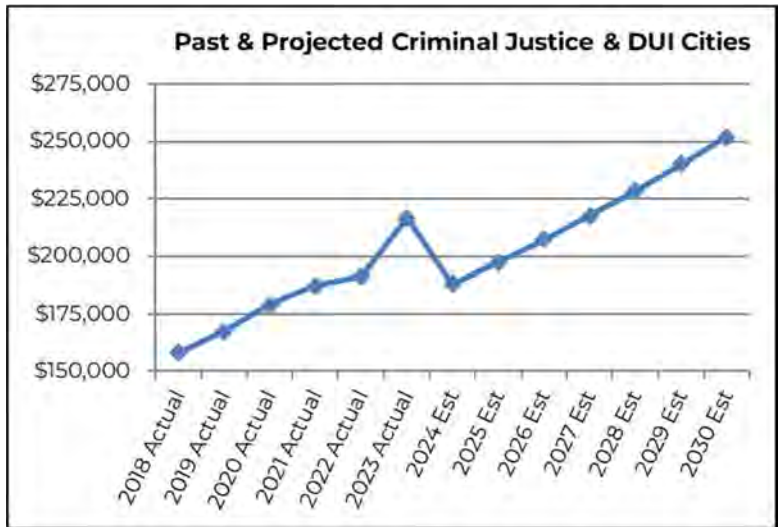
[DUI Assistance \(RCW 46.68.260\)](#)

The state provides Impaired Driving Safety Account Funds to counties, cities and towns to help offset costs for implementing criminal justice laws related to driving under the influence. The purpose is to offset county, city and town criminal justice costs from ten separate driving under the influence laws enacted in 1998. Funds must be used for enforcing laws relating to driving and boating while under the influence of either an intoxicating liquor or any drug.

The Impaired Driving Safety Account receives a portion (63%) of a \$150 fee charged to reissue a driver’s license after suspension or revocation due to a violation of RCW 46.20.308 (implied consent), RCW 46.61.502 (driving under the influence) and/or RCW 46.61.504 (physical control of a vehicle under the influence. Impaired Driving Safety Account funds are distributed to counties, cities and towns through an omnibus operating budget appropriation to the County Criminal Justice Assistance Account and the Municipal Criminal Justice Assistance Account. Total funds deposited in the account are split between counties (60%) and cities and towns (40%); this fund split was established with the first appropriation in 1998.

Individual cities receive their share ratably based on population as provided in RCW 82.14.330. Distributions are made by the Office of State Treasurer quarterly each January, April, July and October.

Year	Criminal Justice & DUI Cities	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2018 Actual	\$ 158,293	0.4%	\$ 4,880	3.2%
2019 Actual	\$ 167,506	0.4%	\$ 9,213	5.8%
2020 Actual	\$ 179,221	0.4%	\$ 11,715	7.0%
2021 Actual	\$ 187,341	0.4%	\$ 8,120	4.5%
2022 Actual	\$ 191,367	0.4%	\$ 4,026	2.1%
2023 Actual	\$ 216,693	0.5%	\$ 25,326	13.2%
2024 Est	\$ 188,100	0.4%	\$ (28,593)	-13.2%
2025 Est	\$ 197,500	0.4%	\$ 9,400	5.0%
2026 Est	\$ 207,300	0.4%	\$ 9,800	5.0%
2027 Est	\$ 217,700	0.4%	\$ 10,400	5.0%
2028 Est	\$ 228,600	0.4%	\$ 10,900	5.0%
2029 Est	\$ 240,100	0.4%	\$ 11,500	5.0%
2030 Est	\$ 252,100	0.4%	\$ 12,000	5.0%
Average 6 Year Change (2018 - 2023)			6.1%	



High Crime (RCW 82.14.320)

The state provides formula funding for criminal justice purposes to cities and towns each fiscal year. The purpose of these funds is to provide fiscal assistance to local governments for criminal justice systems in order to ensure public safety.

Funds must be used for criminal justice purposes defined as activities that substantially assist the criminal justice system, including domestic violence programs and advocates as defined in RCW 70.123.020, and publications and educational efforts to assist parents dealing with runaway or at-risk youth.

Funds may not be used to replace or supplant existing funding, which is defined as calendar year 1989 actual operating expenditures for extraordinary events not likely to reoccur; changes in contracted for criminal justice services, beyond the control of the local jurisdiction receiving the services; and major nonrecurring capital expenditures.

All cities and towns are eligible for a "Population" distribution. To qualify for the "high crime" distribution cities and towns must:

- Have a crime rate in excess of 125% of the state-wide average as calculated in the most recent annual report on crime in Washington State is published by the Washington Association of Sheriffs and Police Chiefs;
- Be levying, at the maximum rate, the second ½ cent of the sales tax or half cent real estate excise tax; and
- Have a per capita yield from the first ½ cent of the sales tax of less than 150% of the state-wide average per capita yield for all cities.

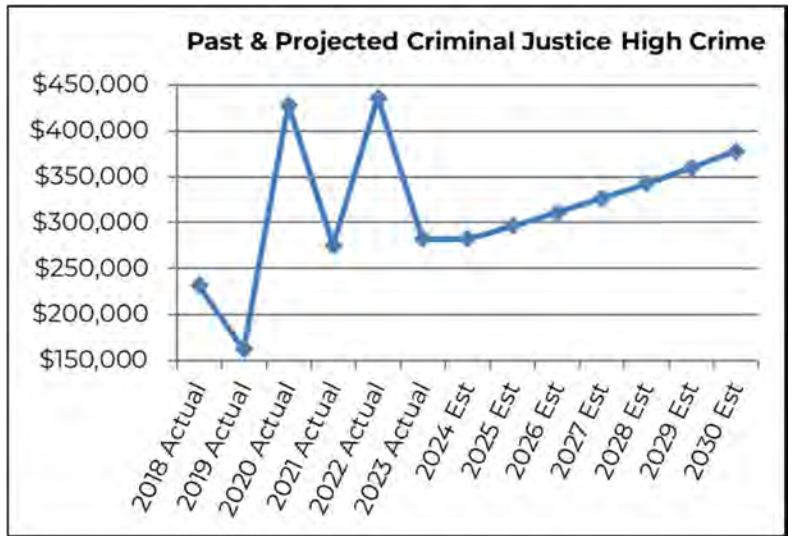
Cities have to re-qualify for the distribution each year based on the above criteria. The determination is made in July of each year for distribution in the four quarters of the state fiscal year (July 1st – June 30th).

RCW 82.14.320 directs a state general fund transfer each fiscal year into the Municipal Criminal Justice Assistance Account. The transfer is to increase each year by the state's fiscal growth factor under RCW 43.135.025.

- Seventy percent (70%) of the funds are distributed to individual cities and towns ratably by population.
- Thirty percent (30%) of the funds are distributed ratably by population to cities and towns eligible for a "High Crime" distribution and have a crime rate greater than 175% of the statewide average crime rate. No city may receive more than 50% of these funds; if a city or town distribution is reduced because of this limit, the excess is added to the pool of funds to be distributed by population-only.

No city or town may receive more than 30% of funds through both "Population" and "High Crime" distributions.

Year	Criminal Justice High Crime	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2018 Actual	\$ 231,905	0.6%	\$ (191,150)	-45.2%
2019 Actual	\$ 162,777	0.4%	\$ (69,128)	-29.8%
2020 Actual	\$ 427,878	1.0%	\$ 265,101	162.9%
2021 Actual	\$ 275,031	0.6%	\$ (152,847)	-35.7%
2022 Actual	\$ 435,580	0.9%	\$ 160,549	58.4%
2023 Actual	\$ 282,159	0.6%	\$ (153,421)	-35.2%
2024 Est	\$ 282,200	0.6%	\$ 41	0.0%
2025 Est	\$ 296,300	0.6%	\$ 14,100	5.0%
2026 Est	\$ 311,100	0.6%	\$ 14,800	5.0%
2027 Est	\$ 326,700	0.6%	\$ 15,600	5.0%
2028 Est	\$ 343,000	0.6%	\$ 16,300	5.0%
2029 Est	\$ 360,200	0.6%	\$ 17,200	5.0%
2030 Est	\$ 378,200	0.7%	\$ 18,000	5.0%
Average 6 Year Change (2018 - 2023)			3.6%	



[Leasehold Excise Tax \(RCW 82.29A\)](#)

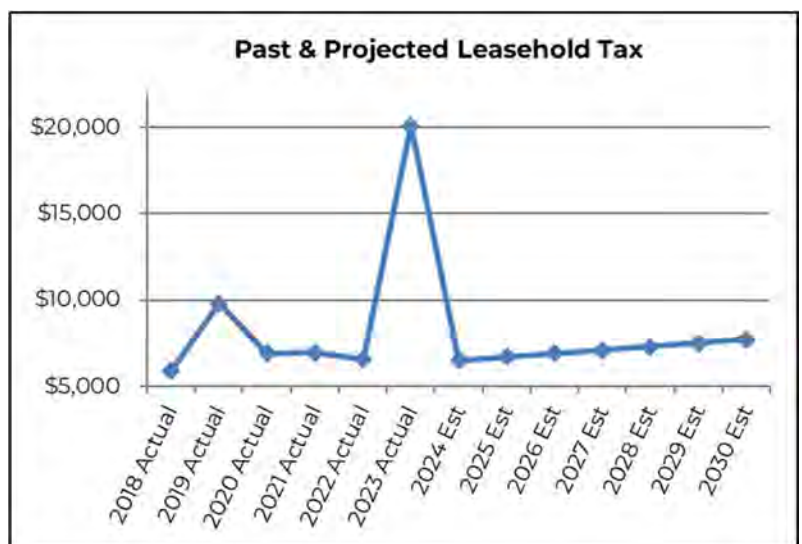
A county or city may impose a local leasehold excise tax that is credited against the state leasehold tax on the privilege of using or occupying publicly owned real or personal property through a leasehold. Through the credit, the local government receives a portion of the state leasehold excise tax rather than leaseholders paying an additional local leasehold excise tax.

The purpose of the leasehold excise tax is “in lieu” of property tax. The distribution to taxing districts provides revenue that would otherwise be generated by the property tax. Funds may be used for any lawful purpose of the local taxing district. Local taxing districts in counties and cities that have imposed a local leasehold excise tax are eligible to receive the funds.

Counties and cities are authorized to impose a local leasehold tax on taxable rent at the rate of 6% and 4%, respectively, to be credited against the state’s leasehold excise tax rate of 12.84%. Counties must provide a credit for the full amount of any city tax imposed upon the same taxable event. As a result, the effective rate of the state leasehold excise tax is 6.84%.

County treasurers are required to distribute any county imposed leasehold tax to other taxing districts, excluding cities, according to each district’s pro rata share of the property tax in the county. The program is administered by the Department and Revenue and distributions are made by the Office of State Treasurer on the last business day of even numbered months.

Year	Leasehold Tax	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2018 Actual	\$ 5,901	0.0%	\$ (8,268)	-58.4%
2019 Actual	\$ 9,779	0.0%	\$ 3,878	65.7%
2020 Actual	\$ 6,903	0.0%	\$ (2,876)	-29.4%
2021 Actual	\$ 6,936	0.0%	\$ 33	0.5%
2022 Actual	\$ 6,569	0.0%	\$ (367)	-5.3%
2023 Actual	\$ 20,084	0.0%	\$ 13,515	205.7%
2024 Est	\$ 6,500	0.0%	\$ (13,584)	-67.6%
2025 Est	\$ 6,700	0.0%	\$ 200	3.1%
2026 Est	\$ 6,900	0.0%	\$ 200	3.0%
2027 Est	\$ 7,100	0.0%	\$ 200	2.9%
2028 Est	\$ 7,300	0.0%	\$ 200	2.8%
2029 Est	\$ 7,500	0.0%	\$ 200	2.7%
2030 Est	\$ 7,700	0.0%	\$ 200	2.7%
Average 6 Year Change (2018 - 2023)			40.1%	



Liquor Revenues

Prior to June 1, 2012, the State’s liquor monopoly prevented the City from taxing liquor establishments. However, the City of Lakewood was responsible for the policing of all liquor establishments located within the city limits so the state was required to share their state-collected profits and taxes to help cities with the cost of policing their liquor establishments. The Liquor Board obtained their profits from state liquor stores, taxes on wine and beer, license fees, permit fees, penalties, and forfeitures. Of these profits, cities receive a 40% share based on population. Cities also received 28% of the local excise tax receipts.

In November 2011, voters approved Initiative 1183 which privatized the distribution and retail sale of liquor, effective June 1, 2012. The markups on liquor have been replaced as a state revenue source by license fees that are paid to the state by retailers and distributors. The direct impact of this initiative is on liquor profits.

To be eligible for liquor revenues funds, a city must devote at least 2% of its distribution to support an approved alcoholism or drug addiction program.

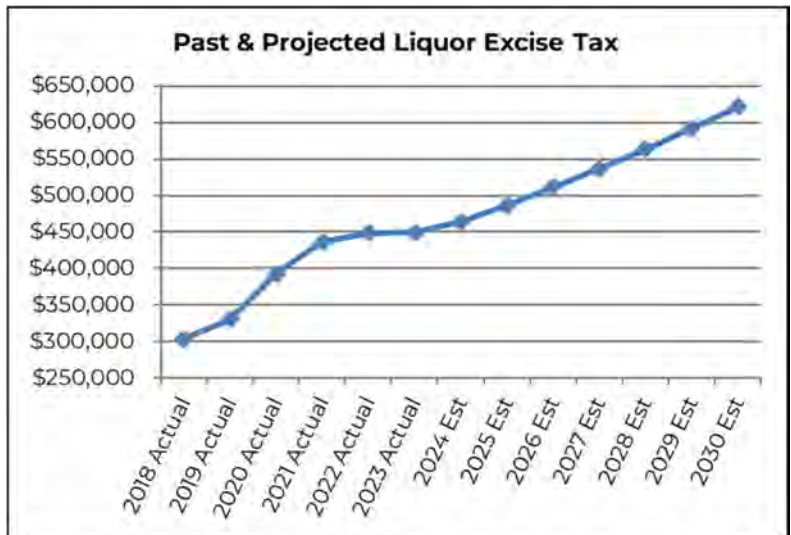
Liquor Excise Tax

(RCW 82.08.150 through RCW 82.08.170, RCW 66.08.195, RCW 66.08.200, RCW 66.08.210, RCW 66.24.290, RCW 70.96A.085, RCW 70.96A.8)

The liquor excise tax is the state distributed tax on liquor sold by spirit retail license. With the exception of border areas, distribution is based on population, except that local governments that prohibit the sale of liquor within their jurisdictions do not share in the distribution. For border areas, the distribution includes the tax imposed on all beer.

The State Treasurer distributes liquor excise tax revenues to the City in January, April, July and September.

Year	Liquor Excise Tax	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2018 Actual	\$ 304,078	0.7%	\$ 17,693	6.2%
2019 Actual	\$ 330,276	0.8%	\$ 26,198	8.6%
2020 Actual	\$ 393,090	1.0%	\$ 62,814	19.0%
2021 Actual	\$ 436,678	0.9%	\$ 43,588	11.1%
2022 Actual	\$ 448,309	0.9%	\$ 11,631	2.7%
2023 Actual	\$ 449,632	0.9%	\$ 1,323	0.3%
2024 Est	\$ 463,800	0.9%	\$ 14,168	3.2%
2025 Est	\$ 487,000	0.9%	\$ 23,200	5.0%
2026 Est	\$ 511,400	0.9%	\$ 24,400	5.0%
2027 Est	\$ 537,000	1.0%	\$ 25,600	5.0%
2028 Est	\$ 563,900	1.0%	\$ 26,900	5.0%
2029 Est	\$ 592,100	1.1%	\$ 28,200	5.0%
2030 Est	\$ 621,700	1.1%	\$ 29,600	5.0%
Average 6 Year Change (2018 - 2023)				8.0%



Liquor Profits

(RCW 66.08.190 through RCW 66.08.210, RCW 70.96A.085, RCW 70.96A.087, RCW 66.24.065)

Under Initiative 1183 passed in November 2011, the state collects revenue in the form of license fees from distributors and retailers. A portion of these “liquor profits” (the Liquor Control Board continues to call these funds “liquor profits”) goes to cities, counties, and border cities and counties.

The distribution of spirit license fees through the liquor revolving fund to border areas, counties, cities, towns and the municipal research center must be made in a manner that provides that each category of recipients receive, in the aggregate, no less that it received from the liquor revolving fund during comparable periods prior to December 8, 2011.

The “comparable periods prior to December 8, 2011” were determined by the Office of Financial Management to be December 2010, March 2011, July 2011, and September 2011. An additional distribution of ten million dollars per year from the spirits license fees was added to enhance public safety programs. Three-tenths of one percent (0.3%) is distributed to border areas, counties, and towns. Of the remaining amount, the distribution is 80% to cities and 20% to counties.

Each city and county must split its distributions so that it can account separately for the portion that can be spent for any general purpose and the portion that must be spent to enhance public safety programs. To make this split, 20.23% of liquor profits for enhancing public safety.

The liquor control board profits are the state distribution of a portion of beer tax and spirit fees. Distribution is based on population, except that local governments that prohibit the sale of liquor within their jurisdictions do not share in the distribution. The State Treasurer distributes liquor excise tax revenues to the City in January, April, July and September which are deposited in the City’s General Fund.

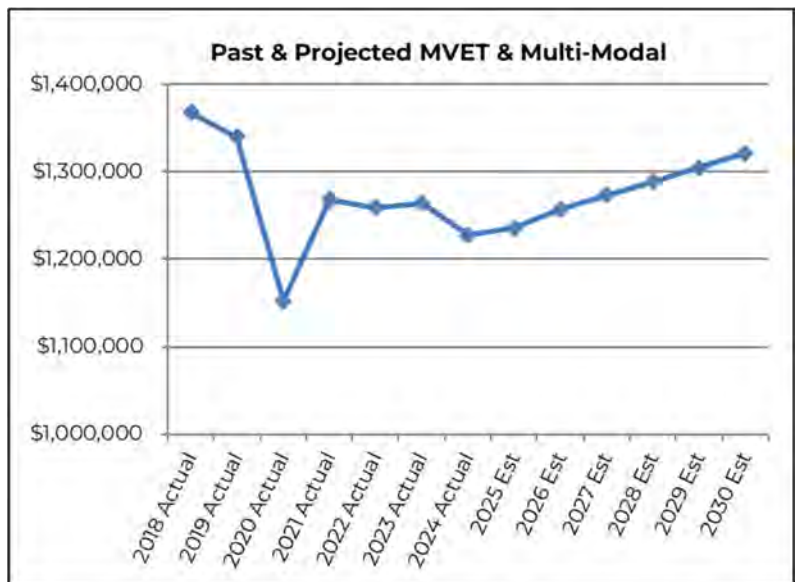
Year	Liquor Board Profits	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2018 Actual	\$ 491,189	1.2%	\$ (5,252)	-1.1%
2019 Actual	\$ 483,806	1.1%	\$ (7,383)	-1.5%
2020 Actual	\$ 478,969	1.2%	\$ (4,837)	-1.0%
2021 Actual	\$ 474,288	1.0%	\$ (4,681)	-1.0%
2022 Actual	\$ 493,262	1.0%	\$ 18,974	4.0%
2023 Actual	\$ 487,806	1.0%	\$ (5,456)	-1.1%
2024 Est	\$ 484,000	1.0%	\$ (3,806)	-0.8%
2025 Est	\$ 488,900	0.9%	\$ 4,900	1.0%
2026 Est	\$ 493,800	0.9%	\$ 4,900	1.0%
2027 Est	\$ 498,700	0.9%	\$ 4,900	1.0%
2028 Est	\$ 503,700	0.9%	\$ 5,000	1.0%
2029 Est	\$ 508,700	0.9%	\$ 5,000	1.0%
2030 Est	\$ 513,800	0.9%	\$ 5,100	1.0%
Average 6 Year Change (2018 - 2023)				-0.1%



Motor Vehicle Excise Tax & Multi-modal Funds

Distributions of motor vehicle fuel tax are on a per capita basis. Fuel taxes in Washington are assessed as cents per gallon, so distribution depends on the number of gallons sold, not the dollar value of sales. In addition to the motor vehicle excise tax that is accounted for in the Street Fund, all cities and towns receive a share of the increases to the state multimodal funds and increased motor vehicle fuel tax passed by the legislature in 2015 (RCW 46.68.126). Unlike the regular MVFT distributions, the multimodal distributions and increased MVFT are direct appropriations from the “connecting Washington” account established within the state motor vehicle fund. These distributions are not adjusted for inflation and will remain the same each year unless changed by the state legislature. Unlike regular MVFT distributions, these allocations are not impacted by actual fuel tax collections or transportation licensing fee. These transportation revenues are restricted. Multimodal Funds may be spent on any transportation purposes (RCW 47.66.070). Increased MVFT may only be spent on “proper road, street, and highway purposes” (RCW 46.68.070), including pedestrian, equestrian, or bicycle trails meeting the criteria of RCW 47.30.030. Payments are distributed quarterly on the last business day of March, June, September, and December. Note – these funds are accounted for in the Transportation CIP Fund.

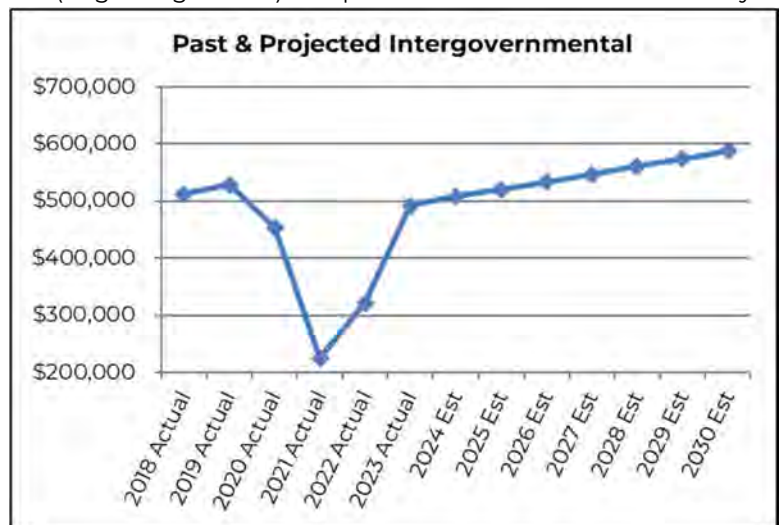
Year	Motor Veh Fuel Tax	MVET & Multi-Modal in CIP Funds	Total
2018 Actual	\$ 860,015	\$ 507,680	\$ 1,367,695
2019 Actual	\$ 841,601	\$ 497,807	\$ 1,339,408
2020 Actual	\$ 709,693	\$ 442,389	\$ 1,152,082
2021 Actual	\$ 791,653	\$ 476,264	\$ 1,267,917
2022 Actual	\$ 782,125	\$ 476,526	\$ 1,258,651
2023 Actual	\$ 787,006	\$ 476,782	\$ 1,263,788
2024 Actual	\$ 750,000	\$ 477,523	\$ 1,227,523
2025 Est	\$ 752,000	\$ 483,000	\$ 1,235,000
2026 Est	\$ 774,220	\$ 483,000	\$ 1,257,220
2027 Est	\$ 789,700	\$ 483,000	\$ 1,272,700
2028 Est	\$ 805,490	\$ 483,000	\$ 1,288,490
2029 Est	\$ 821,600	\$ 483,000	\$ 1,304,600
2030 Est	\$ 838,030	\$ 483,000	\$ 1,321,030
Average 6 Year Change (2018 - 2023)			-1.3%



Intergovernmental

Intergovernmental revenues include Police reimbursement, animal services contract revenues from the Town of Steilacoom and City of DuPont, Municipal Court contracted services to the City of University Place (eliminate contract beginning in 2020), Town of Steilacoom and City of DuPont (beginning in 2015) and parks revenue from Pierce County.

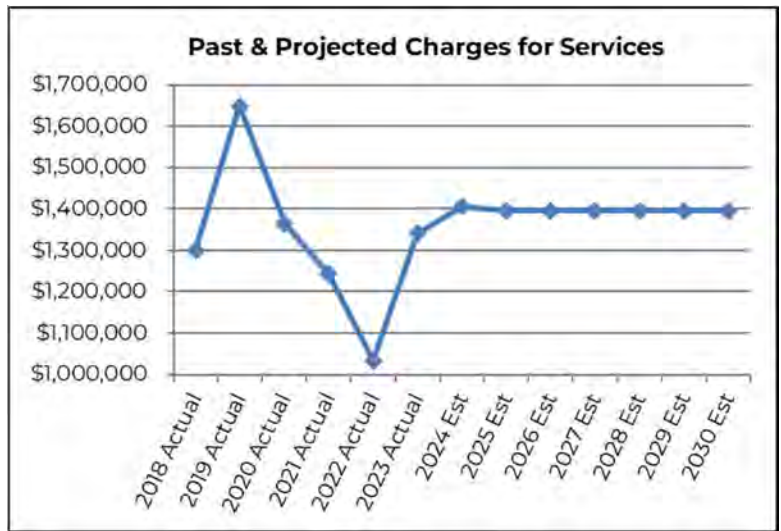
Year	Intergovt'l	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2018 Actual	\$ 512,739	1.2%	\$ (117,030)	-18.6%
2019 Actual	\$ 528,086	1.2%	\$ 15,347	3.0%
2020 Actual	\$ 453,830	1.1%	\$ (74,256)	-14.1%
2021 Actual	\$ 224,685	0.5%	\$ (229,145)	-50.5%
2022 Actual	\$ 321,805	0.7%	\$ 97,120	43.2%
2023 Actual	\$ 491,598	1.0%	\$ 169,793	52.8%
2024 Est	\$ 508,160	1.0%	\$ 16,562	3.4%
2025 Est	\$ 520,700	1.0%	\$ 12,540	2.5%
2026 Est	\$ 533,700	1.0%	\$ 13,000	2.5%
2027 Est	\$ 547,100	1.0%	\$ 13,400	2.5%
2028 Est	\$ 560,730	1.0%	\$ 13,630	2.5%
2029 Est	\$ 574,000	1.0%	\$ 13,270	2.4%
2030 Est	\$ 587,800	1.0%	\$ 13,800	2.4%
Average 6 Year Change (2018 - 2023)			-0.7%	



Charges for Services

Revenues from charges for services include parks & recreation fees, court transport fees from the City of University Place (contract terminated 12/31/2021) and Town of Steilacoom, towing impound fees, extra duty fees, and Western State Hospital dispatch services.

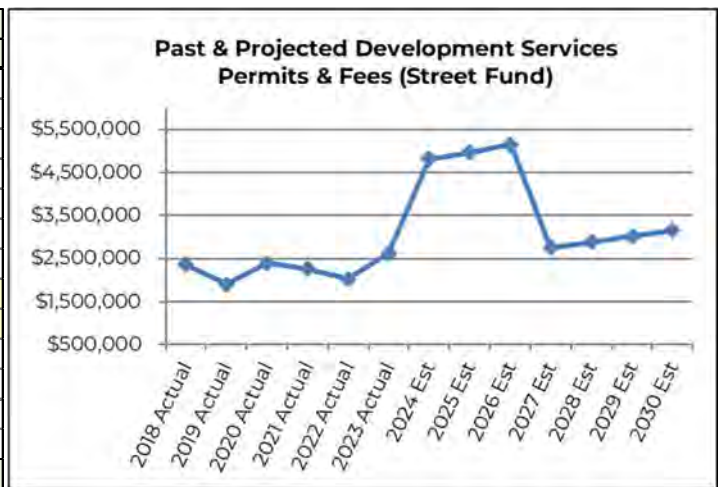
Year	Charges for Services	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2018 Actual	\$ 1,300,239	3.1%	\$ (190,553)	-12.8%
2019 Actual	\$ 1,648,838	3.8%	\$ 348,599	26.8%
2020 Actual	\$ 1,365,370	3.3%	\$ (283,468)	-17.2%
2021 Actual	\$ 1,243,338	2.7%	\$ (122,032)	-8.9%
2022 Actual	\$ 1,032,647	2.2%	\$ (210,691)	-16.9%
2023 Actual	\$ 1,341,673	2.8%	\$ 309,026	29.9%
2024 Est	\$ 1,405,800	2.8%	\$ 64,127	4.8%
2025 Est	\$ 1,396,400	2.7%	\$ (9,400)	-0.7%
2026 Est	\$ 1,396,400	2.6%	\$ -	0.0%
2027 Est	\$ 1,396,400	2.6%	\$ -	0.0%
2028 Est	\$ 1,396,400	2.6%	\$ -	0.0%
2029 Est	\$ 1,396,400	2.5%	\$ -	0.0%
2030 Est	\$ 1,396,400	2.4%	\$ -	0.0%
Average 6 Year Change (2018 - 2023)			0.5%	



Development Services Permits & Fees

General & Street Fund development permits & fees include plan review, building, plumbing, mechanical, land use fees, right-of-way permits, plan review fees and inspection fees. All fees are payable at the time of application. Application are used to offset building and planning related service costs. The International Code Council (ICC) sets the per square foot building valuation. The ICC updates the valuation number annually. Building permit fees are, therefore, based on the building valuation table which is found in the City's Master Fee Schedule, as is all other related development services permits and fees.

Year	Permits & Dev Fees	% of G/S Oper Rev	0	
			\$	%
2018 Actual	\$ 2,368,727	5.7%	\$ 574,783	32.0%
2019 Actual	\$ 1,903,313	4.4%	\$ (465,414)	-19.6%
2020 Actual	\$ 2,400,001	5.8%	\$ 496,688	26.1%
2021 Actual	\$ 2,267,021	4.9%	\$ (132,980)	-5.5%
2022 Actual	\$ 2,034,555	4.3%	\$ (232,466)	-10.3%
2023 Actual	\$ 2,623,919	5.5%	\$ 589,364	29.0%
2024 Est	\$ 4,814,457	9.5%	\$ 2,190,538	83.5%
2025 Est	\$ 4,973,185	9.5%	\$ 158,728	3.3%
2026 Est	\$ 5,159,660	9.5%	\$ 186,475	3.7%
2027 Est	\$ 2,759,100	5.2%	\$ (2,400,560)	-46.5%
2028 Est	\$ 2,884,600	5.3%	\$ 125,500	4.5%
2029 Est	\$ 3,015,600	5.4%	\$ 131,000	4.5%
2030 Est	\$ 3,152,700	5.4%	\$ 137,100	4.5%
Average 6 Year Change (2018 - 2023)			1.8%	



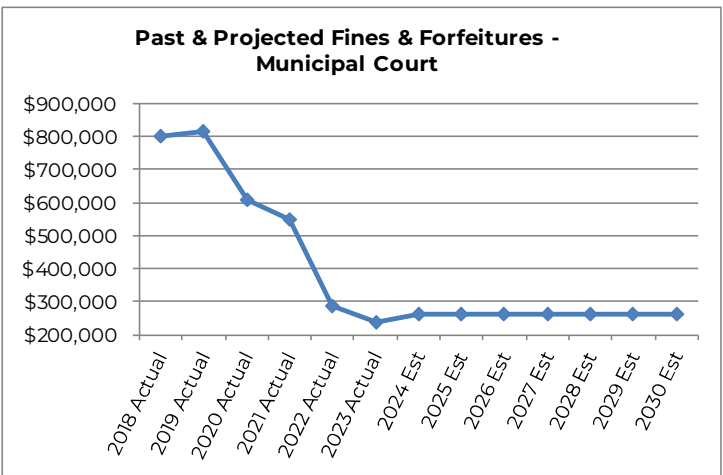
Fines & Forfeitures

The Municipal Court of the City of Lakewood is an inferior court (a court subject to the jurisdiction of another court known as the superior court, or a higher court) with exclusive original criminal jurisdiction of all violations of City laws. It also has the original jurisdiction of all other actions brought to enforce or recover license penalties or forfeitures declared or given by such city laws or by any state statutes. The Court also exercises all powers granted by Chapter 6 of said Justice Court and other Inferior Court Reorganization Law (Chapter 299, laws of 1964).

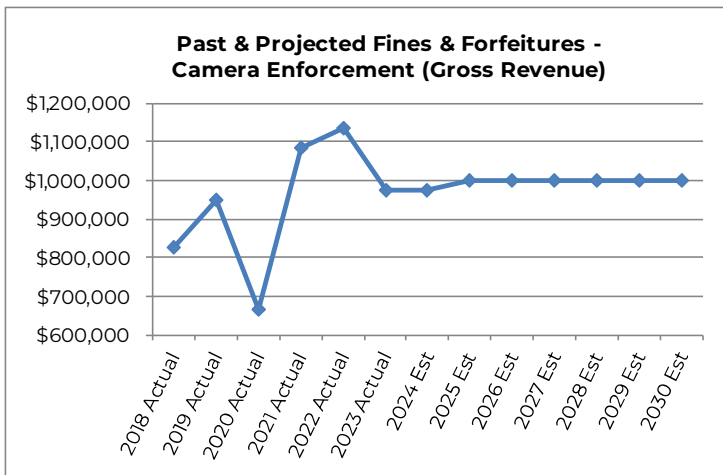
The City began operating its municipal court when it incorporated in 1996. Fines and forfeitures are accounted for in the General Fund and include fines from municipal court, red light and school zone infractions. Prior to 2015, it also includes fines and forfeiture revenues the City of University Place (contract terminated 12/31/2022) and Town of Steilacoom as part of the contract terms of providing municipal court contracted services. In addition to the City retaining the fines and forfeitures as City revenue, the City received a fixed contract amount from the both cities, which is accounted for as intergovernmental revenue.

Overall, fines and forfeitures have decreased due to societal changes, legislation limiting police pursuits and enforcement, and police officer vacancies.

Year	Court Fines & Forfeitures	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2018 Actual	\$ 798,411	1.9%	\$ (98,874)	-11.02%
2019 Actual	\$ 812,773	1.9%	\$ 14,362	1.80%
2020 Actual	\$ 608,159	1.5%	\$ (204,614)	-25.17%
2021 Actual	\$ 546,047	1.2%	\$ (62,112)	-10.2%
2022 Actual	\$ 288,151	0.6%	\$ (257,896)	-47.2%
2023 Actual	\$ 239,325	0.5%	\$ (48,826)	-16.9%
2024 Est	\$ 263,560	0.5%	\$ 24,235	10.1%
2025 Est	\$ 263,600	0.5%	\$ 40	0.02%
2026 Est	\$ 263,600	0.5%	\$ -	0.00%
2027 Est	\$ 263,600	0.5%	\$ -	0.00%
2028 Est	\$ 263,600	0.5%	\$ -	0.00%
2029 Est	\$ 263,600	0.5%	\$ -	0.00%
2030 Est	\$ 263,600	0.5%	\$ -	0.00%
Average 6 Year Change (2013 - 2018)				-11.7%



Year	Camera Enforcement	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2018 Actual	\$ 828,460	2.0%	\$ 20,906	2.6%
2019 Actual	\$ 950,064	2.2%	\$ 121,604	14.68%
2020 Actual	\$ 665,148	1.6%	\$ (284,916)	-29.99%
2021 Actual	\$ 1,083,951	2.3%	\$ 418,803	63.0%
2022 Actual	\$ 1,134,328	2.4%	\$ 50,377	4.6%
2023 Actual	\$ 973,592	2.0%	\$ (160,736)	-14.2%
2024 Est	\$ 973,600	1.9%	\$ 8	0.0%
2025 Est	\$ 1,000,000	1.9%	\$ 26,400	2.71%
2026 Est	\$ 1,000,000	1.8%	\$ -	0.00%
2027 Est	\$ 1,000,000	1.9%	\$ -	0.00%
2028 Est	\$ 1,000,000	1.8%	\$ -	0.00%
2029 Est	\$ 1,000,000	1.8%	\$ -	0.00%
2030 Est	\$ 1,000,000	1.7%	\$ -	0.00%
Average 6 Year Change (2013 - 2018)				2.9%



Other Funds

Real Estate Excise Tax (REET)

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 of the property as follows:

- 1.1% on the portion that is \$500,000 and less;
- 1.28% on the portion that is greater than \$500,000 and less than \$1.5 million;
- 2.75% on the portion that is greater than \$1.5 million and less than or equal to \$3.0 million; and
- 3.0% on the portion that is greater than \$3.0 million.

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.

Note- This graduated scale applies only to the state portion of real estate excise tax. The locally imposed REET remains unchanged and is described later on in this section.

A portion of the State's REET proceeds are deposited into the public works assistance account for loans and grants to local government for public work projects; the city-county assistance account for distribution to qualifying cities and counties; and the education legacy trust account for the support of common schools, expanding higher education, and other educational improvement efforts.

The tax is due at the time of sale and is collected by the county when the documents of sale are presented for recording. 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.

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. Note - * 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).

Additionally, 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. However, the way the City can levy and the way it can use the revenue depends on the City's population and whether or not it is planning under the Growth Management Act (GMA).

All cities and counties may levy a quarter percent tax (described as "the first quarter percent of the real estate excise tax" or "REET 1"). Cities and counties planning under the Growth Management Act (GMA) have the authority to levy a second quarter percent tax (REET 2). The statute further specifies that if a county is required to plan under GMA or if a city is located in such a county, the tax may be levied by a vote of the legislative body. If, however, for cities that voluntarily chooses to plan under GMA, the tax must be approved by a majority of the voters.

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%.

The Pierce County Treasurer collects the real estate excise tax and remits to the City on a monthly basis. Real estate excise tax revenues are deposited into the Real Estate Excise Tax Fund and transfers are made to qualifying transportation and parks capital projects.

Use of REET revenues applicable to the City of Lakewood is described below.

REET 1 RCW 82.46.010:

Initially authorized in 1982, cities and counties can use the receipts of REET 1 for all capital purposes. An amendment in 1992 states that cities and counties with a population of 5,000 or more planning under the GMA must spend REET 1 receipts solely on capital projects that are listed in the capital facilities plan element of their comprehensive plan. RCW 82.46.010(6) defines "capital projects":

Public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets; roads; highways; sidewalks; street and road lighting systems; traffic signals; bridges; domestic water systems; storm and sanitary sewer systems; parks; recreational facilities; law enforcement facilities; fire protection facilities; trails; libraries; administrative and judicial facilities; and technology infrastructure that is integral to the capital projects.

Other options for uses which the City has not implemented include:

- Housing relocation assistance as defined within RCW 59.18.440 and 59.18.450, which in summary provides assistance to low-income tenants under specific circumstances defined by statute and local ordinance.
- A portion of the proceeds may be used for maintenance of capital facilities, with additional reporting requirements.

REET 1 funds may not be used for developing or updating a capital facilities plan (CFP) of capital improvement plan (CIP), but they can be used for design, engineering, surveys, etc. associated with a specific qualifying project listed in the CFP or CIP.

REET 2 RCW 82.46.035:

The second quarter percent of the real estate excise tax (authorized in 1990) provides funding for cities and counties to finance capital improvements required to occur concurrently with growth under the Growth Management Act. RCW 82.46.035(a) defined "capital project" as:

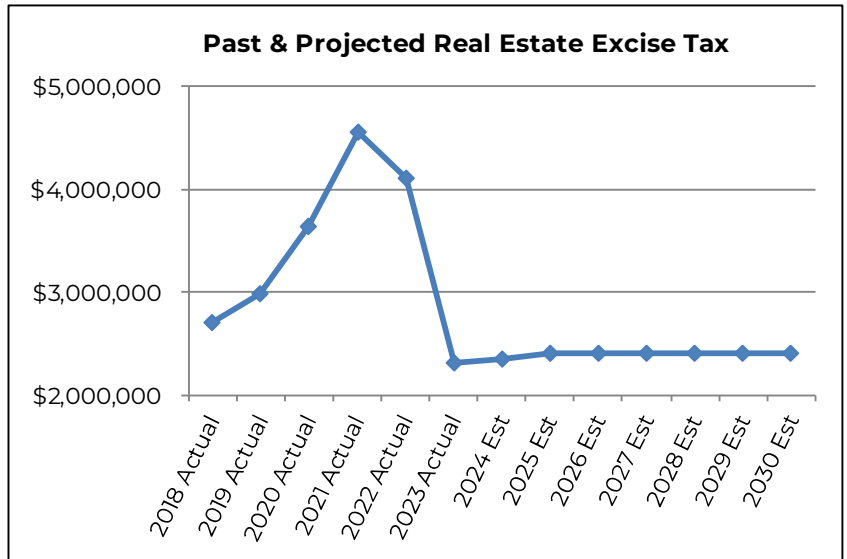
Public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.

REET 2 is more restrictive than REET 1. REET 2 funds are specifically directed to transportation; water, storm, and sewer systems; and parks capital projects. Parks land "acquisition" is not an allowed use of REET 2 but "acquisition" remains an allowed use for transportation, water, storm, and sewer systems. REET 2 is not an allowed use for public facilities such as law enforcement, administration, and courts which are authorized under REET 1.

REET 2 funds may not be used for developing or updating a capital facilities plan (CFP) of capital improvement plan (CIP), but they can be used for design, engineering, surveys, etc. associated with a specific qualifying project listed in the CFP or CIP.

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).

Year	REET	Chg Over Prior Year	
		\$	%
2018 Actual	\$ 2,695,355	\$ 242,577	9.9%
2019 Actual	\$ 2,994,631	\$ 299,276	11.1%
2020 Actual	\$ 3,643,117	\$ 648,486	21.7%
2021 Actual	\$ 4,557,032	\$ 913,915	25.1%
2022 Actual	\$ 4,107,472	\$ (449,560)	-9.9%
2023 Actual	\$ 2,311,049	\$ (1,796,423)	-43.7%
2024 Est	\$ 2,353,500	\$ 42,451	1.8%
2025 Est	\$ 2,400,000	\$ 46,500	2.0%
2026 Est	\$ 2,400,000	\$ -	0.0%
2027 Est	\$ 2,400,000	\$ -	0.0%
2028 Est	\$ 2,400,000	\$ -	0.0%
2029 Est	\$ 2,400,000	\$ -	0.0%
2030 Est	\$ 2,400,000	\$ -	0.0%
Average 6 Year Change (2018 - 2023)			-2.4%



Month	Transaction Type			# of Parcels	Major Transactions - 2024				
	Exempt	Taxable	Total		Description	Sales Price	Net Tax		
Jan	52	34	86	93	Single Family Residence 8150 Veterans Dr SW	\$1,040,000	\$5,148		
Feb	37	53	90	100	Convenience Store/Gas Station 11202 S Steele St Tracy Court Duplexes 8324 Washington Blvd SW Mini Mart & Laundry 12706 Bridgeport Way SW	\$1,025,000 \$1,601,077 \$3,500,000	\$5,074 \$7,925 \$17,325		
Mar	44	59	103	115	Single Family Residence 5412 78th St W Single Family Residence 15404 Rose Road SW Single Family Residence 7219 Interlaaken Dr SW First Baptist Church 5509 Arrowhead Road SW Commercial/Multiple 8328 So Tacoma Way	\$1,000,000 \$1,065,000 \$2,400,000 \$2,800,000 \$3,050,000	\$4,950 \$5,272 \$11,880 \$13,860 \$15,098		
Apr	33	71	104	112	Single Family Residence 8166 Veterans Drive SW Cascade Apts 4425 Pacific St SW Single Family Residence 8918 Dolly Madison St SW Single Family Residence 106 West Shore Ave Single Family Residence 9828 American Ave SW Single Family Residence 11419 Gravelly Lake Dr SW	\$1,155,000 \$1,347,200 \$1,350,000 \$1,545,000 \$1,700,000 \$2,750,000	\$5,717 \$6,669 \$6,683 \$7,648 \$8,415 \$13,613		
May	49	73	122	135	Gravelly Lake Apts 9502 - 9504 Whitman Ave SW Single Family Residence 11428 Gravelly Lake Dr SW Single Family Residence 13028 Lake City Blvd SW Single Family Residence 7115 Interlaaken Dr SW Other Residential 8902 Frances Folsom St SW Pediatric Dental Assoc 6015 100th St SW 76 Union Gas Station 7718 Bridgeport Way W	\$1,025,000 \$1,150,000 \$1,250,000 \$1,950,000 \$2,375,000 \$2,525,000 \$2,620,000	\$5,074 \$5,693 \$6,188 \$9,653 \$11,756 \$12,499 \$12,969		
Jun	37	74	111	125	Single Family Residence 11719 Madera Drive SW Lakewood Foreign Car Parts 11738 Pacific Hwy So Tillicum Mini Storage 15009 Washington Ave SW Single Family Residence 8002 112th St SW Residential 11201 & xxx Kendrick St SW	\$1,335,000 \$1,500,000 \$1,585,000 \$1,595,000 \$1,600,000	\$6,608 \$7,425 \$7,846 \$7,895 \$7,920		
Total YTD Jun	252	364	616	680	-	-	-	\$47,838,277	\$236,799

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 Nourish 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 D 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 Residence 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

Month	Transaction Type			# of Parcels	Major Transactions - 2020		
	Exempt	Taxable	Total		Description	Sales Price	Net Tax
Jan	60	67	127	142	Apartment Complex 14405 to 14417 Union Ave SW Crest Apartments 3276 South 92nd St Washington Oaks Apartments 15308 Washington Ave SW Carlyle Apartments 12721 47th Ave SW Clover Creek Apartments 12502 Addison St SW Eden Plaza 9312 South Tacoma Way Steilacoom Square 3865 Steilacoom Blvd SW	\$1,198,400 \$1,199,000 \$1,700,000 \$1,700,000 \$1,750,000 \$3,280,000 \$4,612,500	\$5,932 \$5,935 \$8,415 \$8,415 \$8,663 \$16,236 \$22,832
Feb	42	70	112	124	Auto Repair Services 4046 100th St SW Entertainment Bars 8920 South Tacoma Way Single Family Residence 7708 Walnut Street SW Gas Station Mini Mart 15408 Union Ave SW Western Inn 9920 South Tacoma Way	\$1,400,000 \$1,890,000 \$2,000,000 \$2,500,000 \$7,170,000	\$6,930 \$9,356 \$9,900 \$12,375 \$35,492
Mar	53	82	135	143	Single Family Residence 12746 Gravelly Lake Drive SW Malibu Apts 4120 109th St SW Grand Cedars Apts 5226 to 5230 Chicago Ave SW Amber Court Apts 12809 Lincoln Ave SW	\$1,625,000 \$2,093,000 \$2,820,000 \$3,080,000	\$8,044 \$10,360 \$13,959 \$15,246
Apr	38	73	111	174	Land & Land Improvements 5400 Chicago Ave SW Single Family Residences 124xx - 125xx Springbrook Lane	\$2,472,600 \$7,417,400	\$12,239 \$36,716
May	40	72	112	118	Vincent Apartments 3313 to 3317 92nd St South Single Family Residence 11702 Madera Drive SW Single Family Residence 8904 Frances Folsom St SW	\$1,200,000 \$1,236,000 \$1,403,000	\$5,940 \$6,118 \$6,945
Jun	43	100	143	153	Vacant Undeveloped Land 8109 North Thorne Lane SW Single Family Residence 8911 North Thorne Lane SW Medical Office 5605 100th St SW STE A-D Islander Apts 10417 to 10423 112th St SW Apt 5810 to 5816 77th St West Single Family Residence 11507 Gravelly Lake Drive SW Residential 6922 & 6918 146th St SW and 14714, 14704, 14601 Woodbrook Dr SW	\$1,000,000 \$1,010,000 \$1,100,000 \$1,175,000 \$1,300,000 \$1,872,500 \$2,514,998	\$4,950 \$5,000 \$5,445 \$5,816 \$6,435 \$9,269 \$12,449
Jul	59	103	162	174	Single Family Residence 11420 Gravelly Lake Drive SW Single Family Residence 8925 Lake Steilacoom Point Road SW Vacant Industrial Land 7301 150th Street SW Apt Condo High Rise 13140 Country Club Drive SW Unit 303 Auto Parking XXX 36th Ave Court SW Bell Garden Apartments 8810 John Dower Road SW Vacant Undeveloped Residential Land XXX Moreland Ave SW Boral Roofing 10920 Steele St S	\$1,150,000 \$1,225,000 \$1,300,000 \$1,300,000 \$2,500,000 \$2,644,000 \$2,700,000 \$6,100,000	\$5,693 \$6,064 \$6,435 \$6,435 \$12,375 \$13,088 \$13,365 \$30,195
Aug	41	95	136	138	Single Family Residence 9705 Lake Seilacoom Drive SW Single Family Residence 15 Lagoon Ln N Single Family Residence 8812 Frances Folsom St SW Single Family Residence 7308 Norh St S	\$1,000,000 \$1,150,000 \$1,334,000 \$1,650,000	\$4,950 \$5,693 \$6,603 \$8,168
Sep	53	98	151	165	Single Family Residence 7233 Interlaaken Drive SW Retail Trade 12612 Pacific Highway SW Single Family Residence 10807 Evergreen Terrace SW Single Family Residence 10007 Lake Steilacoom Drive SW Single Family Residence 9104 116th St SW Gas Station Mini Mart 7718 Bridgeport Way W Multi-Family Apts 110 Country Club Lane Duplex 8102 Sherwood Forest St SW Gas Station Mini Mart 8306 Tacoma Mall Boulevard	\$1,050,000 \$1,100,000 \$1,280,000 \$1,300,000 \$1,300,000 \$1,500,000 \$2,190,000 \$2,348,400 \$5,250,000	\$5,198 \$5,445 \$6,336 \$6,435 \$6,435 \$7,425 \$10,841 \$11,625 \$25,988
Oct	61	98	159	164	Single Family Residence 12617 Gravelly Lake Drive SW General Warehousing Storage 3003 107th St South Multi-Family Apts 6415 Steilacoom Blvd SW Multi-Family Apts 11216 to 11230 Kline St SW Single Family Residence 8420 Woodholme Rd SW Professional Svcs Building 5712 Main St SW Vacant Industrial Land 3451 84th St South	\$1,000,000 \$1,100,000 \$1,317,500 \$1,450,000 \$2,038,200 \$11,350,000 \$39,500,000	\$4,950 \$5,445 \$6,522 \$7,178 \$10,089 \$56,183 \$195,525
Nov	48	91	139	153	Single Family Residence 48 Loch Lane SW Jack In the Box 8814 South Tacoma Way Precision Countertops 8201 Durango St SW Clover Meadows Apartments 12517 47th Ave SW Warehouse Condo 2624 112th St S Village at Seeley Lake Apts 9221 57th Ave S	\$1,025,000 \$1,400,000 \$1,630,000 \$3,272,250 \$5,550,000 \$19,000,000	\$5,074 \$6,930 \$8,069 \$16,198 \$27,473 \$589,050
Dec	66	119	185	217	Single Family Residence 10313 Interlaaken Drive SW General Warehousing Storage 3727 112th St SW General Merchandise Retail Trade 8016 Durango St SW Governmental Services 12811 Pacific Highway SW (DHS) Business Park 10029 South Tacoma Way Beaumont Apts 8609 82nd St SW	\$1,000,000 \$2,600,000 \$2,950,000 \$5,573,000 \$18,231,250 \$62,116,500	\$4,950 \$12,870 \$14,603 \$27,586 \$90,245 \$307,477
Total Annual	604	1,068	1,672	1,865		\$387,194,498	\$1,916,613

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

Month	Transaction Type			# of Parcels	Major Transactions - 2018		
	Exempt	Taxable	Total		Description	Sales Price	Net Tax
Jan	46	81	127	178	Eastwood Apartments 5302 to 5306 Chicago Av SW Vacant Land Undeveloped 7901 116th St Ct SW (Multiple) Commercial Vacant Land 12623 Bridgeport Way SW South Tacoma Retail Plaza (Restaurant) 8722 So Tacoma Way Gas Station Mini Mart 3701 Steilacoom Blvd SW General Merchandise Retail Trade 8813 Edgewater Drive Single Family Residence 13015 Naomilawn Dr SW Duplex 12601 Bridgeport Way SW Single Family Residence 128 Country Club Cir CW	\$4,649,600 \$4,320,000 \$4,000,000 \$1,840,000 \$1,500,000 \$1,400,000 \$1,365,000 \$1,252,500 \$1,030,000	\$23,016 \$21,384 \$19,800 \$9,108 \$7,425 \$6,930 \$6,757 \$6,200 \$5,099
Feb	63	91	154	162	Commercial Vacant Land 10640 Pacific Highway SW Los Robles Apts 12712 Lincoln Ave SW Park Place Apts 12602 TO 12618 Lincoln Ave SW Single Family Residence 44 Country Club Drive SW	\$4,550,000 \$1,747,700 \$1,597,600 \$1,500,000	\$22,523 \$8,651 \$7,908 \$7,425
Mar	59	95	154	160	Single Family Residence 7235 Interlaaken Drive SW Single Family Residence 22 Loch Lane SW Professional Office Building 9881 Bridgeport Way SW Used Car Lots Only Retail 9001 South Tacoma Way	\$1,235,000 \$1,175,000 \$1,160,000 \$1,075,000	\$6,113 \$5,816 \$5,742 \$5,321
Apr	53	104	157	164	Lakewood You Store It 12611 Pacific Highway SW Bridgeport Apartments 4910 to 4918 108th St SW Tudor Haus Apartments 5506 to 5510 Chicago Ave SW Biltmore Hotel 12701 Pacific Highway SW Single Family Residence 12505 Gravelly Lake Drive SW Whispering Firs Apartments 5501 Chicago Ave SW	\$6,951,500 \$3,217,600 \$2,230,000 \$2,140,000 \$2,100,000 \$1,820,000	\$34,410 \$15,927 \$11,039 \$10,593 \$10,395 \$9,009
May	69	114	183	213	Single Family Residence 30 Country Club Dr SW General Warehousing Storge 10604 30th Ave S Lakewood Gardens 2 Apts 10901 to 10923 Addison St SW Oaklyn Manor Apts 7920 Washington Blvd SW Commercial Vacant Land 11023 Bridgeport Way SW	\$1,050,000 \$1,085,000 \$1,100,000 \$1,324,900 \$2,400,000	\$5,198 \$5,371 \$5,445 \$6,558 \$11,880
Jun	46	95	141	155	Single Family Residence 11420 Gravelly Lake Dr SW Villa Plaza Apartment 5634 Main St SW Single Family Residence 71 West Shore Ave SW Office Space 10025 Lakewood Drive SW	\$1,200,000 \$1,150,000 \$1,125,000 \$1,100,000	\$5,940 \$5,693 \$5,569 \$5,445
Jul	46	126	172	205	Sandman Apartments 10102 Sales Road S Gas Station/Mini Mart 10801 Bridgeport Way SW Single Family Residence 13120 Country Club Dr SW Unit 102	\$6,815,700 \$2,090,000 \$1,275,000	\$33,738 \$10,346 \$6,311
Aug	50	101	151	155	The James Apts 4828 123rd St SW Clover Meadows Apts 12517 47th Ave SW Lochburn Villa Apts 8814 Lochburn Lane SW Single Family Residence 12771 Gravelly Lake Drive SW Ivars Seafood 10114 South Tacoma Way	\$18,050,000 \$2,350,000 \$1,848,200 \$1,295,000 \$1,175,000	\$89,348 \$11,633 \$9,149 \$6,410 \$5,816
Sep	35	89	124	130	Sylvan Park Multi Family Apts 3407 to 3411 92nd St S Autozone Parts & Accessories 8308 Berkeley St SW Single Family Residence 13120 Country Club Dr SW Unit 401 Single Family Residence 12111 Gravelly Lake Dr SW Single Family Residence 12116 Nyanza Rd SW	\$1,615,000 \$1,600,000 \$1,375,000 \$1,340,000 \$1,150,000	\$7,994 \$7,920 \$6,806 \$6,633 \$5,693
Oct	47	114	161	172	Commercial Land & Improvements 9802 South Tacoma Way Vacant Undeveloped Residential Land 11456 Gravelly Lk Dr SW Flett Creek Professional Building 6210 75th St W Single Family Residence 12723 Gavelly Lake Drive SW Dairy Queen 10104 South Tacoma Way Single Family Residence 7920 Interlaaken Drive SW	\$1,991,500 \$1,599,000 \$1,550,000 \$1,152,000 \$1,100,000 \$1,025,000	\$9,858 \$7,915 \$7,673 \$5,702 \$5,445 \$5,074
Nov	55	83	138	145	Springtree Apts 12702 to 12714 49th Ave SW Sizzler Restaurant 10204 South Tacoma Way South Tacoma Business Park 8811 South Tacoma Way Single Family Residence 11320 Gravelly Lake Drive SW Vincent Apts 3313 to 3317 92nd St S	\$8,825,000 \$2,050,000 \$1,875,000 \$1,588,000 \$1,000,000	\$43,684 \$10,148 \$9,281 \$7,861 \$4,950
Dec	50	91	141	155	New General Warehousing Storage @ 14801 Spring St SW Lakewood Cinema Plaza Pad "H" @ 2302 South 84th St Stanley Estates Apartments @ 12310 Interlaaken Drive SW Vacant Industrial Land @ 6922 146th St Single Family Dwelling @ 10807 Greendale Drive SW	\$65,575,000 \$5,900,000 \$3,696,375 \$1,650,000 \$1,500,000	\$324,596 \$29,205 \$18,297 \$8,168 \$7,425
Total Annual	619	1,184	1,803	1,994		\$209,447,175	\$1,036,764

Transportation Benefit District Vehicle Fees (RCW 36.73.020, RCW 82.80.140)

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 or 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.

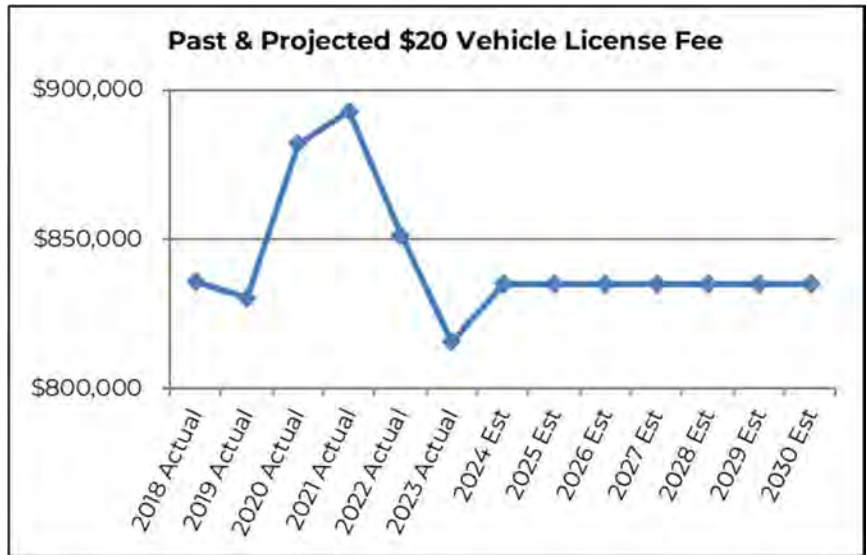
On July 1, 2015 the Washington State Legislature enacted Second Engrossed Substitute Bill 5987 (SESSB 5987), which authorizes the City to assume the rights, powers, functions, and obligation of the TBD. On November 22, 2016, the City Council declared its intent to conduct a public hearing to consider 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 additional eligible projects as follows:

- Pacific Highway – 108th to SR 512
- 100th – Lakeview to South Tacoma Way
- Annual Programs: New LED Street Lights; Minor Capital Projects; Neighborhood Traffic Safety; Personnel, Engineering, Professional Services, and Chip Seal Program – Local Access Roads
- Signal Projects
- 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)

Year	\$20 Vehicle License Fee	Chg Over Prior Year	
		\$	%
2018 Actual	\$ 835,710	\$ 12,948	1.6%
2019 Actual	\$ 830,684	\$ (5,026)	-0.6%
2020 Actual	\$ 881,849	\$ 51,165	6.2%
2021 Actual	\$ 892,796	\$ 10,947	1.2%
2022 Actual	\$ 851,401	\$ (41,395)	-4.6%
2023 Actual	\$ 815,810	\$ (35,591)	-4.2%
2024 Est	\$ 835,000	\$ 19,190	2.4%
2025 Est	\$ 835,000	\$ -	0.0%
2026 Est	\$ 835,000	\$ -	0.0%
2027 Est	\$ 835,000	\$ -	0.0%
2028 Est	\$ 835,000	\$ -	0.0%
2029 Est	\$ 835,000	\$ -	0.0%
2030 Est	\$ 835,000	\$ -	0.0%
Average 6 Year Change (2018 - 2023)			-0.4%



Lodging Tax

The City's hotel/motel lodging tax is comprised of the transient rental income tax and the special hotel/motel tax and applies to charges for lodging at hotels, motels, rooming houses, private campgrounds, RV parks, and similar facilities for periods of less than 30 days.

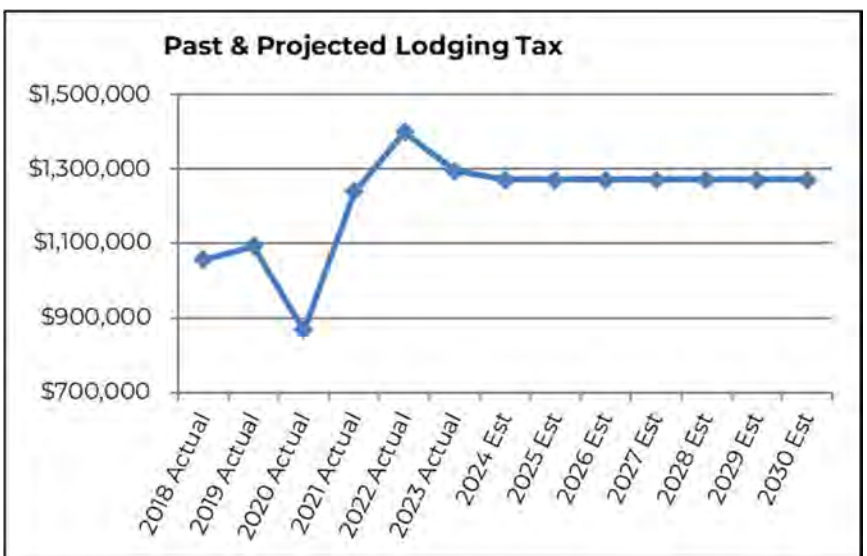
Transient Rental Income Tax (RCW 67.28.180)

The City imposed a 2.0% transient rental income tax effective March 1996. The tax is credited against the state retail sales tax so that the hotel/motel tax is not an additional tax for the customer but represents sharing of the state retail sales tax receipts on lodging with the city (State Shared Revenues).

Special Hotel/Motel Tax (RCW 67.28.181)

The City imposed a 2% special hotel/motel tax in June 1996 and an additional 3% in June 1997 for a total rate of 5%. The combined rate of state and local retail sales tax (except RTA tax), the state convention center tax, and any special hotel/motel taxes may not exceed 12%. However, a higher aggregate rate cap applies for jurisdictions that previously levied higher hotel/motel tax rates (such as Lakewood which was grandfathered.) The program is administered by the Department of Revenue and distributions are made by the Office of State Treasurer monthly. Distributions are received into the City's Hotel/Motel Lodging Tax Fund.

Year	Lodging Tax	Chg Over Prior Year	
		\$	%
2018 Actual	\$ 1,055,335	\$ 293,136	38.5%
2019 Actual	\$ 1,091,953	\$ 36,618	3.5%
2020 Actual	\$ 867,311	\$ (224,642)	-20.6%
2021 Actual	\$ 1,239,821	\$ 372,510	42.9%
2022 Actual	\$ 1,400,088	\$ 160,267	12.9%
2023 Actual	\$ 1,293,769	\$ (106,319)	-7.6%
2024 Est	\$ 1,271,250	\$ (22,519)	-1.7%
2025 Est	\$ 1,271,250	\$ -	0.0%
2026 Est	\$ 1,271,250	\$ -	0.0%
2027 Est	\$ 1,271,250	\$ -	0.0%
2028 Est	\$ 1,271,250	\$ -	0.0%
2029 Est	\$ 1,271,250	\$ -	0.0%
2030 Est	\$ 1,271,250	\$ -	0.0%
Average 6 Year Change (2018 - 2023)			3.8%

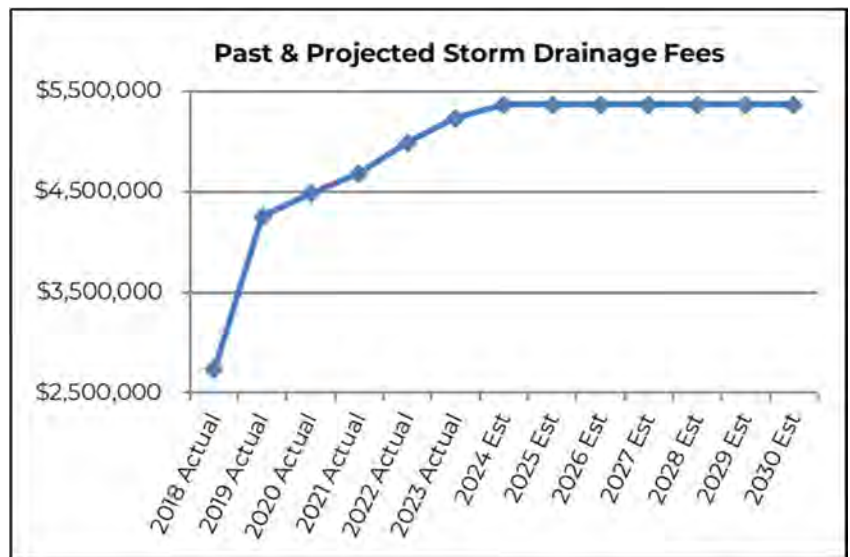


Storm Drainage Fees

The Surface Water Management (SWM) fund manages surface water run-off accounts for the City's only utility operation. The City applies a rate structure as a utility service charge to all parcels within the City and those incorporated areas defined by an interlocal drainage agreement as authorized by the City's municipal code. The purpose of this charge is to provide resources to plan, manage, design, construct, maintain, revise, and upgrade the storm drainage and surface water runoff systems within the corporate limits of the City of Lakewood. This authority is invoked to minimize the property damage, promote and protect public health, safety, and welfare, minimize water quality degradation by preventing siltation, contamination and erosion of the City's waterways, protect aquifers, insure the safety of City streets, and rights-of-way, assure compliance with federal and state storm drainage, surface water management, and water quality regulations and legislation, increase educational and recreational opportunities, encourage the preservation of natural drainage systems, and foster other beneficial public uses.

The annual service charge is be calculated based on impervious area and parcel status as of January 1st each year. The annual service charge is due the City on or before April 30th of each year and is paid together with payment of real property tax. The remaining one-half of the annual service charge is due and payable on October 30th.

Year	Storm Drainage Fees	Chg Over Prior Year	
		\$	%
2018 Actual	\$ 2,735,663	\$ 19,964	0.7%
2019 Actual	\$ 4,256,773	\$ 1,521,110	55.6%
2020 Actual	\$ 4,480,680	\$ 223,907	5.3%
2021 Actual	\$ 4,682,408	\$ 201,728	4.5%
2022 Actual	\$ 4,990,889	\$ 308,481	6.6%
2023 Actual	\$ 5,235,163	\$ 244,274	4.9%
2024 Est	\$ 5,366,000	\$ 130,837	2.5%
2025 Est	\$ 5,366,000	\$ -	0.0%
2026 Est	\$ 5,366,000	\$ -	0.0%
2027 Est	\$ 5,366,000	\$ -	0.0%
2028 Est	\$ 5,366,000	\$ -	0.0%
2029 Est	\$ 5,366,000	\$ -	0.0%
2030 Est	\$ 5,366,000	\$ -	0.0%
Average 6 Year Change (2018 - 2023)			15.2%



Financial Reports and Other Information

Budget

In addition to the required mid-biennial review/modification, the City prepares budget adjustments throughout the year which are referred to as the carry forward budget adjustment and year-end housekeeping adjustment. These budget adjustments are not included in the original adopted biennial budget document; rather they are presented as separate documents.

Budget information is made available to the public throughout the budget process, including the proposed budget and any other materials such as property tax levies, presentations, and follow-up materials. The public can view electronic copies via the internet at <https://cityoflakewood.us/finance/biennial-budget/>. A hard copy of the budget is available for viewing by contacting the Deputy City Manager/Chief Financial Officer Tho Kraus.

The City participates in the Government Finance Officers Association (GFOA) budget award program. The award represents a significant achievement by the City. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive this award, the City must satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well the City's budget serves as: a policy document; a financial plan; and operations guide; and a communications device. Budget documents must be rated "proficient" in all four categories and the fourteen mandatory criteria within those categories,

to receive the award. The GFOA's Distinguished Budget Presentation Awards Program is the only national awards program in governmental budget. Beginning with the 2015/2016 Biennial Budget, the City submitted and achieved the Distinguished Budget Presentation Award. This award was the City's first budget award since 2007. The City continues to participate in this program and has also earned the award through its 2023/2024 Biennial Budget and will submit its' 2025/2026 Biennial Budget for review.

Quarterly Financial Reports

The City prepares detailed, comprehensive quarterly financial reports that are presented at the City Council Study Sessions on a quarterly basis. The report provides detailed information on the City's General and Street Operations & Maintenance funds as these are the City's two primary operating funds and also provides a great wealth of information on all other funds, including an income statement for all other funds. Reporting includes but not limited to: revenue sources such as property tax, sales & use tax, utility tax, gambling tax, admissions tax, franchise fees, photo infraction, animal license, business license, fines & forfeitures, development services permits & fees, parks & recreation fees, real estate excise tax, Transportation Benefit vehicle licensing fees, and hotel/motel lodging tax; cost recovery for parks and recreation and development services; ending fund balance and cash balance; grants; capital projects; and debt service & other liabilities. Additionally, performance measures and other statistical information such as building permit activity, mylakewood311 activity and fines and forfeitures. Per the City's financial policies regarding financial reporting, the City will strive to continue to make improvements in its financial reporting scheme so that information is available to the City Council, City Manager, departments and public is the best available for sound financial decisions. As such, the reports continue to evolve.

The reports are available to the public via the online City Council agenda packets as well as the City's Finance webpage <https://cityoflakewood.us/finance/financial-reports/>

Audit

Under state law, all county and local government entities are required to undergo an annual audit performed by the State Washington State Auditor's Office (SAO). Audit report types vary depending on program and purpose.

Audits currently applicable to the City of Lakewood are:

- Accountability Audits – Access whether public funds and assets are protected and accounted for, and that government agencies are following laws and regulations.
- Financial Audits – Give assurance that state and local government financial reports are accurate and complete.
- Federal Audits – Verify federal money is spent according to the laws that govern each federal program.
- Annual Comprehensive Financial Reports (ACFRS) – Provide assurance about supplemental financial information in addition to the financial audit of state government.

<https://sao.wa.gov/reports-data/audit-reports/>

Additionally, the State Auditor's Office conducts three types of investigations – citizen hotline, fraud program, and whistleblower program - that begin information reported by citizens or employees of state or local governments.

- Citizen Hotline – Any citizen – whether a government employee or not – is welcome to send suggestions to improve government efficiency, praise a job well done, or report suspected waste, fraud, or abuse of government resources. SAO will follow-up, evaluate the matter, and take any appropriate action.
- Fraud – State law requires that all state agencies and local governments notify SA as soon as they suspect a fraud or loss has taken place. SAO audit teams perform investigations and provide guidance to state agencies and local governments. SAO reports the results of the investigations, make recommendations for improved operations and help recover public funds when appropriate.
- Whistleblower – This program is only for state government employees who suspect improper government action. Special conditions apply, both to the information reported and to the protection of the whistleblower.

<https://sao.wa.gov/report-a-concern/how-to-report-a-concern/>
<https://sao.wa.gov/report-a-concern/how-to-report-a-concern/fraud-program/>
<https://sao.wa.gov/report-a-concern/how-to-report-a-concern/whistleblower-program/>
<https://sao.wa.gov/reports-data/search-whistleblower-and-fraud-reports/>

Annual Comprehensive Annual Financial Report (CAFR)

The City prepares a thorough and detailed presentation of the City's financial condition. It reports on the City's activities and balances for each fiscal year.

The CAFR is presented in three sections: introductory, financial and statistical.

1. Introductory section - includes the transmittal letter, the city's organizational chart and a list of city officials.
2. Financial section - includes the independent auditor's report, management discussion and analysis, government-wide financial statements, fund financial statements, notes to the financial statements, required supplementary information, combining financial statements, and required schedules.
3. Statistical section - includes additional financial, economic, and demographic information presented on a multi-year basis.

The City participates in the Government Finance Officers Association (GFOA) ACFR award program. This award is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management. The ACFR is judged by an impartial panel to meet the high standards of the program including demonstrating a constructive "spirit of full disclosure" to clearly communicate its financial story and motivate potential users and user groups to read it. Beginning with the FY2013 ACFR, the City submitted and achieved the Certificate of Achievement for Excellence in Financial Reporting. This award was the City's first ACFR award since FY2005. The City continues to participate in this program and has earned this award through FY2022 ACFR has been submitted FY2023 ACFR and is currently under review.

<https://cityoflakewood.us/finance/financial-reports/>

Popular Annual Financial Report (PAFR)

The Popular Annual Financial Report (PAFR) is a supplementary financial report designed to meet needs of interested parties who are either unable or unwilling to use the more detailed financial information provided in a traditional CAFR. The PAFR provides an overview of the City's financial position, including sources of revenues and expenditures, as well as economic information about the community. The PAFR of the City of Lakewood is published to increase public awareness regarding the City's financial condition. It is our goal that this report is easy to read and understandable. Beginning with the FY2016 (the City's first year of publication of this report), the City submitted and achieved the GFOA award. The City continues to participate in this program and has earned the award through FY2022 and FY2023 PAFR has been submitted and is currently under review.

<https://cityoflakewood.us/finance/financial-reports/>

City Council Goals, Strategic Plan & Vision Statement

The City Council held a goal setting retreat on Saturday, March 30, 2024, with a follow-up meeting on May 28, 2024, to identify, discuss and prioritize key goals for the 2025-2026 biennium.

The following retreat priorities rose to the top based on total points as identified by the City Council as part of the March 30, 2024 retreat. that in turn resulted in the development of four proposed goals:

- 1) Downtown Park and Multi-Generational Community Center Development
- 2) Public Safety
- 3) Edgewater Park Master Plan Implementation
- 4) Downtown and Lakewood Station District Subareas Revitalization for Sustainable Growth

As part of the May 28, 2024 retreat follow-up, the City Council subsequently provided feedback on the draft goals that were presented with a specific and detailed focus on public safety and parks and lakes access (formerly a standalone Edgewater Park goal). The result was a revised draft of 2025-2026 Lakewood City Council goals as follows:

- 1) Downtown Park(s) and Multi-Generational Community Center Development
- 2) Public Safety
- 3) Parks and Lakes Access
- 4) Downtown and Lakewood Station District Subareas Revitalization for Sustainable Growth

In addition to these four proposed goals, City Council maintains its commitment to the following as outlined below:

- Financial stewardship;
- Community engagement and transparency;
- Regional and statewide leadership and partnership;
- Ensuring a safe city;
- Economic development to attract and create jobs;
- Environmental protection and preservation;
- Supporting human services, housing and homelessness;
- Commitment to diversity, equity, inclusion and belonging;
- Recognizing the value and importance of JBLM and Camp Murray;
- Rebuilding our roadway system and adding sidewalks for pedestrian and bicycle access;
- The City's strong leadership to improve parks; and
- Providing a wide range of community events and youth programming.

The City Council reviewed and discussed these proposed goals and provided direction on what to consider for adoption as part of the August 12, 2024 study session.

The following changes from the August 12 study session review were implemented into the attached 2025-2026 Lakewood City Council Goals document as follows:

- 1) Under *Focus on Community Engagement to increase Community-Based Policing*: "Provide education to the community in every way possible; to include the Citizen's Police Academy, Youth Council, during a Ride-Along, and Community Group Meetings **to emphasize crime reduction successes**".
Under *Reduce Crime and Fear of Victimization*, added: "Maintain effective staff levels to reduce response times."
- 2) "Increase Use of Technological Advancements in **Public Safety**" and "Increase Code Red participation among Lakewood residents to to enhance City Emergency Management preparedness." added as well.
- 3) Pluralized references to Street End Pilot Project**(s)**.
- 4) Interlaaken Bridge bulletin points combined into single paragraph that reads: Conduct a feasibility study that evaluates future options that includes community **input**, traffic flow **alternatives and impacts**, **open public spaces**, **pedestrian access**, safety, environmental impact and long-term sustainability.
- 5) Under Goal 4, added bulletin point about RAISE Planinng Grant that reads: "Advance the Downtown Subarea Plan Green Street Loop project via the City's\$1.1M RAISE Planning Grant, which will complete 30% project design of an updated motorized and non-motorized transportation network in the downtown area."

<https://cityoflakewood.us/city-council/#goals>

MyLakewood311

Did you know Lakewood has its own free mobile app? All you need to know about the city is at your fingertips. Updates on road projects and detours around the city and other city announcements can be found under the “Public Announcements” header. Contact the city using the “submit a new request” button and select from the appropriate category. The app allows you to track city staff’s response to your request and follow it through the process. Please only submit one request per item – submitting multiple requests for the same item slows the review process. Note: This app is not monitored 24/7. If you are reporting an emergency that needs immediate assistance please call 911. Download it now in the [iTunes App Store](#) or on [Google Play](#). Don’t want to use the app? You can still report an issue using the city’s or by calling City Hall at 253-589-2489.

<https://cityoflakewood.us/mylakewood311>

Social Media & Other Ways to Connect with the City of Lakewood

City of Lakewood Facebook

[City of Lakewood, Washington - Municipal Government | Lakewood WA | Facebook](#)

City of Lakewood Instagram

<https://www.instagram.com/cityoflakewoodwa/>

Lakewood Police Facebook

<https://www.facebook.com/LakewoodPD/>

Lakewood Police Instagram

<https://www.instagram.com/lakewoodwapolicedepartment/?igshid=MzRIODBiNWFIZA%3D%3D>

Lakewood Police Twitter

<https://x.com/lakewoodpd>

Lakewood Parks & Recreation Facebook

<https://www.facebook.com/lakewoodparks/>

Lakewood Senior Activity Center Facebook

<https://www.facebook.com/LakewoodSeniorActivityCenter/>

Sign up to receive notification of: City Manager’s Weekly Bulletins; City Council agendas and meeting schedules; Lakewood Connections and recreation brochures; public notices; parks events; Coffee with the Mayor; bids, RFP’s, RFQ’s; and major capital improvement project updates such as JBLM North Access Improvement Project.

City of Lakewood Email Notifications

<https://cityoflakewood.us/email-notifications/>

Council Meetings - Virtually attend City Council meeting by watching them live on the City’s YouTube channel.

[City of Lakewood - YouTube](#)

	2022 Annual Actual	2023 Annual Actual	2024 Original	2024 Revised	2024 YND Est	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
(001) GENERAL FUND											
<i>REVENUES:</i>											
Taxes	\$34,476,953	\$33,680,724	\$32,094,600	\$34,422,700	\$34,058,157	\$35,645,810	\$36,968,895	\$38,170,000	\$39,411,600	\$40,695,200	\$42,022,200
Property Tax	7,636,449	7,762,883	7,804,100	7,846,100	7,931,957	8,088,180	8,241,855	8,394,300	8,548,200	8,703,700	8,860,700
Local Sales & Use Tax	14,471,103	14,221,039	12,240,000	14,273,000	14,645,000	15,230,800	15,840,000	16,473,600	17,132,500	17,817,800	18,530,500
Sales/Parks	858,957	840,609	765,000	865,800	866,000	900,600	936,600	974,100	1,013,100	1,053,600	1,095,700
Brokered Natural Gas Use Tax	76,041	74,873	45,000	45,000	45,000	46,400	47,800	49,200	50,700	52,200	53,800
Criminal Justice Sales Tax	1,530,752	1,495,607	1,438,200	1,540,500	1,540,500	1,602,100	1,666,200	1,732,800	1,802,100	1,874,200	1,949,200
Admissions Tax	337,384	484,965	344,800	394,800	419,500	436,300	453,800	472,000	490,900	510,500	530,900
Utility Tax	5,628,300	5,732,027	5,542,100	5,542,100	5,970,000	6,624,030	6,985,840	7,195,400	7,411,300	7,633,700	7,862,600
Leasehold Tax	6,569	20,084	5,200	5,200	6,500	6,700	6,900	7,100	7,300	7,500	7,700
Gambling Tax	3,931,398	3,048,637	3,910,200	3,910,200	2,633,700	2,710,700	2,789,900	2,871,500	2,955,500	3,042,000	3,131,100
Franchise Fees	4,494,718	4,606,254	4,769,000	4,769,000	4,758,500	4,901,300	5,048,300	5,199,900	5,355,800	5,516,500	5,682,000
Cable, Water, Sewer, Solid Waste	3,278,231	3,362,288	3,487,400	3,487,400	3,467,000	3,571,100	3,678,200	3,788,700	3,902,300	4,019,400	4,140,000
Tacoma Power	1,216,487	1,243,966	1,281,600	1,281,600	1,291,500	1,330,200	1,370,100	1,411,200	1,453,500	1,497,100	1,542,000
Development Service Fees	1,816,106	2,348,200	1,952,000	2,446,935	4,547,357	4,697,185	4,875,360	2,466,200	2,582,800	2,704,700	2,832,500
Building Permits	768,106	945,734	900,000	974,100	1,398,057	1,411,185	1,431,660	993,000	1,042,700	1,094,800	1,149,500
Other Building Permit Fees	255,493	331,334	300,600	341,300	1,050,000	1,081,500	1,081,700	347,900	358,400	369,200	380,300
Plan Review/Plan Check Fees	637,074	958,219	609,600	989,735	2,006,600	2,107,000	2,264,500	1,006,100	1,056,400	1,109,200	1,164,700
Other Zoning/Development Fees	155,433	112,913	141,800	141,800	92,700	97,500	97,500	119,200	125,300	131,500	138,000
Licenses & Permits	413,472	410,011	393,600	393,600	422,300	435,000	448,000	461,300	475,100	489,300	504,000
Business License	285,000	288,640	287,600	287,600	297,300	306,200	315,300	324,700	334,400	344,400	354,800
Alarm Permits & Fees	96,803	89,556	70,000	70,000	92,200	95,000	97,900	100,800	103,800	106,900	110,100
Animal Licenses	31,669	31,815	36,000	36,000	32,800	33,800	34,800	35,800	36,900	38,000	39,100
State Shared Revenues	1,568,519	1,436,289	1,329,160	1,329,160	1,418,100	1,469,700	1,523,600	1,580,100	1,639,200	1,701,100	1,765,800
Criminal Justice	191,367	216,693	187,480	187,480	188,100	197,500	207,300	217,700	228,600	240,100	252,100
Criminal Justice High Crime	435,580	282,159	249,500	249,500	282,200	296,300	311,100	326,700	343,000	360,200	378,200
Liquor Excise Tax	448,309	449,632	410,890	410,890	463,800	487,000	511,400	537,000	563,900	592,100	621,700
Liquor Board Profits	493,262	487,806	481,290	481,290	484,000	488,900	493,800	498,700	503,700	508,700	513,800
Intergovernmental	321,805	491,598	295,010	510,796	508,160	520,700	533,700	547,100	560,730	574,000	587,800
Police FBI & Other Misc	15,000	11,790	12,000	12,000	12,860	12,900	12,900	12,900	12,900	12,900	12,900
Police-Animal Svcs-Steilacoom	21,303	21,710	16,800	16,800	21,700	21,700	21,700	21,700	21,700	21,700	21,700
Police-Animal Svcs-Dupont	37,288	37,992	38,710	38,710	38,700	39,400	40,200	41,000	41,730	41,700	41,700
Police-South Sound 911 Background Investigations	22,653	36,716	16,000	16,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Muni Court-University Place Contract	(13,520)	-	-	-	-	-	-	-	-	-	-
Muni Court-Town of Steilacoom Contract	110,167	213,840	115,800	66,242	220,300	226,900	233,700	240,700	247,900	255,300	263,000
Muni Court-City of Dupont	128,914	169,551	95,700	361,044	174,600	179,800	185,200	190,800	196,500	202,400	208,500

	2022 Annual Actual	2023 Annual Actual	2024 Original	2024 Current Revised	2024 YND Est	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
(001) GENERAL FUND-continued											
Charges for Services & Fees	1,032,647	1,341,673	1,426,300	1,441,800	1,405,800	1,396,400	1,396,400	1,396,400	1,396,400	1,396,400	1,396,400
Parks & Recreation Fees	207,524	224,581	294,000	294,000	258,700	250,800	250,800	250,800	250,800	250,800	250,800
Police - Various Contracts	5,367	5,776	-	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500
Police - Extra Duty	698,446	913,138	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000
Police - Western State Hospital Community Policing	117,581	197,145	355,500	356,500	356,500	355,000	355,000	355,000	355,000	355,000	355,000
Other	3,729	1,033	1,800	1,800	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Fines & Forfeitures	1,420,614	1,212,915	1,196,500	1,296,500	1,237,160	1,263,600	1,263,600	1,263,600	1,263,600	1,263,600	1,263,600
Municipal Court	286,285	239,322	346,500	346,500	263,560	263,600	263,600	263,600	263,600	263,600	263,600
Photo Infraction	1,134,328	973,592	850,000	950,000	973,600	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Miscellaneous/Interest/Other	372,347	775,270	122,500	853,969	840,570	792,872	682,148	647,900	617,100	589,400	564,500
Interest Earnings	251,912	686,146	57,500	542,700	530,200	482,472	371,748	337,500	306,700	279,000	254,100
Penalties & Interest - Taxes	2,023	2,619	3,500	3,500	2,600	2,600	2,600	2,600	2,600	2,600	2,600
Miscellaneous/Opioid/Other	118,411	86,504	61,500	307,769	307,770	307,800	307,800	307,800	307,800	307,800	307,800
Interfund Transfers	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700
Transfers In - Fund 401 SWM	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700
Subtotal Operating Revenues	\$46,201,880	\$46,587,634	\$43,863,370	\$47,749,160	\$49,480,804	\$51,407,267	\$53,024,703	\$52,017,200	\$53,587,030	\$55,214,900	\$56,903,500
% Revenue Change over Prior Year	1.9%	0.8%		2.5%	6.2%	3.9%	3.1%	-1.9%	3.0%	3.0%	3.1%
EXPENDITURES:											
City Council	148,500	169,119	159,609	171,214	186,666	188,158	188,158	189,049	189,968	190,913	191,887
Legislative	148,017	167,931	156,159	167,764	183,216	184,708	184,708	185,496	186,308	187,143	188,004
Sister City	483	1,188	3,450	3,450	3,450	3,450	3,450	3,554	3,660	3,770	3,883
City Manager	809,073	1,017,897	966,844	1,040,445	1,065,664	1,098,176	1,123,980	1,146,837	1,190,902	1,237,621	1,289,020
Executive	613,149	667,671	607,730	672,656	695,264	721,434	735,084	746,274	778,322	812,664	851,314
Communications	195,924	350,227	359,114	367,789	370,400	376,742	388,896	400,563	412,580	424,957	437,706
Municipal Court	1,834,684	1,473,378	1,524,353	1,587,098	1,639,462	1,508,756	1,577,539	1,643,914	1,712,168	1,785,242	1,928,044
Judicial Services	1,011,751	1,158,311	1,113,277	1,158,846	1,137,349	1,116,319	1,171,358	1,225,548	1,281,250	1,341,397	1,470,883
Professional Services	582,340	85,356	55,000	55,000	55,000	55,000	55,000	56,650	58,350	60,100	61,903
Probation & Detention	240,593	229,711	356,076	373,251	447,113	337,437	351,181	361,716	372,568	383,745	395,257
Administrative Services	1,500,410	2,225,614	2,337,034	2,528,340	2,488,151	2,599,419	2,680,121	2,781,180	2,883,068	2,990,271	3,114,461
Finance	1,377,366	1,539,453	1,592,969	1,782,275	1,742,086	1,834,919	1,915,621	1,993,745	2,072,010	2,154,881	2,254,010
Non-Departmental (City-Wide & Public Defender)	123,043	686,161	744,065	746,065	746,065	764,500	764,500	787,435	811,058	835,390	860,451
Legal	2,410,990	2,578,738	2,562,219	2,650,403	2,651,377	2,762,302	2,816,976	3,003,509	3,054,024	3,253,283	3,333,112
Civil Legal Services	1,145,619	1,080,778	1,043,611	1,094,459	1,245,916	1,276,358	1,339,159	1,396,796	1,456,305	1,520,150	1,594,505
Criminal Prosecution Services	244,960	243,426	270,470	276,195	278,874	217,574	226,699	233,500	240,505	247,720	255,152
City Clerk	203,213	239,289	400,680	415,602	292,233	328,200	345,962	365,419	385,623	407,721	434,539
Election	125,155	208,956	110,000	110,000	110,000	180,000	110,000	180,000	110,000	180,000	110,000
Human Resources	692,043	806,289	737,458	754,147	724,353	760,170	795,157	827,794	861,591	897,692	938,916

	2022 Annual Actual	2023 Annual Actual	2024 Original	2024 Current Revised	2024 YND Est	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
(001) GENERAL FUND-continued											
Planning & Public Works (Formerly Community & Economic Dev)	3,089,038	3,342,796	3,272,911	3,491,439	3,528,730	3,700,335	3,883,574	4,064,183	4,248,416	4,446,424	4,683,903
GIS	-	-	-	-	-	156,497	161,311	166,150	171,135	176,269	181,557
Planning	-	-	-	-	-	1,470,612	1,549,456	1,622,559	1,696,032	1,774,885	1,872,064
Current Planning	1,054,208	1,140,589	1,159,192	1,219,114	1,147,381	-	-	-	-	-	-
Long Range Planning	303,817	302,435	294,279	317,363	421,267	-	-	-	-	-	-
Building	1,431,140	1,583,794	1,573,793	1,686,224	1,682,962	1,778,331	1,864,146	1,953,002	2,044,456	2,143,082	2,260,242
Economic Development	299,873	315,978	245,647	268,737	277,121	294,895	308,661	322,472	336,793	352,189	370,040
Parks, Recreation & Community Services	3,067,319	3,455,544	3,459,217	3,449,390	3,596,790	4,052,153	4,198,293	4,354,693	4,515,924	4,687,079	4,880,802
Human Services	430,860	495,033	523,754	531,048	527,115	598,003	615,836	634,311	653,340	672,941	693,129
Administration	471,306	421,875	397,772	349,394	348,521	463,396	484,469	509,498	535,810	564,879	600,299
Recreation	506,531	619,482	545,295	565,333	548,978	551,011	562,818	579,703	597,094	615,006	633,457
Senior Services	173,804	206,487	268,694	280,144	229,689	217,150	223,205	229,901	236,798	243,902	251,219
Parks Facilities	599,361	739,043	603,708	615,981	859,862	975,748	1,013,579	1,050,250	1,087,531	1,126,819	1,171,701
Fort Steilacoom Park	621,533	710,977	579,559	675,708	668,926	772,425	802,601	835,956	870,035	906,527	949,715
Street Landscape Maintenance	263,925	262,646	540,435	431,782	413,699	474,420	495,785	515,074	535,316	557,005	581,281
Police	26,557,987	28,949,671	27,101,474	28,634,596	30,347,226	31,976,289	32,273,509	33,453,935	34,672,250	35,962,594	37,409,433
Command	4,895,906	5,804,904	5,148,820	5,150,209	5,862,042	6,875,792	7,181,538	7,632,455	8,099,376	8,615,783	9,265,467
Jail Service	380,230	799,450	600,000	800,000	1,100,000	1,100,000	1,100,000	1,133,000	1,166,990	1,202,000	1,238,060
Dispatch Services/SS911	2,016,847	2,070,342	2,064,390	2,118,770	2,118,770	2,157,580	2,157,580	2,222,307	2,288,977	2,357,646	2,428,375
Investigations	3,725,373	4,329,076	4,148,764	4,148,764	4,424,986	4,582,351	4,609,685	4,747,976	4,890,415	5,037,127	5,188,241
Patrol	10,166,298	9,721,009	8,656,354	8,656,354	11,164,011	11,544,010	11,424,835	11,767,580	12,120,607	12,484,226	12,858,752
Special Units	61,403	89,797	115,340	129,840	129,840	129,840	129,840	133,735	137,747	141,880	146,136
Special Response Team (SRT)	131,728	104,332	91,300	91,300	91,300	91,300	91,300	94,039	96,860	99,766	102,759
Neighborhood Policing Unit	912,746	1,453,132	605,786	1,799,416	1,029,527	1,060,080	1,069,274	1,101,352	1,134,393	1,168,425	1,203,477
Contracted Services (Extra Duty, offset by Revenue)	782,869	1,057,846	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000
Community Safety Resource Team (CSRT)	528,654	569,321	1,049,979	1,070,154	590,814	610,677	627,304	646,123	665,507	685,472	706,036
Training	875,519	640,090	1,215,289	1,221,014	740,726	660,825	678,676	699,036	720,007	741,608	763,856
Traffic Policing	820,678	950,848	1,126,380	1,126,380	984,080	1,017,559	1,022,870	1,053,556	1,085,163	1,117,718	1,151,249
Property Room	306,184	348,982	339,906	351,356	368,715	383,039	395,287	407,146	419,360	431,941	444,899
Reimbursements	128,083	155,586	64,650	85,072	85,072	85,072	85,072	87,624	90,253	92,961	95,749
Support Services/Emergency Management	49,129	53,479	284,967	284,967	72,695	72,695	72,695	74,876	77,122	79,436	81,819
Animal Control	389,460	414,596	424,549	435,999	419,648	440,469	462,553	476,430	490,722	505,444	520,607
Road & Street/Camera Enforcement	386,880	386,880	390,000	390,000	390,000	390,000	390,000	401,700	413,751	426,164	438,948
Interfund Transfers	1,874,874	1,920,222	2,384,328	2,537,633	2,376,575	2,350,138	2,426,188	2,539,490	2,497,277	2,411,286	2,561,271
Transfer to Fund 101 Street O&M	1,394,393	1,438,241	1,906,572	2,059,877	\$1,898,819	\$1,974,366	2,059,894	2,171,321	2,286,383	2,411,286	2,561,271
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	375,772	366,294	368,169	210,894	-	-
Subtotal Operating Expenditures	\$41,292,873	\$45,132,979	\$43,767,989	\$46,090,558	\$47,880,641	\$50,235,725	\$51,168,339	\$53,176,792	\$54,963,996	\$56,964,714	\$59,391,933
% Expenditure Change over Prior Year	10.5%	9.3%		2.1%	6.1%	4.9%	1.9%	3.9%	3.4%	3.6%	4.3%
OPERATING INCOME (LOSS)	4,909,007	1,454,655	95,381	1,658,602	1,600,163	1,171,542	1,856,364	(\$1,159,592)	(\$1,376,966)	(\$1,749,814)	(\$2,488,433)
As a % of Operating Expenditures	11.9%	3.2%	0.2%	3.6%	3.3%	2.3%	3.6%	-2.2%	-2.5%	-3.1%	-4.2%

	2022 Annual Actual	2023 Annual Actual	2024 Original	2024 Current Revised	2024 YND Est	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
(001) GENERAL FUND-continued											
<i>OTHER FINANCING SOURCES:</i>											
Grants, Donations/Contrib, 1-Time	529,239	801,216	282,550	1,281,588	1,233,588	84,600	84,600	84,600	84,600	84,600	84,600
Contributions/Donations/Other	227,714	83,456	252,250	726,346	678,346	54,300	54,300	54,300	54,300	54,300	54,300
Grants	301,525	717,760	30,300	555,242	555,242	30,300	30,300	30,300	30,300	30,300	30,300
Transfers In	-	-	-	-	1,529,022	55,764	3,704	5,679	7,652	9,627	11,600
Transfer In - Fund 105 Property Abatement	-	-	-	-	640,000	-	-	-	-	-	-
Transfer In - Fund 202 LID Debt Service	-	-	-	-	480,236	55,764	3,704	5,679	7,652	9,627	11,600
Transfer In - Fund 251 LID Guaranty	-	-	-	-	53,000	-	-	-	-	-	-
Transfer In - Fund 503 Information Technology	-	-	-	-	355,786	-	-	-	-	-	-
Subtotal Other Financing Sources	\$529,239	\$801,216	\$282,550	\$1,281,588	\$2,762,610	\$140,364	\$88,304	\$90,279	\$92,252	\$94,227	\$96,200
<i>OTHER FINANCING USES:</i>											
Capital & Other 1-Time	1,189,525	4,497,671	2,210,997	5,825,831	6,288,141	1,413,668	1,170,439	588,391	598,627	542,538	434,378
City Council	-	8,237	-	20,400	20,400	12,000	-	-	-	-	-
City Manager	12,970	143,914	106,834	134,826	165,417	5,222	4,548	2,450	2,481	2,077	1,333
Administrative Services/City-Wide	7,139	24,693	6,602	495,281	555,949	145,016	143,562	5,154	5,220	4,371	2,806
City-Wide COVID-19 Grants	-	326,617	-	-	-	-	-	-	-	-	-
Planning & Public Works (Formerly Community & Economic Dev)	263,911	496,688	474,623	1,502,917	1,660,880	442,293	61,362	49,668	50,786	48,127	42,508
Parks, Recreation & Community Services	377,685	347,636	260,052	412,689	458,436	18,279	40,921	12,145	12,299	10,300	6,611
Legal	74,880	149,595	89,816	547,765	650,581	171,525	173,649	196,028	200,808	203,771	205,339
Municipal Court	48,825	153,830	11,600	319,045	385,341	12,152	10,584	6,855	6,942	5,814	3,731
Police	404,116	2,846,461	1,261,470	2,392,908	2,391,137	607,181	735,814	316,091	320,092	268,077	172,050
Interfund Transfers	2,527,325	3,732,387	1,858,526	2,761,529	2,932,012	242,302	580,663	587,006	587,183	584,879	580,624
Transfer Out - Fund 101 Street	-	449,339	71,526	889,717	1,060,200	17,302	14,811	12,006	12,183	9,879	5,624
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	-	17,552	-	-	-	-
Transfer Out - Fund 192 SSMCP	80,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Transfer Out - Fund 301 Parks CIP	647,500	2,620,877	940,000	1,415,000	1,415,000	-	-	-	-	-	-
Transfer Out - Fund 302 Transportation CIP	1,219,825	515,171	700,000	309,812	309,812	150,000	473,300	500,000	500,000	500,000	500,000
Subtotal Other Financing Uses	\$3,716,850	\$8,230,057	\$4,069,521	\$8,587,360	\$9,220,153	\$1,655,970	\$1,751,103	\$1,175,397	\$1,185,810	\$1,127,417	\$1,015,001
Total Revenues and Other Sources	\$46,731,119	\$47,388,850	\$44,145,920	\$49,030,748	\$52,243,414	\$51,547,631	\$53,113,007	\$52,107,479	\$53,679,282	\$55,309,127	\$56,999,700
Total Expenditures and other Uses	\$45,009,723	\$53,363,036	\$47,837,509	\$54,677,918	\$57,100,793	\$51,891,695	\$52,919,442	\$54,352,189	\$56,149,806	\$58,092,131	\$60,406,934
Beginning Fund Balance:	\$17,750,655	\$19,472,051	\$11,165,657	\$13,497,864	\$13,497,864	\$8,640,485	\$8,296,421	\$8,489,986	\$6,245,276	\$3,774,752	\$991,747
Ending Fund Balance:	\$19,472,051	\$13,497,864	\$7,474,068	\$7,850,694	\$8,640,485	\$8,296,421	\$8,489,986	\$6,245,276	\$3,774,752	\$991,747	(\$2,415,486)
Ending Fund Balance as a % of Gen/Street Operating Rev	41.3%	28.3%	16.7%	16.1%	17.1%	15.8%	15.7%	11.8%	6.9%	1.8%	-4.2%
Reserve - Total Target 12% Reserves	\$5,664,295	\$5,718,043	\$5,381,196	\$5,847,491	\$6,059,748	\$6,292,232	\$6,489,987	\$6,371,976	\$6,563,318	\$6,761,688	\$6,967,408
2% Contingency Reserves	\$944,049	\$953,007	\$896,866	\$974,582	\$1,009,958	\$1,048,705	\$1,081,664	\$1,061,996	\$1,093,886	\$1,126,948	\$1,161,235
5% General Fund Reserves	\$2,360,123	\$2,382,518	\$2,242,165	\$2,436,455	\$2,524,895	\$2,621,763	\$2,704,161	\$2,654,990	\$2,734,716	\$2,817,370	\$2,903,087
5% Strategic Reserves	\$2,360,123	\$2,382,518	\$2,242,165	\$2,436,455	\$2,524,895	\$2,621,763	\$2,704,161	\$2,654,990	\$2,734,716	\$2,817,370	\$2,903,087
Set Aside for Economic Development Opportunity Fund	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Unreserved/Designated - Earmarked for 2025/2026 Budget	\$11,807,756	\$5,779,822	\$92,872	\$3,203	\$580,736	\$4,188	\$0	(\$2,126,700)	(\$4,788,567)	(\$7,769,941)	(\$11,382,894)

	2022 Annual Actual	2023 Annual Actual	2024 Original	2024 Current Revised	2024 YND Est	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
FUND 103 LAKEWOOD TRANSPORTATION BENEFIT DISTRICT											
<i>REVENUES:</i>											
\$20 Vehicle License Fee (Net of State Admin Fee)	851,401	815,810	835,000	835,000	820,000	835,000	835,000	835,000	835,000	835,000	835,000
Interest Earnings	16,315	4,870	-	-	-	-	-	-	-	-	-
Total Revenue	\$867,716	\$820,680	\$835,000	\$835,000	\$820,000	\$835,000	\$835,000	\$835,000	\$835,000	\$835,000	\$835,000
<i>EXPENDITURES:</i>											
Transfer to Fund 201 Debt Service	-	-	835,000	835,000	-	835,000	835,000	835,000	835,000	835,000	835,000
Transfer to Fund 302 Transportation Capital	2,358,000	699,532	-	164,924	1,032,288	-	-	-	-	-	-
Total Expenditures	\$2,358,000	\$699,532	\$835,000	\$999,924	\$1,032,288	\$835,000	\$835,000	\$835,000	\$835,000	\$835,000	\$835,000
Beginning Fund Balance:	\$1,581,424	\$91,140	\$58,424	\$212,288	\$212,288	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance:	\$91,140	\$212,288	\$58,424	\$47,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	2022 Annual Actual	2023 Annual Actual	2024 Original	2024 Current Revised	2024 YND Est	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
FUND 104 HOTEL/MOTEL LODGING TAX											
<i>REVENUES:</i>											
Special Hotel/Motel Lodging Tax (5%)	\$1,000,059	\$921,994	\$803,570	\$803,570	\$908,034	\$908,034	\$908,034	\$908,034	\$908,034	\$908,034	\$908,034
Transient Rental Income Tax (2%)	400,029	371,775	321,430	321,430	363,216	363,216	363,216	363,216	363,216	363,216	363,216
Interest Earnings	38,681	138,869	-	-	120,000	80,000	80,000	-	-	-	-
GASB 86 Lease	347,240	-	-	213,567	-	-	-	-	-	-	-
Total Revenues	\$1,786,010	\$1,432,637	\$1,125,000	\$1,338,567	\$1,391,250	\$1,351,250	\$1,351,250	\$1,271,250	\$1,271,250	\$1,271,250	\$1,271,250
<i>EXPENDITURES:</i>											
Lodging Tax Programs	659,177	774,951	1,125,000	1,126,800	1,126,800	1,271,250	1,271,250	1,125,000	1,125,000	1,125,000	1,125,000
GASB 86 Lease	422,090	74,850	-	213,567	-	-	-	-	-	-	-
Total Expenditures	1,081,267	\$849,801	\$1,125,000	\$1,340,367	\$1,126,800	\$1,271,250	\$1,271,250	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000
Beginning Fund Balance:	\$2,305,435	\$3,010,178	\$2,677,042	\$3,593,014	\$3,593,014	\$3,857,464	\$3,937,464	\$4,017,464	\$4,163,714	\$4,309,964	\$4,456,214
Ending Fund Balance (earmarked for next year's grant awards)	\$3,010,178	\$3,593,014	\$2,677,042	\$3,591,214	\$3,857,464	\$3,937,464	\$4,017,464	\$4,163,714	\$4,309,964	\$4,456,214	\$4,602,464

	2022 Annual Actual	2023 Annual Actual	2024 Original	2024 Current Revised	2024 YND Est	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
FUND 105 PROPERTY ABATEMENT/RENTAL HOUSING SAFETY PROGRAM/1406 FUNDS											
<i>REVENUES:</i>											
Abatement Program:	867,759	143,305	140,000	1,219,291	1,232,982	406,800	115,625	415,000	250,000	250,000	250,000
Abatement Charges	312,224	68,001	75,000	1,151,982	1,151,982	401,300	85,625	350,000	200,000	200,000	200,000
Interest Earnings	20,535	27,954	30,000	32,309	46,000	5,500	30,000	65,000	50,000	50,000	50,000
Judgments & Settlements/Other Misc	-	12,350	-	-	-	-	-	-	-	-	-
Transfer In - Fund 001 General	535,000	35,000	35,000	35,000	35,000	-	-	-	-	-	-
Rental Housing Safety Program:	215,503	210,512	250,000	250,000	250,000	273,000	273,000	210,000	210,000	210,000	210,000
Transfer In - Fund 001 General	50,000	50,000	50,000	50,000	50,000	-	-	-	-	-	-
Rental Housing Safety Program Fees	165,503	160,512	200,000	200,000	200,000	273,000	273,000	210,000	210,000	210,000	210,000
1406 Affordable Housing Program:	98,562	97,453	98,000	98,000	98,000	98,000	98,000	98,000	98,000	98,000	98,000
Sales Tax	98,562	97,384	98,000	98,000	98,000	98,000	98,000	98,000	98,000	98,000	98,000
Loan Interest	-	69	-	-	-	-	-	-	-	-	-
Total Revenues	\$1,181,823	\$451,270	\$488,000	\$1,567,291	\$1,580,982	\$777,800	\$486,625	\$723,000	\$558,000	\$558,000	\$558,000
<i>EXPENDITURES:</i>											
Abatement Program	1,253,284	331,083	140,000	1,064,698	438,389	406,800	115,625	415,000	250,000	250,000	250,000
Abatement Program - Transfer to General Fund	-	-	-	-	640,000	-	-	-	-	-	-
Rental Housing Safety Program	305,327	220,713	250,000	199,528	199,528	273,000	273,000	210,000	210,000	210,000	210,000
1406 Affordable Housing Program	(5,265)	74,680	98,000	405,958	405,958	98,000	98,000	98,000	98,000	98,000	98,000
Total Expenditures	\$1,553,346	\$626,476	\$488,000	\$1,670,184	\$1,683,875	\$777,800	\$486,625	\$723,000	\$558,000	\$558,000	\$558,000
Beginning Fund Balance:	\$649,622	\$278,099	\$0	\$102,892	\$102,892	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance:	\$278,099	\$102,892	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Abatement Program	\$33,185	(\$154,593)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
Rental Housing Safety Program	(\$40,271)	(\$50,472)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
1406 Affordable Housing Program	\$285,185	\$307,958	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)

	2022 Annual Actual	2023 Annual Actual	2024 Original	2024 Current Revised	2024 YND Est	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
FUND 106 PUBLIC ART											
<i>REVENUES:</i>											
Interest Earnings	1,443	2,209	-	-	1,046	-	-	-	-	-	-
Facility Rentals	10,500	21,000	15,000	15,000	13,500	15,000	15,000	15,000	15,000	15,000	15,000
Transfer In - Fund 001 General	30,000	22,000	22,000	22,000	22,000	-	17,552	-	-	-	-
Total Revenues	\$41,943	\$45,209	\$37,000	\$37,000	\$36,546	\$15,000	\$32,552	\$15,000	\$15,000	\$15,000	\$15,000
<i>EXPENDITURES:</i>											
Arts Commission Programs	-	1,190	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Public Art	111,579	67,704	35,000	61,902	35,000	35,000	35,000	13,000	13,000	13,000	13,000
Total Expenditures	\$111,579	\$68,894	\$37,000	\$63,902	\$37,000	\$37,000	\$37,000	\$15,000	\$15,000	\$15,000	\$15,000
Beginning Fund Balance:	\$120,223	\$50,587	\$0	\$26,902	\$26,902	\$26,448	\$4,448	\$0	\$0	\$0	\$0
Ending Fund Balance:	\$50,587	\$26,902	\$0	\$0	\$26,448	\$4,448	\$0	\$0	\$0	\$0	\$0

	2022 Annual Actual	2023 Annual Actual	2024 Original	2024 Current Revised	2024 YND Est	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
FUND 201 GENERAL OBLIGATION BOND DEBT SERVICE											
<i>REVENUES:</i>											
Transfer-In From General Fund	445,481	446,981	442,756	442,756	442,756	375,772	366,294	368,169	210,894	-	-
Transfer-In REET Fund	1,240,597	1,239,997	1,239,998	1,239,998	1,239,998	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000
Transfer-In TBD Fund (\$20 VLF)		-	835,000	835,000	-	835,000	835,000	835,000	835,000	835,000	835,000
Total Revenues	\$1,686,078	\$1,686,978	\$2,517,754	\$2,517,754	\$1,682,754	\$2,450,772	\$2,441,294	\$2,443,169	\$2,285,894	\$2,075,000	\$2,075,000
<i>EXPENDITURES:</i>											
Principal & Interest - 59th Avenue	77,000	77,000	77,000	77,000	77,000	-	-	-	-	-	-
Principal & Interest - Police Station - 2009/2016	210,706	213,581	210,981	210,981	210,981	217,997	209,394	210,394	210,894	-	-
Principal & Interest - LOCAL LED Streetlight	157,775	156,400	154,775	154,775	154,775	157,775	156,900	157,775	-	-	-
Principle & Interest - Transp CIP - LTGO 2019	539,400	540,150	540,150	540,150	540,150	539,400	537,900	540,650	542,400	538,150	541,150
Principle & Interest - Transp CIP - LTGO 2020	235,699	235,701	235,697	235,697	235,697	235,700	235,700	235,702	235,700	235,700	235,700
Principle & Interest - Transp CIP - LTGO 2021	465,498	464,146	464,151	464,151	464,151	464,900	466,400	463,648	461,900	466,150	463,150
Principle & Interest - TBD \$20 VLF Bonds	-	-	835,000	835,000	-	835,000	835,000	835,000	835,000	835,000	835,000
Total Expenditures	\$1,686,078	\$1,686,978	\$2,517,754	\$2,517,754	\$1,682,754	\$2,450,772	\$2,441,294	\$2,443,169	\$2,285,894	\$2,075,000	\$2,075,000
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	2022 Annual Actual	2023 Annual Actual	2024 Original	2024 Current Revised	2024 YND Est	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
FUND 202 LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE											
<i>REVENUES:</i>											
Interest	1,763	6,610	-	-	7,720	-	-	-	-	-	-
Assessments	144,858	332,731	219,765	219,765	219,765	145,328	91,294	91,295	91,295	91,295	91,295
LID 1109 Bond Proceeds for Admin Fees (Fund 302)	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$146,621	\$339,340	\$219,765	\$219,765	\$227,485	\$145,328	\$91,294	\$91,295	\$91,295	\$91,295	\$91,295
<i>EXPENDITURES:</i>											
LID 1101/1103	330	361	-	-	-	-	-	-	-	-	-
LID 1108	60,142	10,642	-	-	-	-	-	-	-	-	-
LID 1109	95,515	93,634	219,765	219,765	91,538	89,564	87,590	85,617	83,643	81,669	79,695
Transfer to General Fund	-	-	-	-	480,236	55,764	3,704	5,679	7,652	9,627	11,600
Total Expenditures	155,987	104,636	\$219,765	\$219,765	571,774	\$145,328	\$91,294	\$91,296	\$91,295	\$91,296	91,295
Beginning Fund Balance:	\$118,951	\$109,585	\$0	\$344,289	\$344,289	\$0	(\$0)	\$0	(\$0)	\$0	\$0
Ending Fund Balance:	\$109,585	\$344,289	\$0	\$344,289	\$0	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)

	2022 Annual Actual	2023 Annual Actual	2024 Original	2024 Current Revised	2024 YND Est	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
FUND 303 REAL ESTATE EXCISE TAX											
<i>REVENUES:</i>											
Real Estate Excise Tax	4,134,784	2,311,049	2,200,000	2,353,500	2,353,500	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
Interest Earnings	53,741	78,647	-	20,024	20,024	2,600	-	-	-	-	-
Transfer In - Transportation CIP	42,084	231,084	-	-	-	-	-	-	-	-	-
Total Revenue	4,230,609	2,620,780	2,200,000	2,373,524	\$2,373,524	2,402,600	2,400,000	2,400,000	\$2,400,000	\$2,400,000	\$2,400,000
<i>EXPENDITURES:</i>											
Transfer Out - Fund 106 Public Art	-	-	-	-	-	-	-	-	-	-	-
Transfer Out - Fund 201 GO Bond Debt Service	1,240,597	1,239,997	1,239,998	1,239,998	1,239,998	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000
Transfer Out - Fund 301 Parks CIP	624,500	614,124	-	470,788	470,788	135,000	135,000	135,000	135,000	135,000	135,000
Transfer Out - Fund 302 Transportation CIP	5,187,200	2,746,007	1,347,472	942,166	942,166	1,027,600	1,025,000	440,500	362,000	423,000	466,000
Transfer Out - Fund 401 Surface Water Mgmt	-	-	-	-	-	-	-	-	-	-	-
Transfer Out - Fund 502 Property Management (City Hall Beam)	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	7,052,297	\$4,600,128	\$2,587,470	\$2,652,952	\$2,652,952	\$2,402,600	\$2,400,000	\$1,815,500	\$1,737,000	\$1,798,000	\$1,841,000
Beginning Fund Balance:	\$5,080,463	\$2,258,775	\$401,822	\$279,427	\$279,427	\$0	\$0	\$0	\$584,500	\$1,247,500	\$1,849,500
Ending Fund Balance:	\$2,258,775	\$279,427	\$14,352	\$0	\$0	\$0	\$0	\$584,500	\$1,247,500	\$1,849,500	\$2,408,500

	2022 Annual Actual	2023 Annual Actual	2024 Original	2024 Current Revised	2024 YND Est	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
FUND 311 SEWER CAPITAL PROJECT											
<i>REVENUES:</i>											
Grants	-	369,878	1,222,822	2,305,539	2,305,539	-	-	-	-	-	-
Sewer Availability Charge	285,655	289,242	229,940	229,940	250,400	257,900	265,600	273,600	281,800	290,300	299,000
Interest Earnings	26,183	83,746	-	-	64,948	-	-	-	-	-	-
Proceeds from Lien	1,664	4,612	-	-	-	-	-	-	-	-	-
Transfer In Fund 204 Sewer Debt (Sewer Surcharge 4.75%)	50,000	50,000	467,178	467,178	1,390,658	50,000	60,100	1,496,400	943,200	804,700	671,000
Total Revenues	\$363,502	\$797,478	\$1,919,940	\$3,002,657	\$4,011,545	\$307,900	\$325,700	\$1,770,000	\$1,225,000	\$1,095,000	\$970,000
<i>EXPENDITURES:</i>											
Capital/Administration	103,974	406,209	2,215,000	4,872,363	5,795,843	85,000	940,600	1,770,000	1,225,000	1,095,000	970,000
Total Expenditures	103,974	406,209	\$2,215,000	\$4,872,363	5,795,843	85,000	940,600	1,770,000	1,225,000	1,095,000	970,000
Beginning Fund Balance:	\$1,525,500	\$1,785,029	\$372,175	\$2,176,298	\$2,176,298	\$392,000	\$614,900	\$0	\$0	\$0	\$0
Ending Fund Balance:	\$1,785,029	\$2,176,298	\$77,115	\$306,592	\$392,000	\$614,900	\$0	\$0	\$0	\$0	\$0

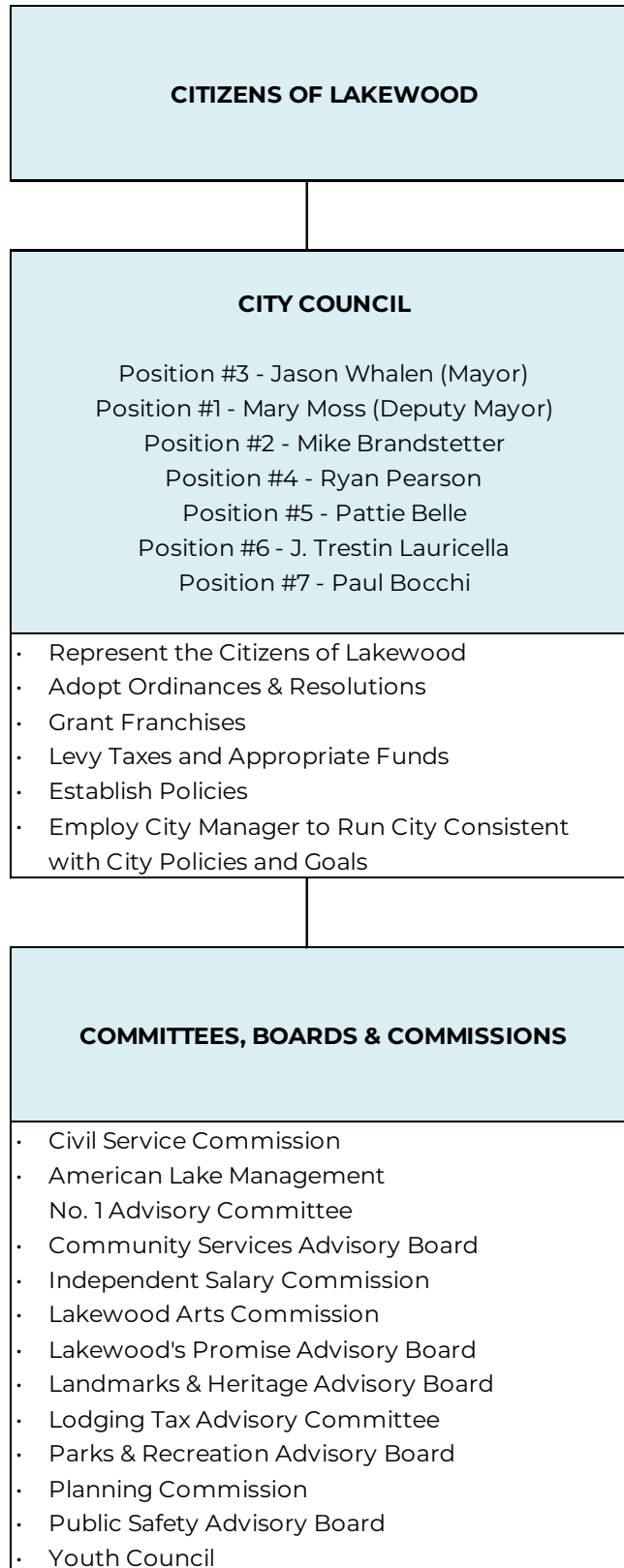
	2022 Annual Actual	2023 Annual Actual	2024 Original	2024 Current Revised	2024 YND Est	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
FUND 401 SURFACE WATER MANAGEMENT											
<i>REVENUES:</i>											
Storm Drainage Fees	4,990,889	5,235,163	4,745,043	4,745,043	5,366,000	5,366,000	5,366,000	5,366,000	5,366,000	5,366,000	5,366,000
Site Development Permit Fee	69,895	164,935	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Interest Earnings & Misc	176,624	438,758	18,500	18,500	400,000	300,000	275,000	175,000	175,000	175,000	175,000
Subtotal Operating Revenues	\$5,237,408	\$5,838,856	\$4,813,543	\$4,813,543	\$5,816,000	\$5,716,000	\$5,691,000	\$5,591,000	\$5,591,000	\$5,591,000	\$5,591,000
<i>EXPENDITURES:</i>											
Engineering Services	1,526,948	1,547,245	2,133,194	2,176,322	2,121,643	2,274,818	2,351,115	2,438,620	2,529,082	2,624,866	2,731,822
Operations & Maintenance	600,622	579,384	1,301,706	1,304,569	1,298,141	1,307,345	1,314,339	1,353,769	1,394,382	1,436,214	1,479,300
Revenue Bonds - Debt Service	501,000	500,995	500,995	500,995	500,995	500,998	500,997	500,997	500,996	500,998	302,446
Transfer to Fund 001 General Admin Support	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700
Subtotal Operating Expenditures	\$2,913,270	\$2,912,324	\$4,220,595	\$4,266,586	4,205,479	\$4,367,861	\$4,451,152	\$4,578,086	\$4,709,160	\$4,846,777	\$4,798,269
OPERATING INCOME (LOSS)	\$2,324,139	\$2,926,533	\$592,948	\$546,957	\$1,610,521	\$1,348,139	\$1,239,848	\$1,012,914	\$881,840	\$744,223	\$792,731
As a % of Operating Expenditures	79.8%	100.5%	14.0%	12.8%	38.3%	30.9%	27.9%	22.1%	18.7%	15.4%	16.5%
<i>OTHER FINANCING SOURCES:</i>											
Grants/Contributions/Settlements/Misc	127,817	152,615	-	287,342	287,342	-	-	-	-	-	-
American Lake Management District	24,564	24,406	33,839	33,839	23,735	23,735	23,735	23,735	23,735	-	-
Flood Control Opportunity Fund	146,263	-	-	-	-	-	-	-	-	-	-
Subtotal Other Financing Sources	\$298,645	\$177,021	\$33,839	\$321,181	\$311,077	\$23,735	\$23,735	\$23,735	\$23,735	\$0	\$0
<i>OTHER FINANCING USES:</i>											
Capital/1-Time	460,152	250,574	405,829	1,891,742	1,458,446	2,221,446	409,241	427,662	443,803	460,000	482,000
American Lake Management District	16,594	25,275	31,043	62,080	54,779	20,866	20,939	21,012	21,085	-	-
Transfer to Fund 301 Parks CIP	-	-	155,000	206,277	206,277	-	-	-	-	-	-
Transfer to Fund 302 Transportation Capital	3,893,169	836,832	-	1,863,087	1,863,087	631,400	357,700	-	-	-	-
Subtotal Other Financing Uses	\$4,369,915	\$1,112,682	\$591,872	\$4,023,186	\$3,582,589	\$2,873,712	\$787,880	\$448,674	\$464,888	\$460,000	\$482,000
Total Revenues and Other Sources	\$5,536,053	\$6,015,877	\$4,847,382	\$5,134,724	\$6,127,077	\$5,739,735	\$5,714,735	\$5,614,735	\$5,614,735	\$5,591,000	\$5,591,000
Total Expenditures and other Uses	\$7,283,185	\$4,025,006	\$4,812,467	\$8,289,772	\$7,788,068	\$7,241,574	\$5,239,032	\$5,026,760	\$5,174,049	\$5,306,777	\$5,280,269
Beginning Fund Balance:	\$10,975,879	\$9,228,747	\$3,392,767	\$11,219,619	\$11,219,619	\$9,558,628	\$8,056,789	\$8,532,492	\$9,120,467	\$9,561,153	\$9,845,376
Ending Fund Balance:	\$9,228,747	\$11,219,619	\$3,427,682	\$8,064,571	\$9,558,628	\$8,056,789	\$8,532,492	\$9,120,467	\$9,561,153	\$9,845,376	\$10,156,107
Ending Fund Balance as a % of Operating Rev	176.2%	192.2%	71.2%	167.5%	164.4%	184.5%	191.7%	199.2%	203.0%	203.1%	211.7%
33% Operating Reserves (of operating expenditures)	\$961,379	\$961,067	\$1,392,796	\$1,407,973	\$1,387,808	\$1,441,394	\$1,468,880	\$1,510,769	\$1,554,023	\$1,599,436	\$1,583,429
1% Capital Reserves	\$453,795	\$525,630	\$529,130	\$565,241	\$520,026	\$548,555	\$556,224	\$560,501	\$564,939	\$569,539	\$574,359
American Lake Management District	\$34,781	\$31,044	\$33,604	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
SWM Bonds for Transportation CIP	\$475,428	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unreserved / (Shortfall):	\$7,303,364	\$9,701,878	\$1,472,152	\$6,091,357	\$7,650,794	\$6,066,840	\$6,507,388	\$7,049,198	\$7,442,192	\$7,676,401	\$7,998,320

	2022 Annual Actual	2023 Annual Actual	2024 Original	2024 Current Revised	2024 YND Est	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
FUND 501 FLEET & EQUIPMENT											
<i>OPERATING REVENUES:</i>											
M&O Revenue	715,706	537,957	800,720	800,720	\$610,720	785,720	795,720	824,700	849,400	874,400	901,100
Proceeds From Sale of Assets	80,293	86,490	-	-	5,000	-	-	-	-	-	-
Lease Revenue	-	12,917	-	-	30,000	-	-	-	-	-	-
Interest Earnings	73,798	232,573	-	-	155,000	-	-	-	-	-	-
Total Revenues	\$869,796	\$869,937	\$800,720	\$800,720	\$800,720	\$785,720	\$795,720	\$824,700	\$849,400	\$874,400	\$901,100
<i>OPERATING EXPENDITURES:</i>											
Fuel/Gasoline	431,757	464,344	459,150	459,150	459,150	459,150	459,150	472,925	487,112	501,726	516,777
Other Supplies	16,430	9,647	3,990	3,990	3,990	3,990	3,990	4,110	4,233	4,360	4,491
Repairs & Maintenance	421,019	394,988	337,580	337,580	337,580	322,580	332,580	342,557	352,834	363,419	374,322
Other Services & Charges	590	958	-	-	-	-	-	-	-	-	-
Total Expenditures	\$869,796	\$869,937	\$800,720	\$800,720	\$800,720	\$785,720	\$795,720	\$819,592	\$844,179	\$869,505	\$895,590
Operating Revenue Over/(Under) Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,108	\$5,221	\$4,895	\$5,510
<i>OTHER FINANCING SOURCES:</i>											
Replacement Reserves Collections	843,892	852,807	852,807	140,800	140,800	1,087,312	1,000,648	1,000,648	1,000,648	1,000,648	1,000,648
Capital Contribution	52,170	982,221	826,400	756,000	756,000	-	-	-	-	-	-
Transfer In From Fund 504 Risk Management	-	227,531	-	26,700	26,700	-	-	-	-	-	-
Total Other Financing Sources	\$896,061	\$2,062,559	\$1,679,207	\$923,500	\$923,500	\$1,087,312	\$1,000,648	\$1,000,648	\$1,000,648	\$1,000,648	\$1,000,648
<i>OTHER FINANCING USES:</i>											
Fleet & Equipment New & Replacement	312,269	1,822,710	1,371,600	1,720,912	1,720,912	804,290	-	-	-	-	-
Total Other Financing Uses	\$312,269	\$1,822,710	\$1,371,600	\$1,720,912	\$1,720,912	\$804,290	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,765,858	\$2,932,496	\$2,479,927	\$1,724,220	\$1,724,220	\$1,873,032	\$1,796,368	\$1,825,348	\$1,850,048	\$1,875,048	\$1,901,748
Total Expenditures	\$1,182,065	\$2,692,647	\$2,172,320	\$2,521,632	\$2,521,632	\$1,590,010	\$795,720	\$819,592	\$844,179	\$869,505	\$895,590
Beginning Fund Balance:	\$4,597,080	\$5,180,872	\$5,373,084	\$5,420,721	\$5,420,721	\$4,623,309	\$4,906,331	\$5,906,979	\$6,912,735	\$7,918,604	\$8,924,147
Ending Fund Balance:	\$5,180,872	\$5,420,721	\$5,680,691	\$4,623,309	\$4,623,309	\$4,906,331	\$5,906,979	\$6,912,735	\$7,918,604	\$8,924,147	\$9,930,305

	2022 Annual Actual	2023 Annual Actual	2024 Original	2024 Current Revised	2024 YND Est	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
FUND 502 PROPERTY MANAGEMENT											
<i>OPERATING REVENUES:</i>											
M&O Revenue	760,062	735,999	816,396	829,278	807,797	\$832,680	846,628	877,327	903,797	931,061	959,142
Interest Earnings	9,253	29,700	-	-	20,000	10,000	10,000	5,000	5,000	5,000	5,000
Total Operating Revenues	\$ 769,314	\$ 765,700	\$ 816,396	\$ 829,278	\$ 827,797	\$ 842,680	\$ 856,628	\$ 882,327	\$ 908,797	\$ 936,061	\$ 964,142
<i>OPERATING EXPENDITURES:</i>											
City Hall Facility	399,345	431,731	422,527	429,454	427,069	435,879	444,290	457,619	471,347	485,488	500,052
Police Station	318,335	293,735	322,853	328,006	329,260	334,522	339,322	349,502	359,987	370,786	381,910
Parking Facilities/Light Rail	51,635	40,233	71,016	71,818	71,468	72,279	73,016	75,206	77,463	79,787	82,180
Total Operating Expenditures	\$ 769,314	\$ 765,700	\$ 816,396	\$ 829,278	\$ 827,797	\$ 842,680	\$ 856,628	\$ 882,327	\$ 908,797	\$ 936,061	\$ 964,142
Operating Revenue Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ (0)
<i>OTHER FINANCING SOURCES:</i>											
Annual Replacement Reserve Collections / Other 1-Time	126,930	301,763	100,000	769,591	1,468,250	100,000	100,000	100,000	100,000	100,000	100,000
Total Other Financing Sources	\$ 126,930	\$ 301,763	\$ 100,000	\$ 769,591	\$ 1,468,250	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<i>OTHER FINANCING USES:</i>											
Capital/1-Time/6-Year Property Management Plan	45,783	217,717	185,000	1,422,922	2,207,922	100,000	100,000	3,500,000	445,000	2,905,000	620,000
Total Other Financing Uses	\$ 45,783	\$ 217,717	\$ 185,000	\$ 1,422,922	\$ 2,207,922	\$ 100,000	\$ 100,000	\$ 3,500,000	\$ 445,000	\$ 2,905,000	\$ 620,000
Total Revenues	\$ 896,245	\$ 1,067,463	\$ 916,396	\$ 1,598,869	\$ 2,296,047	\$ 942,680	\$ 956,628	\$ 982,327	\$ 1,008,797	\$ 1,036,061	\$ 1,064,142
Total Expenditures	\$ 815,097	\$ 983,416	\$ 1,001,396	\$ 2,252,200	\$ 3,035,719	\$ 942,680	\$ 956,628	\$ 4,382,327	\$ 1,353,797	\$ 3,841,061	\$ 1,584,142
Beginning Fund Balance:	\$574,479	\$655,626	\$85,000	\$739,672	\$739,672	\$0	\$0	\$0	(\$3,400,000)	(\$3,745,000)	(\$6,550,000)
Ending Fund Balance:	\$655,626	\$739,672	\$0	\$86,341	\$0	\$0	\$0	(\$3,400,000)	(\$3,745,000)	(\$6,550,000)	(\$7,070,000)

OPERATING BUDGET

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CITY COUNCIL

City Council Goals & Commitment

Goal 1: Downtown Park(s) & Multi-Generational Community Center Development

By 2030, Lakewood will boast a vibrant and inclusive downtown park(s) and multi-generational community center that serves as a central hub for recreation, culture, and community engagement. This space will reflect our commitment to enhancing quality of life, promoting diversity and inclusivity, fostering a sense of belonging for all residents, regardless of age, background or circumstances, and provides a welcoming space for all to enjoy.

Goal 2: Public Safety

Continue to reduce crime and create a safer City by implementing comprehensive public safety strategies, fostering community partnerships, and investing in people and resources that support crime prevention, emergency response, accountability, and community well-being. Public safety is a collaborative effort that encompasses community policing, court, and social human services.

Goal 3: Parks & Lake Access

Ensure equitable water access by prioritizing acquisition, development and protection of public open spaces along Lakewood shorelines.

Goal 4: Downtown and Lakewood Station District Subareas Revitalization for Sustainable Growth

Promote redevelopment incentives of underutilized spaces in key growth areas such as the downtown and station district subareas, ensuring the City's vision is met for sustainable and vibrant urban growth that promotes and supports a dynamic and robust economy. The revitalization of downtown and the district subareas will create vibrant, sustainable, and economically thriving urban environments that align with the City's long-term vision.

Commitment

In addition to specific goals, the City Council maintains its commitment to the following:

- Financial stewardship
- Community engagement and transparency
- Regional and statewide leadership and partnership
- Ensuring a safe city
- Economic development to attract and create jobs
- Environmental protection and preservation
- Supporting human services, housing and homelessness
- Commitment to diversity, equity, inclusion and belonging
- Recognizing the value and importance of JBLM and Camp Murray
- Rebuilding our roadway system and adding sidewalks for pedestrian and bicycle access
- The City's strong leadership to improve parks
- Providing a wide range of community events and youth programming

CITY COUNCIL

Department Functions by Criteria

Legally Mandated

- Lakewood is a code city with a Council-Manager form of government. The City Council consists of seven part-time, nonpartisan members elected at-large every two years to staggered, four-year terms. The City Council elects one of its members as Mayor.
- The City Council is responsible for enacting all legislation and making general policy decisions governing the City. The City Council appoints a full-time, professional City Manager to implement the policies and goals of the City Council, manage and coordinate the overall operations of the City, and provide leadership, coordination and development of all City departments. The City Council also appoints members of the City's advisory boards and committees.

CITY COUNCIL

2023/2024 Accomplishments

- Set and adopted 2025-2026 City Councils Goals and Objectives.
- Adopted Comprehensive Plan amendments.
- Made significant infrastructure and park improvements throughout the city.
- Act in a leadership capacity at the federal, state, and regional level.
- Made strides in communication efforts and responsiveness.
- Improved overall financial condition of the City.
- Engender a spirit of cooperation – legally, regionally, and nationally.
- Updated federal, state, and county legislative agendas and policy manuals.
- Support the City's cybersecurity initiatives, such as disaster recovery, end point detection & response, managed services provider and expanding cloud computing services.
- Made measurable strides in technology for public safety, such as Axon tasers, body worn cameras, in-car cameras and interview room
- Support the City's information technology in operations, such as upgrading the City's financial enterprise resource planning system, permit system, rental housing safety program, short-term rentals and Microsoft Office 365.
- Improved visual presence of City to improve first impressions, such as gateway signs and traffic signal box art program.
- Advocated for equitable distribution of adult family homes across the state.
- Advocated for implementing equitable Pierce Transit – Bus Rapid Transit in the City, to include servicing JBLM (Joint Base Lewis McChord).
- Allocated and reallocated unspent ARPA funds to outside agencies and internal programs supporting City goals.
- Continued the development of Diversity, Equity, Inclusion and Belonging (DEIB) strategic plan.
- Advocated for and secured \$1.0M in federal discretionary funds for the Living Access Support Alliance (LASA) Gravelly Lake Commons affordable housing project.
- Advocated for and secured \$1.1M in federal Rebuilding American Infrastructure with Sustainability and Equity (RAISE) planning grant funds for the "Green Street Loop" project in the Downtown Subarea.

CITY COUNCIL

2025/2026 Anticipated Key Accomplishments

- Adopt ordinances and regulations that align with the 2025-2026 City Council Goals: Downtown Park(s) & Multi-Generational Community Center Development, Public Safety, Parks & Lake Access, and Downtown and Lakewood Station District Subareas Revitalization for Sustainable Growth.
- Provide general policy direction and ensure the City Manager is effectively managing the direction and resources of the City.
- Strengthen the City's relationships and opportunities for collaboration with neighborhood groups, associations, JBLM Camp Murray, local schools and institutions, and advisory boards and committees.
- Support creative criminal justice alternative diversion programs.
- Take a proactive role in legislative advocacy, particularly in matters of public safety and housing.
- Update federal, state, and County legislative agendas and engage with each respective delegation throughout this process.
- Act in a leadership capacity at the regional, state, and federal level.
- In 2026, develop and adopt City Council Goals for 2027-2028.

CITY COUNCIL

Service / Program Changes

Service/ Program	Description & Justification, and Operational Impact	Change		2025		2026	
		FTE	Fleet	1-Time	Ongoing	1-Time	Ongoing
Various Line Items	Meeting Supplies	-	-	\$ -	\$ 300	\$ -	\$ 300
	AWC Municipal Budget & Fiscal Management Conference	-	-	\$ -	\$ 275	\$ -	\$ 275
	General Cost Increases in Travel & Training	-	-	\$ -	\$ 680	\$ -	\$ 680
	Community Connector Event	-	-	\$ -	\$ 230	\$ -	\$ 230
Total		-	-	\$ -	\$ 1,485	\$ -	\$ 1,485

Position Inventory

Position	Group	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed
				Original	Adjusted	Year-end		
Mayor	Elected	1.00	1.00	1.00	1.00	1.00	1.00	
Deputy Mayor	Elected	1.00	1.00	1.00	1.00	1.00	1.00	
Councilmember	Elected	5.00	5.00	5.00	5.00	5.00	5.00	
Total		7.00	7.00	7.00	7.00	7.00	7.00	
<i>Chg from prior year (2025 & 2026 compared to 2024 Original Budget)</i>		-	-	-	-	-	-	

Position	Group	FTE	2025			2026		
			Salary	Benefits	Total	Salary	Benefits	Total
Mayor	Elected	1.00	\$ 22,272	\$ 4,007	\$ 26,279	\$ 22,272	\$ 4,007	\$ 26,279
Deputy Mayor	Elected	1.00	20,880	1,732	22,612	20,880	1,732	22,612
Councilmember	Elected	1.00	19,512	3,521	23,033	19,512	3,521	23,033
Councilmember	Elected	1.00	19,512	1,661	21,173	19,512	1,661	21,173
Councilmember	Elected	1.00	19,512	1,627	21,139	19,512	1,627	21,139
Councilmember	Elected	1.00	19,512	1,662	21,174	19,512	1,662	21,174
Councilmember	Elected	1.00	19,512	3,521	23,033	19,512	3,521	23,033
Total	Total	7.00	\$ 140,712	\$ 17,731	\$ 158,443	\$ 140,712	\$ 17,731	\$ 158,443

CITY COUNCIL

Performance Measures

Performance Measures	Target	YTD		Previous Year Ends		
		Q1	Q2	2023	2022	2021
# of City Council retreats	1 time per year	1	1	1	3	2
# of City Council sponsored/supported events	20 per year	13	26	38	25	21

- 2/2 SBCT Community Connector Dinner
- 17th Annual Korean American Day Celebration
- City Welcome Walk
- LPAB Partnering for Progress Event
- Washington -Tacoma Korean Night Celebration
- Caring For Kids Happy Hearts Dinner and Auction
- Asia Pacific Cultural Center New Year Celebration
- Boys & Girls Clubs of South Puget Sound’s Annual Legacy of Hope
- Merle Hagbo Memorial Field Dedication
- VA American Lake Health System 100th Year Celebration
- Lakewood Multicultural Coalition Gala
- Tacoma Pierce County Opioid Summit
- Clover Park School District Student Voice on Fentanyl
- Parks Appreciation Day
- Lakewood Rotary Festival
- Lakes High School Student Art Event
- SSMCP Elected Officials Council
- JBLM Armed Forces Day
- Kids Fishing Event
- Clover Park School District Arlington Project
- Youth Summit
- Dancing in the Streets Festival
- Dr. Claudia Thomas Legacy House Dedication
- Chambers Creek Canyon Dedication
- Juneteenth Celebration
- JBLM Freedom Festival

CITY COUNCIL

Purpose & Description

The City Council is the seven-member legislative branch of city government elected by and representing the people of Lakewood. Councilmembers elect both the Mayor and Deputy Mayor. The City Council is the policy determining body of the City and exercises all legislative powers authorized under the State Constitution which are not specifically denied by State law, including adoption of ordinances, levying of taxes, appropriation of funds, and establishment of compensation levels for City employees. The City Council is very active on regional boards and committees, serving in a number of leadership roles supporting the City's efforts.

The City Council adopts goals and strategies in accordance with their vision and goals for the community. The City Council goals are implemented by the appointed City Manager who serves as the Chief Executive Officer and oversees the daily operations of the City. The City Council appoints volunteers to serve on the City's advisory boards, commissions, and committees, who in turn make recommendations to the City Council for their review.

The Lakewood City Council regular meetings are held the first and third Monday of each month. City Council study sessions are held on the second and fourth Monday of each month at 7:00 p.m. Public comments are welcome at the beginning of each regular meeting. The Council has a total of 13 working committees, boards, and commissions:

- American Lake Management District No. 1 Advisory Committee
- Civil Service Commission
- Community Services Advisory Board
- Lakewood Arts Commission
- Lakewood's Promise Advisory Board
- Landmarks and Heritage Advisory Board
- Lodging Tax Advisory Committee
- Parks and Recreation Advisory Board
- Planning Commission
- Public Safety Advisory Committee
- Salary Commission
- Youth Council

Goals/Objectives

Goal 1: Downtown Park(s) & Multi-Generational Community Center Development

Goal 2: Public Safety

Goal 3: Parks & Lake Access

Goal 4: Downtown and Lakewood Station District Subareas Revitalization for Sustainable Growth

CITY COUNCIL

Financial Information

The proposed operating budget totals \$188K in 2025 and \$188K in 2026. Highlights of the 2025 proposed budget compared to the 2024 adjusted budget are as follows:

- Salary & Wages /Benefits – the increase is from the salary commission recommendations.
- Other Supplies – increase for meeting supplies.
- Travel & Training – the increase is due to AWC annual conference costs, AWC municipal budget & fiscal management conference costs, mileage reimbursements and parking.
- Other Services & Charges – the increase is for the Community Connector event.

The changes in capital & 1-time funded programs are as follows:

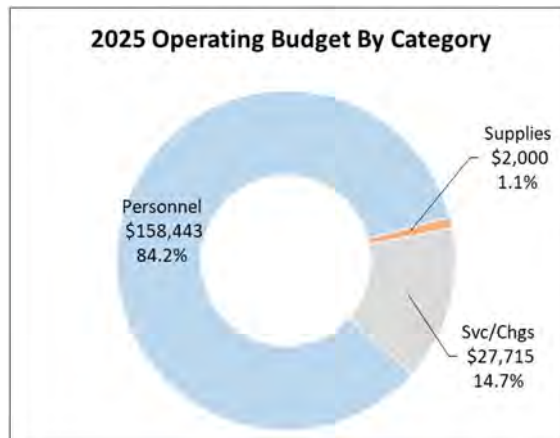
2024 programs include:

- Cost of travel for Mayor, Economic Development Manager and Communications Manager for the Friendship City Trip to Danzhou City in the Hainan Province, People’s Republic of China. Sister City delegation visit.
- Cost to host the delegation of dignitaries from Gimhae City, Republic of South Korea as part of its Sister Cities exchange program.

2025 program include:

- Airfare for City Officials to travel to Sister City of Bauang, Philippines.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	General Government	\$ 148,500	\$ 177,356	\$ 159,609	\$ 191,614	\$ 207,066	\$ 200,158	\$ 188,164	\$ 8,544	4.5%
	Total Revenues	\$ 148,500	\$ 177,356	\$ 159,609	\$ 191,614	\$ 207,066	\$ 200,158	\$ 188,164	\$ 8,544	4.5%
Operating Expenditure:										
11.xxx	Salaries & Wages	121,200	125,271	121,200	125,273	140,712	140,712	140,718	15,439	12.3%
21.xxx	Benefits	11,988	17,710	10,179	17,711	17,724	17,731	17,731	20	0.1%
31.xxx	Other Supplies	2,780	3,021	1,700	1,700	1,700	2,000	2,000	300	17.6%
41.xxx	Professional Services	-	-	1,600	1,600	1,600	1,600	1,600	-	0.0%
43.xxx	Travel & Training	1,573	8,610	10,295	10,295	10,295	11,250	11,250	955	9.3%
49.xxx	Other Services & Charges	10,958	14,506	14,635	14,635	14,635	14,865	14,865	230	1.6%
	Subtotal Operating Exp	\$ 148,500	\$ 169,119	\$ 159,609	\$ 171,214	\$ 186,666	\$ 188,158	\$ 188,164	\$ 16,944	9.9%
Capital & 1-Time Funded:										
	Supplies	-	131	-	-	-	-	-	-	n/a
	Services & Charges	-	8,105	-	20,400	20,400	12,000	-	(8,400)	-41.2%
	Subtotal One-time Exp	\$ -	\$ 8,237	\$ -	\$ 20,400	\$ 20,400	\$ 12,000	\$ -	\$ (8,400)	-41.2%
	Total Expenditures	\$ 148,500	\$ 177,356	\$ 159,609	\$ 191,614	\$ 207,066	\$ 200,158	\$ 188,164	\$ 8,544	4.5%



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<p>CITY MANAGER DEPARTMENT</p> <p>John J. Caulfield City Manager 1.0 FTE</p> <p>Total 4.0 FTE</p>
<ul style="list-style-type: none"> • Implement City Council Goals and Policies • Lead All City Departments to Provide Efficient Delivery of Services • Facilitate Communication Among City Council, City Personnel and Community • Create Strategy for Intergovernmental Relations

<p>POLICY SUPPORT</p> <p>Michael Vargas Assistant to the city Manager/Policy Analyst 1.0 FTE</p>
<ul style="list-style-type: none"> • Research and Analysis of Policy and Legislative Issues • Manage Special Projects • Oversee Implementation of Work Plan

<p>COMMUNICATIONS</p> <p>Brynn Grimley Communications Manager 1.0 FTE</p>
<ul style="list-style-type: none"> • Represent the City to the Media, Citizen Groups, and State & Local Agencies • Develop & Manage Community Relations Plan • Develop & Manage Communications Strategic Plan • Develop & Manage Strategic Diversity, Equity and Inclusion Plan • Organize & Coordinate City and Community Events

<p>Derek Gibson Communications Coordinator 1.0 FTE</p>
<ul style="list-style-type: none"> • Support Communications <ul style="list-style-type: none"> - Digital & Social Media - Website management - Multi-Media and Video

City Manager

Primary Alignment with City Council Goals / Strategic Plan Objectives and Strategies

Goal 1: Downtown Park(s) & Multi-Generational Community Center Development

By 2030, Lakewood will boast a vibrant and inclusive downtown park(s) and multi-generational community center that serves as a central hub for recreation, culture, and community engagement. This space will reflect our commitment to enhancing quality of life, promoting diversity and inclusivity, fostering a sense of belonging for all residents, regardless of age, background or circumstances, and provides a welcoming space for all to enjoy.

Goal 2: Public Safety

Continue to reduce crime and create a safer City by implementing comprehensive public safety strategies, fostering community partnerships, and investing in people and resources that support crime prevention, emergency response, accountability, and community well-being. Public safety is a collaborative effort that encompasses community policing, court, and social human services.

Goal 3: Parks & Lake Access

Ensure equitable water access by prioritizing acquisition, development and protection of public open spaces along Lakewood shorelines.

Goal 4: Downtown and Lakewood Station District Subareas Revitalization for Sustainable Growth

Promote redevelopment incentives of underutilized spaces in key growth areas such as the downtown and station district subareas, ensuring the City's vision I met for sustainable and vibrant urban growth that promotes and supports a dynamic and robust economy. The revitalization of downtown and the district subareas will create vibrant, sustainable, and economically thriving urban environments that align with the City's long-term vision.

Commitment

In addition to specific goals, the City Council maintains its commitment to the following:

- Financial stewardship
- Community engagement and transparency
- Regional and statewide leadership and partnership
- Ensuring a safe city
- Economic development to attract and create jobs
- Environmental protection and preservation
- Supporting human services, housing and homelessness
- Commitment to diversity, equity, inclusion and belonging
- Recognizing the value and importance of JBLM and Camp Murray
- Rebuilding our roadway system and adding sidewalks for pedestrian and bicycle access
- The City' strong leadership to improve parks
- Proving a wide range of community events and youth programming

CITY MANAGER

Department Functions by Criteria

Legally Mandated

The City Manager implements the policies and goals of the City Council, manages and coordinates the overall operations of the City, and provides leadership, coordination and development of City departments. This is accomplished through the expressed direction of the Lakewood City Council. The City Manager's Department helps resolve issues by promoting communication among the City Council, Citizens, City departments, and City personnel.

Important

- Ensures achievement of the City's goals and objectives by appropriately placing authority, assigning accountability, and monitoring performance.
- Assesses the performance of City services and programs, adjusting when necessary.
- Prepares recommendations to City Council to guide decisions on resource allocation.
- Implements citywide programs and services to build an inclusive City with opportunities for all.
- Ensures that citizen concerns are addressed accurately, sensitively, and in a timely manner.

Discretionary

- Advocates for the City's adopted state and federal legislative agendas.
- Works with City partners to continue the creation and support of strong external relationships.
- Facilitates effective internal/external communications.
- Analyzes and resolves cross-jurisdictional issues.
- Supports the City's leadership role in regional, state, and national issues.

CITY MANAGER

2023/2024 Accomplishments

- Completed and implemented the City's Strategic Plan update for 2023-2024.
- Successfully implemented projects and policies that align with the priorities identified in the City Council Goals and Strategic Plan for 2021-2024.
- Developed and advocated City's federal, state, and county legislative agendas / policy manuals.
- Language was included in the federal National Defense Authorization Act that supports a path forward in addressing the North Clear Zone issue.
- Secured \$68,000 from the Washington State Office of Public Defense to continue to fund critical support services for the City's public defenders.
- Negotiated Public Defender contracts.
- Organized and facilitated four City Council retreats.
- Provided oversight of the City's budget with a focus on communication, accuracy, transparency and full disclosure.
- Maintained small wireless franchise agreements and master license agreements with New Cingular Wireless, LLC (AT&T).
- Continued to maintain the City's website.
- Published citywide Lakewood Connections magazine.
- Completed Capital Improvement Project (CIP) financing strategy (parks, transportation, facilities).
- Maintained accessible City online services, website, and social media platforms and increased social media engagement.
- Organized and held Spring and Fall community clean-up events.
- Facilitated development of regional Emergency Management Team, including tabletop and live exercises.
- Updated the Performance Management System, including revamping the Community Dashboard.

CITY MANAGER

2025/2026 Anticipated Key Projects

- Implement City Council goals and priorities.
- Develop and advocate for 2025 and 2026 federal, state, and county legislative policies.
- Facilitate development of new City Council vision.
- Negotiate new telecommunications franchise agreement with Comcast.
- Analyze operational alternatives to Municipal Court services.
- Finalize and implement a Diversity, Equity, Inclusion & Belonging Strategic Plan.
- Publish quarterly Lakewood Connections magazines that are mailed to all residents in Lakewood.
- Grow the city's social media reach to expand access to information about city operations and city events.
- Maintain the City of Lakewood website to meet accessibility standards as outlined by the World Wide Web Consortium.

CITY MANAGER

Service / Program Changes

Service/ Program	Description & Justification, and Operational Impact	Change		2025		2026	
		FTE	Fleet	1-Time	Ongoing	1-Time	Ongoing
Connections Magazine	Add 4th Edition Postage	-	-	-	1,800	-	1,800
Special Events Advertisements	Reduce Special Events Advertisements Remaining budget \$7,850 per year.	-	-	-	(2,150)	-	(2,150)
Subscriptions, Memberships	Net Decrease in Subscription Costs GSMC Membership Dues	-	-	-	(380)	-	(380)
		-	-	-	80	-	80
Travel & Training	Attend ICMA Conference every other year.	-	-	-	-	-	(4,840)
Communications	Reduce Professional Services Videography & Photography Remaining budget \$9,500 per year.	-	-	-	(2,500)	-	(2,500)
Professional Services	Adjust Governmental Relations Contract - State	-	-	-	(1,240)	-	711
Total		-	-	\$ -	\$ (4,390)	\$ -	\$ (7,279)

CITY MANAGER

Position Inventory

Position	Group	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed
				Original	Adjusted	Year-end		
City Manager	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Communications Manager	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Policy Analyst	Non-Rep	1.00	-	-	-	-	-	-
Assistant to City Manager/Policy Analyst	Non-Rep		1.00	1.00	1.00	1.00	1.00	1.00
Communications Coordinator	AFSCME	-	1.00	1.00	1.00	1.00	1.00	1.00
		3.00	4.00	4.00	4.00	4.00	4.00	4.00
<i>Chg from prior year (2025 & 2026 compared to 2024 Original Budget)</i>		-	1.00	-	-	-	-	-

Position	FTE	2025			2026		
		Salary	Benefits	Total	Salary	Benefits	Total
City Manager	1.00	\$ 240,762	\$ 78,876	\$ 319,638	\$ 240,762	\$ 78,920	\$ 319,682
Communications Manager	1.00	122,304	53,673	175,977	127,200	55,640	182,840
Assistant to CM/Policy Analyst	1.00	106,992	36,668	143,660	111,264	38,200	149,464
Communications Coordinator	1.00	82,764	26,211	108,975	86,972	27,294	114,266
Total	4.00	\$ 552,822	\$ 195,428	\$ 748,250	\$ 566,198	\$ 200,054	\$ 766,252

CITY MANAGER

Performance Measures

Performance Measures	Target	YTD		Previous Year Ends		
		Q1	Q2	2023	2022	2021
Average # of items on study session agenda	6	3.33	3.8	4	4	5
# of presentations of the State of the City	10	3	3	10	5	6

Information Measures	Historic Average	YTD		Previous Year Ends		
		Q1	Q2	2023	2022	2021
# of new followers: City Twitter (sunset at end of 2024)	834	37	72	445	210	2,710
# of new followers: LPD Twitter (sunset at end of 2024)	2869	173	281	1,002	1,146	8,809
# of new followers: City FB (sunset at end of 2024)	4134	406	854	1,687	856	10,907
# of new followers: LPD FB (sunset at end of 2024)	7210	150	542	2,455	981	18,248
# of new followers: Senior Center FB (sunset at end of 2024)	211	-27	-25	67	44	523
# of posts: LPD Instagram (sunset at end of 2024)	N/A	41	81	141	N/A	N/A
# of posts: City Instagram (sunset at end of 2024)	158	130	276	601	279	49
# of multimedia items produced - Video (sunset at end of 2024)	26	N/A	N/A	N/A	47	7
Audience Growth Rate %: City FB	tbd	3.00%	3.25	2.4	N/A	N/A
Audience Growth Rate %: LPD FB	tbd	1	2	1	N/A	N/A
Audience Growth Rate %: Senior Center FB	tbd	-4	0	3	N/A	N/A
Audience Growth Rate %: City Instagram	tbd	4	4	4	N/A	N/A
Audience Growth Rate %: LPD Instagram	tbd	22	11	24	N/A	N/A
Audience Growth Rate %: City Twitter	tbd	1	1	1	N/A	N/A
Audience Growth Rate %: LPD Twitter	tbd	2	1	1	N/A	N/A
Total impressions: City FB	tbd	616,856	1,986,735	1,830,263	N/A	N/A
Total impressions: LPD FB	tbd	542,729	1,172,942	1,401,881	N/A	N/A
Total impressions: Senior Center FB	tbd	8,806	13,403	26,339	N/A	N/A
Total impressions: City Instagram	tbd	80,610	183,887	417,884	N/A	N/A
Total impressions: LPD Instagram	tbd	21,851	41,315	68,904	N/A	N/A
Total impressions: City Twitter	tbd	5,741	9,399	176,117	N/A	N/A
Total impressions: LPD Twitter	tbd	34,399	96,413	435,330	N/A	N/A
Total engagement: City FB	tbd	18,497	67,105	123,057	N/A	N/A
Total engagement: LPD FB	tbd	32,835	150,365	65,250	N/A	N/A
Total engagement: Senior Center FB	tbd	832	1,318	1,893	N/A	N/A
Total engagement: City Instagram	tbd	4,834	9,469	20,340	N/A	N/A
Total engagement: LPD Instagram	tbd	1,409	2,603	3,924	N/A	N/A
Total engagement: City Twitter	tbd	132	228	7,052	N/A	N/A
Total engagement: LPD Twitter	tbd	2,706	7,139	29,172	N/A	N/A
Total Video views: City FB	tbd	54,323	113,559	1,966,655	N/A	N/A
Total Video views: LPD FB	tbd	12,302	21,995	53,889	N/A	N/A
Total Video views: Senior Center FB	tbd	66	72	88	N/A	N/A
Total Video views: City YouTube Channel	tbd	75,800	322,528	726,700	N/A	N/A

CITY MANAGER

Purpose & Description

The City Manager, who serves as the Chief Executive Officer, is appointed by the City Council to implement the policies and goals of the City Council through professional leadership and management practices. The City Manager leads all City Departments to provide efficient delivery of municipal services and programs. Key responsibilities include: resolving issues by facilitating communication between the City Council, Executive Leadership Team, City personnel, and the community; ensuring understanding and implementation of Council goals, policies, and direction; developing the City Council meeting agendas; overseeing intergovernmental relations; provide leadership that advances the City's diversity, equity, inclusion and engagement strategies. The City Manager Department includes communications, policy support and diversity, equity and inclusion. Executive support is provided by the City Clerk.

Goals/Objectives

- Execute the City's goals and objectives by appropriately placing authority, assigning accountability, and monitoring performance.
- Protect and enhance the City's financial health and stability while maintaining essential public services in a cost-effective manner.
- Generate economic development throughout the community.
- Develop and implement effective communication and outreach with the community.
- Lead and advance the City's diversity, equity, inclusion and engagement strategies.

Financial Information

The proposed operating budget totals \$1.10M in 2025 and \$1.12M in 2026. The 2025 proposed budget is a 5.5% or \$58K increase from the 2024 adjusted budget. Highlights of the 2025 proposed budget compared to the 2024 adjusted budget are as follows:

- Salaries & Wages / Benefits – changes include step increases based on performance evaluations and new AFSCME contract the resulting increases to payroll benefits such as retirement and selection of medical coverage plans.
- Professional Services – decrease in the State Governmental Relations contract and photography & videography services for special projects.
- Communications – addition for postage for Connections Magazine.
- Other Services & Charges – decrease in special events advertisements, adjusted subscriptions (eliminated Seattle Times, Adobe Creative Cloud and adjusted funding for Canva & Social Spout) and increase for membership fees to Government Social Media Association.
- Internal Service M&O Charges – added WCIA assessment increase and information technology M&O.

CITY MANAGER

Financial Information (continued)

The changes in the capital & 1-time funded programs are as follows:

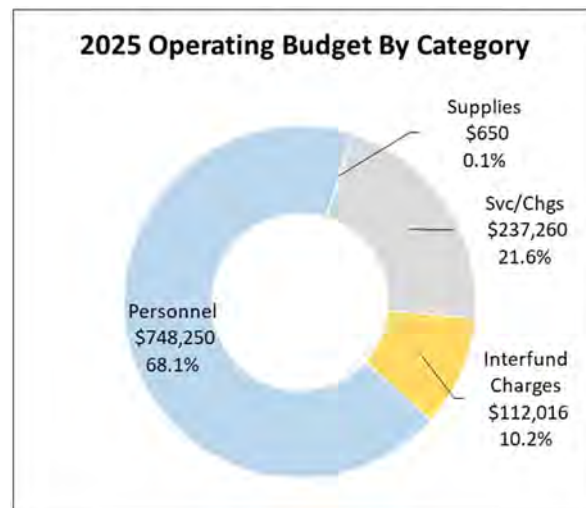
2024 programs include:

- Contracted services for diversity, equity and inclusion; Build Your Better Campaign; and internal service charges for information technology which includes computer replacement, co-location disaster recovery servers, managed services providers, MS Office and Share Point implementation, risk management-WCIA assessment and property management-beam maintenance project.

2025/2026 program include:

- Internal service charges for information technology which includes computer replacement, add/replace WI-FI, server host replacement, cyber security, and replace/expand video surveillance.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	General Government	822,043	1,161,811	1,073,678	1,175,271	1,231,081	1,103,398	1,128,528	(71,874)	-6.1%
	Total Revenues	\$ 822,043	\$ 1,161,811	\$ 1,073,678	\$ 1,175,271	\$ 1,231,081	\$ 1,103,398	\$ 1,128,528	\$ (71,874)	-6.1%
Operating Expenditure:										
11.xxx	Salaries & Wages	427,561	521,244	476,794	519,395	539,545	552,822	566,198	33,427	6.4%
21.xxx	Benefits	145,123	189,084	179,717	187,201	191,388	195,428	200,054	8,227	4.4%
31.xxx	Other Supplies	443	120	300	300	300	300	300	-	0.0%
35.xxx	Small Tools/Minor Equipmen	(365)	567	350	350	350	350	350	-	0.0%
41.xxx	Professional Services	118,970	132,951	137,815	141,280	141,280	137,540	139,491	(3,740)	-2.6%
42.xxx	Communications	-	22,358	21,000	21,000	21,000	22,800	22,800	1,800	8.6%
43.xxx	Travel & Training	1,260	9,897	10,400	10,400	10,400	10,400	7,200	-	0.0%
44.xxx	Ads, Taxes & Assessments	-	786	10,000	10,000	10,000	7,850	7,850	(2,150)	-21.5%
48.xxx	Repairs & Maintenance	706	-	-	-	-	-	-	-	n/a
49.001	Membership Dues	2,179	3,268	2,725	3,725	3,725	3,805	3,805	80	2.1%
49.xxx	Other Services & Charges	47,637	58,150	55,245	58,195	58,195	54,865	53,225	(3,330)	-5.7%
9x.xxx	IS Charges - M&O	62,998	76,906	69,933	86,548	87,429	110,028	121,047	23,480	27.1%
9x.xxx	IS Charges - Reserves	2,562	2,565	2,565	2,051	2,051	1,988	1,660	(63)	-3.1%
	Subtotal Operating Exp	\$ 809,073	\$ 1,017,897	\$ 966,844	\$ 1,040,445	\$ 1,065,663	\$ 1,098,176	\$ 1,123,980	\$ 57,731	5.5%
Capital & 1-Time Funded:										
	Services & Charges	10,000	133,900	104,000	114,000	114,000	-	-	(114,000)	-100.0%
	IS Charges - M&O & Capital	2,970	10,014	2,834	20,826	51,417	5,222	4,548	(15,604)	-74.9%
	Subtotal One-time Exp	\$ 12,970	\$ 143,914	\$ 106,834	\$ 134,826	\$ 165,417	\$ 5,222	\$ 4,548	\$ (129,604)	-96.1%
	Total Expenditures	\$ 822,043	\$ 1,161,811	\$ 1,073,678	\$ 1,175,271	\$ 1,231,081	\$ 1,103,398	\$ 1,128,528	\$ (71,874)	-6.1%



<p>ADMINISTRATIVE SERVICES DEPARTMENT</p> <p>Tho Kraus Deputy City Manager 1.0 FTE</p> <p>Total FTE: 12.0</p>
<ul style="list-style-type: none"> • Chief Operating Officer/Chief Financial Officer • Acting City Manager • WCIA Risk Management Delegate • Department Leadership • Interdepartmental Coordination • Policy Support • Financial Management • Budget Development & Preparation • Mid-Biennial Review & Budget Adjustments • 6-Year Financial Forecasts & Financial Plans • 6-Year CIP, Strategic & Major Maintenance Plans • Quarterly/Interim Financial Reporting • Annual Comprehensive Financial Report • Oversee Annual State Audit • Special Projects Financial Analysis • Debt Issuance/Bond Ratings

<p>FINANCE</p> <p>Dana Kapla Assistant Finance Director 7.0 FTE</p>
<ul style="list-style-type: none"> • Accounts Payable • Account Receivable • Payroll • Cash Receipting • Grant Accounting, Reporting & Compliance • General Accounting & Reporting • Internal Service & Capital Assets • Cash & Investment Management • Fleet & Equipment Administration • Annual State Audit Support • Internal Controls • Support Lodging Tax Committee

<p>INFORMATION TECHNOLOGY</p> <p>Mehdi Sadri Chief Information Officer 4.0 FTE</p>
<ul style="list-style-type: none"> • Computer Technology • Systems Implementation Support • Customer Support • Applications Support • Institution Network (I-Net) • Telecommunications • Website Maintenance Support • Cybersecurity

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

Primary Alignment with City Council Goals / Strategic Plan Objectives and strategies

Goal 1: Downtown Park(s) & Multi-Generational Community Center Development

- Phase 3: Project Financing and Construction (2028-2029)
 - Identify and secure funding.

Goal 2: Public Safety

- Increase Use of Technological Advancements in Police
 - Advance the use of license plate readers (LPR's – Flock and Axon) to reduce stolen vehicles.
 - Explore use and implementation of real time crime center for overall situational awareness.
 - Explore and increase technological use for better efficiencies in patrol.

Goal 3: Parks & Lake Access

- Edgewater Master Plan Implementation: Phase 1 (2025-2026) Funding & Timeline:
 - Secure funding through grants and budget allocations to implement Edgewater Park improvements.
- Street End Pilot Project: Phase 1 (2025) Funding & Design
 - Identify funding sources to implement a street end pilot project as recommended by the Parks and Recreation Advisory Board (PRAB).

City Council Commitments

- Financial Stewardship
- Community engagement and transparency
- Commitment to diversity, equity, inclusion and belonging

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

Department Functions by Criteria

Legally Mandated

- Annual State Audit
- Adopted Budget Preparation & Mid-Biennial Review
- Quarterly Financial Report (Basic Requirements by RCW)
- Payroll
- Accounts Payable
- Annual Basic Financial Statements
- Maintain Network Infrastructure and Backup Solutions to Ensure Compliance with WA State Public Records Act
- Provide Functional Technology Solutions to Ensure Emergency Responders & City Employees for Emergency Operations
- Records Retention and Destruction

Important

- Account Receivable
- Fleet and Equipment Administration
- 6-Year Financial Forecast
- 6-Year Information Technology Strategic Plan
- ACFR Preparation and Submittal to GFOA for Excellence in Financial Reporting Award
- Budget Document Preparation for Submittal to GFOA for Distinguished Budget Award
- Cash and Investment Management
- General Ledger Management
- Financial Analysis and Monitoring
- Capital and Fixed Assets Accounting
- Grant Accounting
- Training and Development

Discretionary

- Quarterly Financial Report (Current level of reporting detail not required by State Law)
- Budget Document (Current level of reporting detail not required by State Law)
- PAFR (Popular Annual Financial Report) Preparation and Submittal to GFOA Popular Annual Financial Reporting Program
- ACFR (Annual Comprehensive Financial Report) Preparation and submittal to GFOA for Excellence in Financial Reporting Award Program

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

2023/2024 Accomplishments

Finance

- Earned GFOA's 2022 Triple Crown designation for receiving awards for all three programs (one of 317 governments received this designation): Distinguished Budget Presentation Award for the 2021/2022 Biennial Budget; GFOA Certificate of Excellence in Financial Reporting Award for FY2021 ACFR; GFOA Award for the FY2021 PAFR (Popular Annual Financial Reporting). Earned GFOA awards for Fiscal Year 2022 ACFR and PAFR.
- Successfully monitored and implemented new GASB Statements for accounting & reporting:
 - GASB 96 Subscription-Based Information Technology Arrangements as of December 31, 2023. This new standard enhances financial reporting by defining SBITAs and providing consistent guidance for accounting and financial reporting related to these arrangements.
 - Achieved compliance with GASB 100 Accounting Changes and Error Corrections. Effective December 31, 2023, the implementation of this standard improves the transparency and reliability of our financial reporting related to accounting changes and error corrections. – Early implementation.
 - GASB 101 Compensated Absences as of December 31, 2023, ahead of the required effective date. This new standard establishes a unified model for recognizing and measuring compensated absences liabilities, providing a more accurate reflection of the government's obligations. – Early Implementation.
- Implemented new BARS (Budgeting and Accounting Reporting System) as prescribed by SAO.
- Successfully prepared the 2023/2024 biennial budget under COVID-19 uncertainty and further streamlined the budget development process for greater efficiency and effectiveness, minimizing impact of budget preparation for departments.
- Updated the 6-year financial forecast. Evaluated and presented financing options and alternatives.
- Completed mid-biennial review and budget adjustments (carry forward, mid-biennium, & year-end) and present in the spirit of full disclosure and financial transparency.
- Complied with SEC (Security Exchange Commission) continuing debt disclosure.
- Systems Implementation:
 - CED+ Permit System: Supported project as it relates to information technology and financial processes, including reporting for greater transparency.
 - Rental Housing Safety Program: Implemented the financial side of the new rental housing module equipped with enhanced financial tracking and reporting capabilities.
 - DebtBook: Implemented the comprehensive software solution designed to track and report on leases, subscriptions, and debt to streamline reporting and accounting processes.
 - Cash Receipting System: Major upgrade of Tyler Cashiering, enhancing cash handling processes and improves efficiency.
- Enhanced quarterly financial reports to provide informative financial information in the spirit of full disclosure and financial transparency.
- Updated the 6-Year Capital Facilities Plan for Parks, Transportation, SWM and Sewer, Property Management, and Information Technology Strategic Plan in coordination with PRCS, PPW and IT.
- Maintained finance procedures manual for the City's emergency operations program.
- Implemented three collective bargaining agreements, including retroactive payments for the largest represented group, within one month of contract execution.
- Participated successful agency grant audit for Office of Justice Programs, Bureau of Justice Assistance and Health Choice Authority in role of grant accountant.
- Calculated service credits for each employee since employment inception for conversion to PERS (Public Employees Retirement System).
- Issued W-2s two weeks in advance of due date.

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

2023/2024 Accomplishments (continued)

Information Technology

Network Security:

- Implemented and required two factor authentication across all network entries (VPN, Workstations/VDI)
- Revoked local admin rights
- Replaced and upgraded firewalls at City Hall and Police Station.
- Installed and implemented CrowdStrike (CS) malware endpoint detection and response (EDR) system across all workstations and servers.
- Established 24x7 systems monitoring with CrowdStrike Security Operation Center (SOC)
- Contracted Tier3/Tier4 IT Managed Service Provider (MSP)
- Removed or upgraded all unsupported workstations and servers. (Win. 7, Server 2008/2012)
- Automated systems/software patching and updates on all workstations and Servers
- Audited, removed & fixed unnecessary network accounts, security groups, Group Policy Objects.
- Migrated the city's email systems and mailboxes from local Exchange to M365 cloud Exchange.
- Improved backup systems (HW/SW), Audit and improved backup schedule, expanded Disk to disk capabilities by adding data domain disk storage, upgraded tape library system.
- Passed PCI/DSS, CJIS and AIG network security Audits and penetration testing

Infrastructure Support:

- Maintain, replace repair approximately 300 workstations, 35 servers, local, metropolitan and wide area networks.
- Maintain and support all business & systems applications, interfaces, databases and access rights.
- Expanded City's network infrastructure to include Microsoft Azure cloud.
- Maintain, support, and manage City's copier, printer, scanner fleet

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

2023/2024 Accomplishments (continued)

Business Systems Support and Enhancements:

- Closed 2315 support requests in 2023 and 1320 year to date in 2024
- Closed 182 GIS requests in 23 and YTD 2024 123
- Updated and maintain GIS records, boundary lines, assets
- Provided GIS data collection, analysis, and mapping support
- Established as a tenant on Microsoft Azure/Intra
- Implemented and upgraded Microsoft Office 365 apps, including Outlook, Word, Excel.
- Implementing new collaboration tools from M365 (Teams, SharePoint, OneDrive).
- Replaced and upgraded the Cashiering software
- Improved application licensing through cloud services (AutoCAD, BlueBleam, Adobe).
- Upgraded multi-factor Copiers to include OCR capability for all scanned documents.
- Purchased and installed High speed scanner for large document sets.
- Upgraded the Badge Printing system including software, hardware, databases. software, hardware, database and, licenses.
- Managed installation and upgrade of Municipal Court Audio Visual systems.
- Upgraded the Municipal Court Audio recording, streaming and transcription services.
- Extended network access to newly built ball field for Pierce College.
- Continued support of all business applications, databases, user accounts, and security.

Automation:

- Implemented Microsoft Deployment Toolkit (MDT), automating the new computer OS Installation and configuration.
- Implemented PDQ system to streamline and automate remote software installation and updates.
- Integrating enterprise apps to use single sign-on for authentication for increased security and management
- Implemented ServiceDesk Plus for Assets/Inventory management.
- Replaced and upgraded over 95 workstations across departments.
- Established ongoing systems patching and updating
- Developing a GIS public portal with mapping tools, predeveloped PDF maps, and data sets

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

2025/2026 Anticipated Key Projects

Finance

- Prepare and submit documents for GFOA Award Programs: Fiscal Year 2024 and 2025 ACFR; Fiscal Year 2024 and 2025 PAFR; and 2025/2026 Biennial Budget.
- Update the 6-year financial forecast, monitor and review results.
- Complete mid-biennial review and budget adjustments (carry forward, mid-biennium, & year-end) and present in the spirit of full disclosure and financial transparency.
- Implement utility tax rate increase for electricity and natural gas, pending City Council approval.
- Enhance interim financial reports to provide the leadership with informative financials in the spirit of full disclosure and financial transparency.
- Evaluate and update the finance section of the City's emergency operations program.
- Implement new Enterprise Resource Planning (ERP) system to replace current financial system.
- Support implementation of new permitting system from financial operations perspective.
- Finalize audits of outstanding phone service provider to ensure compliance with taxability and recovery of potential tax loss.
- Issue bonds in support of specific projects:
 - Transportation Benefit District (TBD) bonds in support of transportation capital projects; update bond ordinance to extend bond terms and TBD sunset date.
 - Bonds for Fort Steilacoom Park H-Barn Complex Restoration & Renovation (pending LTAC award).
 - Bonds for Downtown Parks construction.
- Review opportunities for early redemption of bonds to take advantage of interest rate savings.
- Review SAO BARS and implement accounting and reporting changes as appropriate.
- Implement GASB statements taking effect in 2025 and 2026 and implement early as appropriate:
 - GASB 102 Certain Risk Disclosures; and GASB 103 Financial Reporting Model Improvements.
- Evaluate and implement as appropriate the Financial Data Transparency Act (FDTA) passed by Congress and signed by the President in 2022, which mandates that certain data and financial information be provided in a "structured data" format.
- Evaluate/issue RFP for banking services as appropriate.
- Implement collective bargaining agreements, including retroactive payments as appropriate.
- Monitor 2 CFR 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards and update policies as required per regulations.
- Support evaluation and analysis of Municipal Court operations from in-house to contracted services.
- Evaluate lease option for police unmarked vehicles.

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

2025/2026 Anticipated Key Projects (continued)

Information Technology

- Business Systems
 - Implement new ERP (Enterprise Resource Planning) system to replace current financial system.
 - Migrate in-car camera and digital records to Axon Evidence system.
 - Expand Microsoft 365 SharePoint/replace current intranet
 - Expand Microsoft 365 Teams deployment.
 - Continue/expand Cybersecurity: Develop & implement Disaster Recovery as a Service (DRaaS) including incident recovery plan & tabletop exercise; End Point Detection & Response (EPDR) & Security Operation Center (SOC); Managed Service & Support Provider (MSSP); and cloud computing service.
 - Consolidate City Hall data center with Police Station data center.
 - Evaluate and support permit system replacement.

- Routine
 - Replace and expand computer and hardware (server/host replacement, laptops, computers, storage area network).
 - Implement recurring software patches and upgrades.
 - Conduct annual cyber security audits to ensure compliance with Criminal Justice Information System (CJIS), Washington Cities Insurance Authority (WCIA) American International Group (AIG) Audit and Payment Card Industry/Data Security Standards (PCIDSS).
 - Expand, upgrade and replace Wi-Fi and video surveillance systems to include additional cameras in public areas.
 - Expand city's Security Information and Event Management (SIEM).
 - Expand the City's cybersecurity awareness campaign program.
 - Conduct penetration and vulnerability assessment.

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

Service/ Program Changes

Finance & Non-Departmental:

Service/ Program	Description & Justification, and Operational Impact	Change		2025		2026	
		FTE	Fleet	1-Time	Ongoing	1-Time	Ongoing
Finance - Annual State Audit	Increase cost of services due to rising SAO rates as well as expanded single audit scope for federal grants.	-	-	\$ -	\$ 4,000	\$ -	\$ 4,000
Non-Departmental - Public Defender	Increase in conflict public defender contracts.	-	-	-	21,000	-	21,000
Non-Departmental - Membership Fees	Add membership fees for Association of Defense.	-	-	-	450	-	450
Non-Departmental - Subscriptions	Smartsheet Subscription for managing the City's Work Plan in support of City Council Goals and Objectives.	-	-	-	185	-	185
Non-Departmental - Supplies	Reduce Copier Paper	-	-	-	(2,700)	-	(2,700)
	Reduce Paper Envelopes	-	-	-	(500)	-	(500)
	Reduce paper form by increase digital records.	-	-	-	-	-	-
Total		-	-	\$ -	\$ 22,435	\$ -	\$ 22,435

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

Service/ Program Changes (continued)

Fleet & Equipment:

Service/ Program	Description & Justification, and Operational Impact	Change		2025		2026	
		FTE	Fleet	1-Time	Ongoing	1-Time	Ongoing
Police Vehicle Replacements	Replace #40360 2007 Chevy Silverado (Code Enforce) Funded by Replacement Reserves	-	-	\$ 50,000	\$ -	\$ -	\$ -
	Replace #42060 2006 Chevy Silverado (CSO) Funded by Replacement Reserves	-	-	50,000	-	-	-
	Replace #42080 2010 Ford Ranger (Code Enforce) Funded by Replacement Reserves	-	-	50,000	-	-	-
	Replace #40041 2016 Ford PIU (NPO) Funded by Replacement Reserves	-	-	90,000	-	-	-
	Replace #40231 2015 Ford PIU (Patrol) Funded by Replacement Reserves	-	-	90,000	-	-	-
	Replace #40251 2015 Ford PIU (Patrol) Funded by Replacement Reserves	-	-	90,000	-	-	-
	Replace #40461 2016 Ford PIU (Patrol) Funded by Replacement Reserves	-	-	90,000	-	-	-
	Replace #40481 2016 Ford PIU (Patrol) Funded by Replacement Reserves	-	-	90,000	-	-	-
PRCS Equipment Replacement - Bobcat ToolCat 5600	Replace Equipment 42741 (2014) - Maintenance costs are high. Maintenance Staff cannot afford the downtime as this is used for garbage collection and project use 7 days a week, year round. Crucial piece of equipment for daily use. Funded by Replacement Reserves	-	-	\$ 70,000	\$ -	\$ -	\$ -
PRCS Equipment Replacement Facility Truck	Replace Vehicle # 41020 Facility Truck with a new Maintenance Van. Currently using a 2007 Ford Ranger that was inherited from the police department when they surplused it. The open truck is not the ideal setup for facilities maintenance. Request is to replace this vehicle and move it from secondary to primary vehicle. Funded by Replacement Reserves	-	1	\$ 55,000	\$ -	\$ -	\$ -
PPW	Replace vehicle #42621 2006 Chevy Silverado Funded by Replacement Reserves	-	-	\$ 39,645	\$ -	\$ -	\$ -
PPW	Replace Vehicle #42640 2014 Ford F 250 Pickup Funded by Replacement Reserves	-	-	\$ 39,645	\$ -	\$ -	\$ -
Total		-	1	\$ 804,290	\$ -	\$ -	\$ -

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

Service/ Program Changes (continued)

Information Technology:

Service/ Program	Description & Justification, and Operational Impact	Change		2025		2026	
		FTE	Fleet	1-Time	Ongoing	1-Time	Ongoing
GIS	Move Geographical Information Systems (GIS) Analyst position from Administrative Services/Information Technology Division to Planning & Public Works, the primary user department of this function. This reorganization will streamline operations and improve efficiencies.	(1.00)	-	\$ -	\$ (156,497)	\$ -	\$ (161,311)
IT Strategic Plan (City-Wide)	Wireless Access Point (WI-FI)	-	-	60,000	12,000	50,000	22,000
	Replace & Expand Video Surveillance Servers/Host Replacement	-	-	60,000	12,000	60,000	24,000
	Computer Replacement	-	-	30,000	-	15,000	-
	SAN (Storage Area Network)	-	-	145,000	-	145,000	-
	Copier Replacement	-	-	-	-	150,000	30,000
Cybersecurity (City-Wide)	Disaster Recovery as a Service (DRaaS)	-	-	-	60,000	-	60,000
	End Point Detection & Response	-	-	-	80,000	-	80,000
	Managed Services Provider	-	-	-	110,000	-	110,000
	Expend Cloud Computing Services	-	-	-	50,000	-	50,000
ERP System	Contracted Services to lead & manage	-	-	133,750	-	133,750	-
Lexipol (Police)	Software as a Service Subscription. Initial Program Cost approved in 2024 and implemented in 2024. 1st year subscription paid in 2024.	-	-	-	26,000	-	26,000
AXON Taser & Body Worn Cameras (Police)	Continue Annual Subscription Services (5 Year Plan) Program started in 2022. Previously 1-time funded in 2023 and 2024. Payment #4 in 2025 and payment #5 in 2026.	-	-	286,200	-	286,200	-
AXON Interview Room (Police)	Interview Room and Transcription Services (4 Year Plan) Previously 1-Tune Funded in 2023 and 2024.	-	-	50,000	-	50,000	-
AXON In-Car Cameras (Police)	Previously 1-time funded in 2023 and 2024	-	-	105,390	-	105,390	-
Total - Information Technology		(1.00)	-	\$ 885,340	\$ 193,503	\$ 995,340	\$ 240,689

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

Position Inventory

Position	Group	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed
				Original	Adjusted	Year-end		
Deputy City Manager/Chief Financial Officer	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Information Officer	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Supervisor	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
IT Administrator	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Analyst	AFSCME	2.00	2.00	2.00	2.00	2.00	2.00	2.00
GIS Analyst *	AFSCME	1.00	1.00	1.00	1.00	1.00	-	-
IT Analyst	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
IT Specialist	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Finance Technician	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Technician	AFSCME	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total		13.00	13.00	13.00	13.00	13.00	12.00	12.00
<i>Chg from prior year (2025 & 2026 compared to 2024 Original Budget)</i>		-	-	-	-	-	(1.00)	(1.00)

* Moved position to Public Works and Planning Department.

Position	Group	FTE	2025			2026		
			Salary	Benefits	Total	Salary	Benefits	Total
Deputy City Manager/Chief Financial Officer	Non-Rep	1.00	\$ 207,384	\$ 67,489	\$ 274,873	\$ 215,688	\$ 69,690	\$ 285,378
Assistant Finance Director	Non-Rep	1.00	134,040	48,839	182,879	139,416	50,671	190,087
Finance Supervisor	Non-Rep	1.00	101,640	45,434	147,074	105,720	47,341	153,061
Finance Analyst	AFSCME	1.00	105,099	33,648	138,747	110,423	35,253	145,676
Finance Analyst	AFSCME	1.00	95,590	37,825	133,415	100,347	39,611	139,958
Lead Finance Technician	AFSCME	1.00	96,294	51,749	148,043	100,104	53,984	154,088
Finance Technician	AFSCME	1.00	89,784	42,079	131,863	92,496	43,679	136,175
Finance Technician	AFSCME	1.00	89,784	26,587	116,371	92,496	27,546	120,042
Total - General Fund		8.00	\$ 919,615	\$ 353,649	\$ 1,273,264	\$ 956,690	\$ 367,775	\$ 1,324,465
Chief Information Officer	Non-Rep	1.00	164,544	44,046	208,590	171,120	45,650	216,770
Information Technology Administrator	AFSCME	1.00	125,760	58,028	183,788	129,528	60,273	189,801
Information Technology Administrator	AFSCME	1.00	112,608	41,529	154,137	118,288	43,502	161,790
Information Technology Specialist	AFSCME	1.00	96,294	32,213	128,507	100,104	33,447	133,551
Total - Information Technology Fund		4.00	\$ 499,206	\$ 175,817	\$ 675,023	\$ 519,040	\$ 182,871	\$ 701,911
Total		12.00	\$ 1,418,821	\$ 529,466	\$ 1,948,287	\$ 1,475,730	\$ 550,647	\$ 2,026,377

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

Performance Measures

Performance Measures	Target	YTD		Previous Year Ends				
		Q1	Q2	2023	2022	2021	2020	2019
% of accounts receivable aged balances over 60 days versus annual billing	5%	11.51%	4.79%	0.70%	1.47%	0.17%	0.07%	1.54%
GFOA Award Received for the Annual Comprehensive Financial Report (ACFR) (2013-2022) ⁽¹⁾	Yes	Pending	Pending	Yes	Yes	Yes	Yes	Yes
GFOA Award Received for the Popular Annual Financial Report (PAFR) (2013-2022)	Yes	Pending	Pending	Yes	Yes	Yes	Yes	Yes
GFOA Award Received for 2023 & 2024 Biennium's Budget Document ⁽¹⁾	Yes	n/a	n/a	Yes	Yes	Yes	Yes	Yes
Clean Audit for Prior Fiscal Year ⁽²⁾	Yes	Pending	Pending	Yes	Yes	Yes	Yes	Yes
Bond Rating Per Standard & Poor's ⁽³⁾	AA	AA	AA	AA	AA	AA	AA	AA

Informational Measures	Historic Average	YTD		Previous Year Ends				
		Q1	Q2	2023	2022	2021	2020	2019
# of invoices paid annually	7577	2,004	4,028	7,986	7,453	7,221	7,160	8,350
% of invoices paid within 30 days of invoice date ⁽⁴⁾	95%	86.1%	88.3%	88.7%	89%	89.25%	89.18%	89.83%

(1) Received Triple Crown Medallion Award which signifies government has received all three GFOA awards (the Certificate of Achievement for Excellence in Financial Reporting Award (FY 2022), the Distinguished Budget Presentation Award (2021/2022 Budget), and the Popular annual Financial Report (FY 2022).

(2) <https://sao.wa.gov/reports-data/audit-reports>

(3) Bond rating upgraded June 2018.

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

Performance Measures	Target	YTD		Previous Year Ends				
		Q1	Q2	2023	2022	2021	2020	2019
Overall Phish-Phone Percentage (Cyber Phishing)	29%	12%	N/A	N/A	7%	5%	19%	N/A

Informational Measures	Historic Average	YTD		Previous Year Ends				
		Q1	Q2	2023	2022	2021	2020	2019
# of users served	248	240	240	250	250	259	223	259
# of personal computers maintained	466	450	400	450	500	492	444	428
# of applications maintained	140	140	135	143	140	140	139	139
# of servers maintained (LAN/WAN)	83	50	40	49	85	81	82	83
# of Cell Phones maintained	222	222	222	230	250	205	205	229
# of Shoretel phones operated and maintained	290	290	290	290	290	290	290	290
% of IT system up-time during normal business hours	97%	99%	99%	100%	90%	100%	100%	99%
% of communications up-time during normal business hours	98%	99%	99%	100%	90%	100%	100%	100%
Number of help desk requests received (YTD)	1612	1500	1567	2315	1,498	1,601	1,466	1,885
Help desk requests resolved: Total requests resolved (YTD)	1570	1400	1500	2286	1,732	1,478	1,311	1,759

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

Purpose & Description

The Administrative Services Department is comprised of the two divisions: Finance and Information Technology.

The department provides city-wide administrative services including financial reporting, budget, audit coordination, accounting, cash management, information technology and fleet & equipment administration. The department is comprised of two divisions – Finance (includes Non-Departmental and Fleet & Equipment Administration) and Information Technology.

The department supports the following committee/commission:

- Lodging Tax Advisory Committee

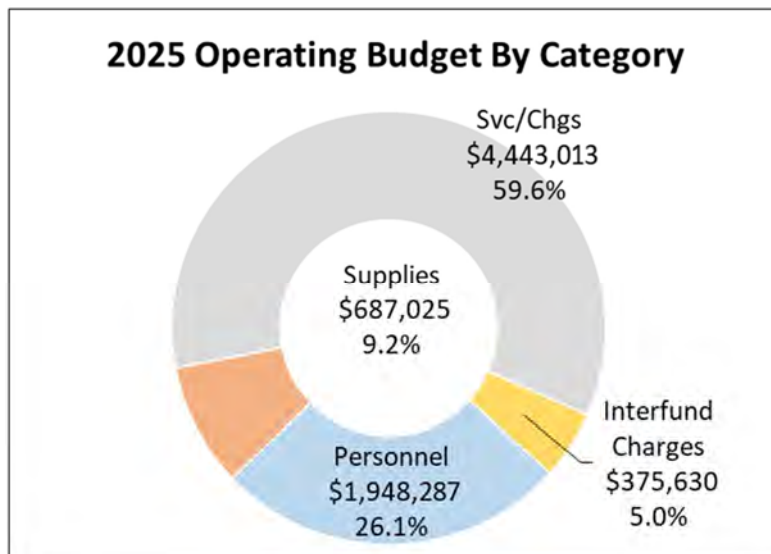
Goals/Objectives

- Provide transparent and accountable financial services to the City by exercising sound financial leadership, planning and guidance, recommending, establishing and maintaining sound fiscal policies and practices.
- Enhance the efficiency and effectiveness of City operations by providing varied professional expertise and guidance.
- Deliver consistent, high-quality service and support to internal and external customers.
- Create an environment of mutual respect and partnership with City departments.

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

Financial Information

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
501	Fleet & Equipment	\$ 1,765,859	\$ 2,932,496	\$ 2,479,927	\$ 1,724,220	\$ 1,724,220	\$ 1,873,032	\$ 1,796,368	148,812	8.6%
503	Information Technology	2,349,389	5,365,198	3,017,696	4,579,705	4,564,335	3,829,156	4,105,044	(750,549)	-16.4%
104	Hotel/Motel Lodging Tax	1,786,009	1,432,638	1,125,000	1,338,567	1,245,000	1,125,000	1,125,000	(213,567)	-16.0%
001	General Governmental	5,909,747	8,229,533	6,586,490	8,322,783	8,263,757	5,250,245	5,765,624	(3,072,538)	-36.9%
Total Revenues		\$ 10,045,145	\$ 15,027,369	\$ 10,729,186	\$ 14,241,055	\$ 14,073,092	\$ 10,204,401	\$ 10,995,668	\$ (4,036,654)	-28.3%
Operating Expenditure:										
11.xxx	Salaries & Wages	1,189,762	1,394,308	1,430,752	1,468,920	1,459,503	1,418,821	1,475,730	(50,099)	-3.4%
11.002/4	Overtime	1,921	1,959	-	-	-	-	-	-	n/a
21.xxx	Benefits	509,916	547,016	594,311	607,670	557,846	529,466	550,646	(78,204)	-12.9%
31.xxx	Other Supplies	66,492	59,273	129,575	101,075	101,075	97,875	97,875	(3,200)	-3.2%
32.xxx	Fuel	431,757	464,344	459,150	459,150	459,150	459,150	459,150	-	0.0%
35.xxx	Small Tools/Minor Equipment	88,863	62,914	67,000	162,000	162,000	130,000	130,000	(32,000)	-19.8%
41.xxx	Professional Services	844,537	1,524,466	2,050,660	2,536,338	2,536,338	2,611,538	2,698,538	75,200	3.0%
42.xxx	Communications	365,847	376,088	360,645	360,645	360,645	368,275	368,275	7,630	2.1%
43.xxx	Travel & Training	2,136	4,045	12,485	12,485	12,485	12,485	12,485	-	0.0%
45.xxx	Operating Rentals/Leases	29,433	23,900	3,000	3,000	3,000	3,000	3,000	-	0.0%
48.xxx	Repairs & Maintenance	1,075,229	825,411	1,169,515	1,117,565	1,117,565	1,061,965	1,123,965	(55,600)	-5.0%
49.001	Membership Dues	69,390	73,061	76,625	78,625	78,625	79,075	79,075	450	0.6%
49.xxx	Other Services & Charges	82,023	103,670	7,740	7,740	7,740	306,675	306,675	298,935	3862.2%
597.xx	Interfund Transfers	1,874,874	1,920,222	2,384,328	2,537,633	2,287,645	2,263,508	2,361,278	(274,125)	-10.8%
7/8.xxx	Debt Service	422,090	74,850	-	213,567	-	-	-	(213,567)	-100.0%
9x.xxx	IS Charges - M&O	143,917	184,722	173,318	329,369	333,051	370,688	400,867	41,319	12.5%
9x.xxx	IS Charges - Reserves	6,823	6,830	6,830	5,459	5,459	4,942	4,264	(517)	-9.5%
Subtotal Operating Exp		\$ 7,205,009	\$ 7,647,078	\$ 8,925,934	\$ 10,001,241	\$ 9,482,127	\$ 9,717,463	\$ 10,071,823	\$ (283,778)	-2.8%
Capital & 1-Time Funded:										
	Supplies	182,908	176,764	531,000	562,100	562,100	586,590	586,590	24,490	4.4%
	Services & Charges	33,663	753,401	-	858,030	858,030	-	-	(858,030)	-100.0%
	Interfund Transfers	2,527,325	3,732,387	1,858,526	2,761,529	3,287,798	242,302	580,663	(2,519,227)	-91.2%
	Capital	499,849	4,736,011	1,512,600	2,069,462	2,069,462	1,103,040	408,750	(966,422)	-46.7%
	IS Charges - M&O & Capital	7,139	24,693	6,602	495,281	555,949	145,016	143,562	(350,265)	-70.7%
Subtotal One-time Exp		\$ 3,250,883	\$ 9,423,256	\$ 3,908,728	\$ 6,746,402	\$ 7,333,339	\$ 2,076,948	\$ 1,719,565	\$ (4,669,454)	-69.2%
Total Expenditures		\$ 10,455,892	\$ 17,070,334	\$ 12,834,662	\$ 16,747,643	\$ 16,815,466	\$ 11,794,411	\$ 11,791,388	\$ (4,953,232)	-29.6%



ADMINISTRATIVE SERVICES FINANCE

Purpose/Description

The purpose of the Finance Division is to provide accurate financial information from which educated judgments can be made on the financial health of the City and decisions can be made by management regarding City operations. The division's responsibilities include accounts payable; accounts receivable; payroll; cash and investment management; financial forecasting; budget preparation; internal control monitoring; audit coordination; financial reporting which includes quarterly, year-end and Annual Comprehensive Financial Report; non-departmental/centralized services; fleet and equipment administration; and general accounting services including capital projects, capital assets and grants.

Goal/Objective

- Provide timely, accurate, user-friendly and transparent financial information and services.
- Ensure compliance with purchasing laws and regulations.
- Ensure proper internal control in city operations to safeguard city resources.
- Maintain reliability and integrity of City's financial data and processes.
- Stay abreast of new developments in accounting and finance.

Financial Information

The proposed operating budget totals \$1.83M in 2025 and \$1.91M in 2026. This is a increase of 3% or \$53K from the 2024 adjusted budget. Highlights of the 2025 proposed budget compared to the 2024 adjusted budget are as follows:

- Salaries & Wages / Benefits – changes include step increases based on performance evaluations resulting in increases to payroll, while the benefits decreased due to factors such as medical selection changes and/or evolving circumstances.
- Professional Services – the increased fees are related to the annual Washington State audit.
- Internal Service M&O Charges – added WCIA assessment increase and information technology M&O services.

The changes in the capital & 1-time funded programs are as follows:

2024 programs include:

- Internal service charges for information technology which includes computer replacement, co-location disaster recovery servers, managed services providers, MS Office and Share Point implementation, risk management-WCIA assessment and property management-beam maintenance project.

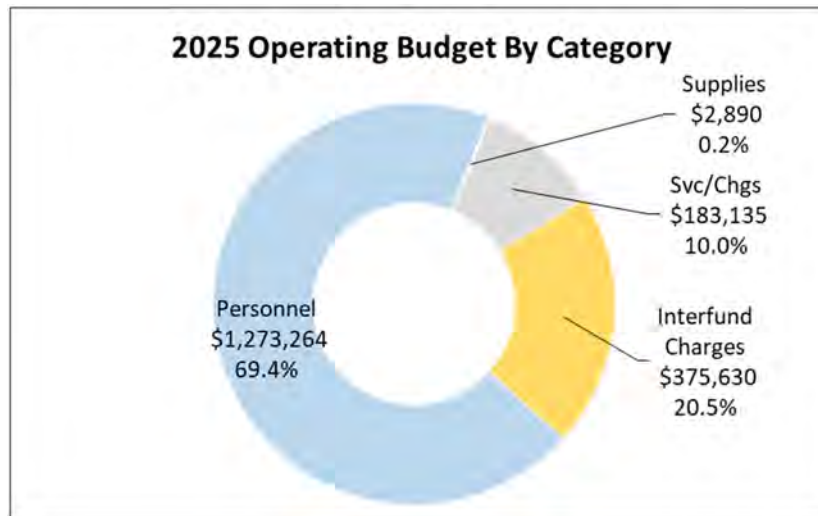
2025/2026 programs include:

- Internal service charges for information technology which includes implementation of an ERP system, add/replace WI-FI, replace/expand video surveillance, server host replacement, computer replacement, storage area network (SAN), and copier replacement.

ADMINISTRATIVE SERVICES FINANCE

Financial Information

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	General Government	1,384,505	1,564,146	1,599,571	2,277,556	2,298,035	1,979,935	2,059,183	(297,621)	-13.1%
	Total Revenues	\$ 1,384,505	\$ 1,564,146	\$ 1,599,571	\$ 2,277,556	\$ 2,298,035	\$ 1,979,935	\$ 2,059,183	\$ (297,621)	-13.1%
Operating Expenditure:										
11.xxx	Salaries & Wages	761,502	845,549	882,730	903,934	878,481	919,615	956,690	15,681	1.7%
11.002/4	Overtime	497	-	-	-	-	-	-	-	n/a
21.xxx	Benefits	298,872	331,007	354,066	361,487	343,070	353,649	367,775	(7,838)	-2.2%
31.xxx	Other Supplies	2,604	3,504	2,890	2,890	2,890	2,890	2,890	-	0.0%
41.xxx	Professional Services	158,548	161,913	163,020	169,020	169,020	173,020	173,020	4,000	2.4%
43.xxx	Travel & Training	1,836	2,553	6,185	6,185	6,185	6,185	6,185	-	0.0%
49.001	Membership Dues	1,415	1,790	1,790	1,790	1,790	1,790	1,790	-	0.0%
49.xxx	Other Services & Charges	1,352	1,584	2,140	2,140	2,140	2,140	2,140	-	0.0%
9x.xxx	IS Charges - M&O	143,917	184,722	173,318	329,369	333,051	370,688	400,867	41,319	12.5%
9x.xxx	IS Charges - Reserves	6,823	6,830	6,830	5,459	5,459	4,942	4,264	(517)	-9.5%
	Subtotal Operating Exp	\$ 1,377,366	\$ 1,539,453	\$ 1,592,969	\$ 1,782,275	\$ 1,742,086	\$ 1,834,919	\$ 1,915,621	\$ 52,644	3.0%
Capital & 1-Time Funded:										
	IS Charges - M&O & Capital	7,139	24,693	6,602	495,281	555,949	145,016	143,562	(350,265)	-70.7%
	Subtotal One-time Exp	\$ 7,139	\$ 24,693	\$ 6,602	\$ 495,281	\$ 555,949	\$ 145,016	\$ 143,562	\$ (350,265)	-70.7%
	Total Expenditures	\$ 1,384,505	\$ 1,564,146	\$ 1,599,571	\$ 2,277,556	\$ 2,298,035	\$ 1,979,935	\$ 2,059,183	\$ (297,621)	-13.1%



ADMINISTRATIVE SERVICES **NON-DEPARTMENTAL**

Purpose/Description

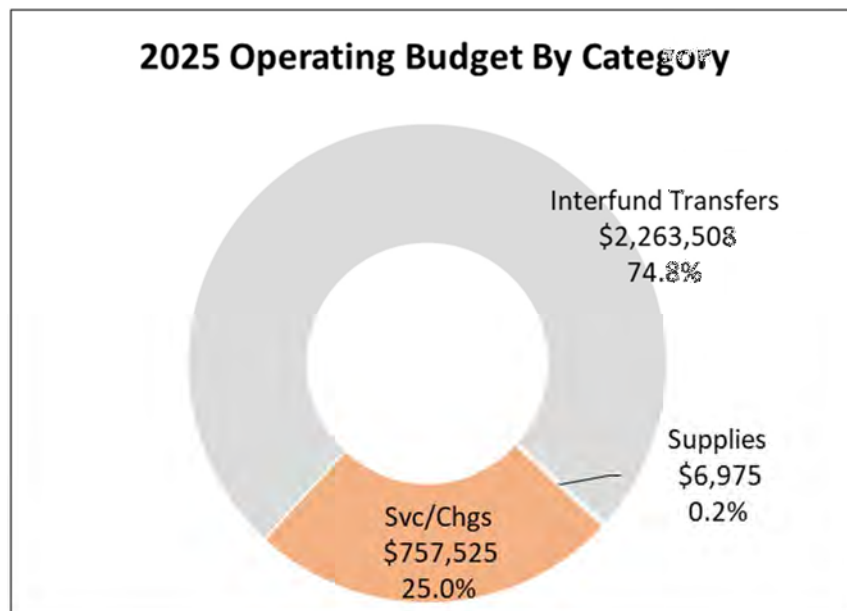
The purpose of the Non-Departmental section is to account for expenditures that are not specifically related to one department such as city-wide postage and bulk mail, paper and coffee and water supplies, and membership dues.

Financial Information

The proposed operating budget (**excluding interfund transfers**) totals \$765K in 2025 and \$765K in 2026. This is an increase of \$2.5% or \$18K from the 2024 adjusted budget. Highlights of the 2025 proposed budget compared to the 2024 adjusted budget are as follows:

- Other Supplies – decrease in envelopes and paper supplies
- Professional Services – increase is due to increase contract cost associated with the Primary Public Defender costs which was previously under Municipal Court.
- Membership Dues – this increase is attributed to an additional membership for Association of Defense.
- Subscriptions – added Smartsheet for Workplan subscription.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	General Government	4,525,242	6,665,387	4,986,919	6,045,227	5,965,722	3,270,310	3,706,441	(2,774,917)	-45.9%
	Total Revenues	\$ 4,525,242	\$ 6,665,387	\$ 4,986,919	\$ 6,045,227	\$ 5,965,722	\$ 3,270,310	\$ 3,706,441	\$ (2,774,917)	-45.9%
Operating Expenditure:										
31.xxx	Other Supplies	8,176	9,155	10,175	10,175	10,175	6,975	6,975	(3,200)	-31.4%
41.xxx	Professional Services	326	560,128	613,500	613,500	613,500	634,500	634,500	21,000	3.4%
42.xxx	Communications	44,427	42,587	42,425	42,425	42,425	42,425	42,425	-	0.0%
45.xxx	Operating Rentals/Leases	1,533	2,986	3,000	3,000	3,000	3,000	3,000	-	0.0%
49.001	Membership Dues	67,975	71,121	74,635	76,635	76,635	77,085	77,085	450	0.6%
49.xxx	Other Services & Charges	607	185	330	330	330	515	515	185	56.1%
597.xx	Interfund Transfers	1,874,874	1,920,222	2,384,328	2,537,633	2,287,645	2,263,508	2,361,278	(274,125)	-10.8%
	Subtotal Operating Exp	\$ 1,997,917	\$ 2,606,384	\$ 3,128,393	\$ 3,283,698	\$ 3,033,710	\$ 3,028,008	\$ 3,125,778	\$ (255,690)	-7.8%
Capital & 1-Time Funded:										
	Interfund Transfers	2,527,325	3,732,387	1,858,526	2,761,529	2,932,012	242,302	580,663	(2,519,227)	-91.2%
	Subtotal One-time Exp	\$ 2,527,325	\$ 4,059,004	\$ 1,858,526	\$ 2,761,529	\$ 2,932,012	\$ 242,302	\$ 580,663	\$ (2,519,227)	-91.2%
	Total Expenditures	\$ 4,525,242	\$ 6,665,387	\$ 4,986,919	\$ 6,045,227	\$ 5,965,722	\$ 3,270,310	\$ 3,706,441	\$ (2,774,917)	-45.9%



ADMINISTRATIVE SERVICES HOTEL/MOTEL LODGING TAX

Purpose/Description

The lodging tax, also referred to as the hotel-motel tax is a consumer tax on lodging charges for periods of less than 30 consecutive days for hotels, motels, rooming houses, private campgrounds, RV parks and similar facilities. The guiding principle for the use of lodging taxes is that they must be used for activities, operations and expenditures designed to increase tourism. Specifically, lodging taxes can be used for: tourism marketing; marketing and operations of special events and tourism-related facilities owned or operated by a municipality or a public facilities district; or operations of tourism-related facilities owned or operated by nonprofit organizations (RCW 67.28.1816). As of July 1, 2013, capital expenditures for tourism-related facilities owned by nonprofit organizations are no longer permitted expenditures of lodging tax funds.

The Lodging Tax Advisory Committee (LTAC) receives all applications for lodging tax revenue and recommends a list of candidates and funding levels to the City Council for final determination. The committee must have at least five members, appointed by the City Council. The committee membership must include at least two representatives of businesses that are required to collect the lodging tax, at least two people who are involved in activities that are authorized to be funded by this tax, and one elected city official who serves as chairperson of the committee. The number of committee members from organizations representing hotels and motels and the number of organizations involved in activities that can be funded must equal. In addition to reviewing applications for the use of lodging tax, the committee reviews and comments on any proposals to impose a new lodging tax, raise the rate of an existing tax, repeal an exemption from the lodging tax, or change the use of the tax proceeds.

All entities receiving lodging tax funds must provide information to their respective local government on the use of the funds. This includes local governments that directly use lodging tax funds for municipal purposes. Local governments are then, in turn, report this information annually to the Joint Legislative Audit and Review Committee (JLARC).

Financial Information

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Special Hotel/Motel Lodging Tax	1,000,059	921,994	803,570	803,570	803,570	803,570	803,570	-	0.0%
	Transient Rental Income Tax	400,029	371,775	321,430	321,430	321,430	321,430	321,430	-	0.0%
	Interest Earnings	38,681	138,869	-	-	120,000	-	-	-	n/a
	GASB 68 Accounting for Lease	347,240	-	-	213,567	-	-	-	(213,567)	-100.0%
	Total Revenues	\$ 1,786,009	\$ 1,432,638	\$ 1,125,000	\$ 1,338,567	\$ 1,245,000	\$ 1,125,000	\$ 1,125,000	\$ (213,567)	-16.0%
Operating Expenditure:										
11.xxx	Salaries & Wages	-	11,636	-	-	-	-	-	-	n/a
21.xxx	Benefits	-	4,090	-	-	-	-	-	-	n/a
31.xxx	Other Supplies	33,360	13,543	-	-	-	-	-	-	n/a
35.xxx	Small Tools/Minor Equipment	100	-	-	-	-	-	-	-	n/a
41.xxx	Professional Services	597,812	661,837	1,125,000	1,126,800	1,126,800	1,125,000	1,125,000	(1,800)	-0.2%
43.xxx	Travel & Training	300	214	-	-	-	-	-	-	n/a
45.xxx	Operating Rentals/Leases	-	2,960	-	-	-	-	-	-	n/a
49.xxx	Other Services & Charges	27,605	80,671	-	-	-	-	-	-	n/a
7/8.xxx	Debt Service	422,090	74,850	-	213,567	-	-	-	(213,567)	-100.0%
	Subtotal Operating Exp	\$ 1,081,267	\$ 849,801	\$ 1,125,000	\$ 1,340,367	\$ 1,126,800	\$ 1,125,000	\$ 1,125,000	\$ (215,367)	-16.1%
	Total Expenditures	\$ 1,081,267	\$ 849,801	\$ 1,125,000	\$ 1,340,367	\$ 1,126,800	\$ 1,125,000	\$ 1,125,000	\$ (215,367)	-16.1%
	Beginning Balance	\$ 2,305,435	\$ 3,010,178	\$ 2,677,042	\$ 3,593,014	\$ 3,593,014	\$ 3,711,214	\$ 3,711,214		
	Ending Balance	\$ 3,010,177	\$ 3,593,015	\$ 2,677,042	\$ 3,591,214	\$ 3,711,214	\$ 3,711,214	\$ 3,711,214		

ADMINISTRATIVE SERVICES FLEET & EQUIPMENT

Purpose/Description

The purpose of the Fleet & Equipment Fund is to account for all costs associated with operating, maintaining the City's vehicles and motorized equipment. Fleet and equipment user charges are allocated to the operating funds based on usage.

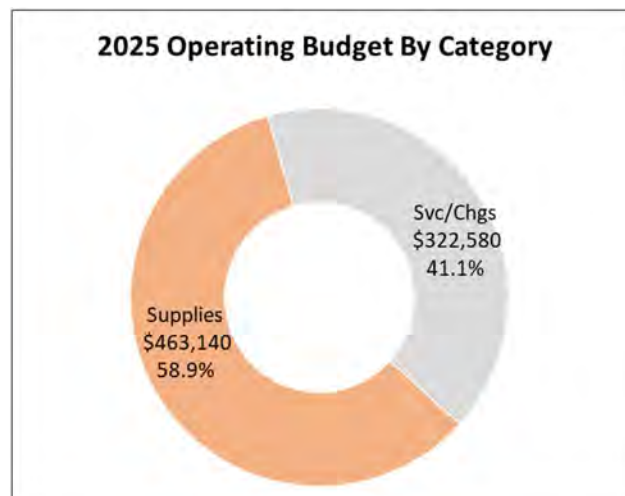
Goals/Objectives

- Ensure safe, available, and reliable vehicles and equipment

Financial Information

The proposed operating budget totals \$786K in 2025 and \$796K in 2026. This decrease of 1.9% or \$15K from the 2024 adjusted budget in police vehicle repairs and maintenance.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	M&O Revenue	715,706	537,957	800,720	800,720	610,720	785,720	795,720	(15,000)	-1.9%
	Interest/Other	73,798	232,573	-	-	155,000	-	-	-	n/a
	Reserves	843,892	852,807	852,807	140,800	140,800	1,087,312	1,000,648	946,512	672.2%
	Contributed Capital	52,170	982,221	826,400	756,000	756,000	-	-	(756,000)	-100.0%
	Proceeds from Sale of Assests	80,293	86,490	-	-	5,000	-	-	-	n/a
	Insurance Proceeds	-	227,531	-	26,700	26,700	-	-	(26,700)	-100.0%
	Lease Revenue	-	12,917	-	-	30,000	-	-	-	n/a
	Total Revenues	\$ 1,765,859	\$ 2,932,496	\$ 2,479,927	\$ 1,724,220	\$ 1,724,220	\$ 1,873,032	\$ 1,796,368	\$ 148,812	8.6%
Operating Expenditure:										
31.xxx	Other Supplies	16,430	9,647	3,990	3,990	3,990	3,990	3,990	-	0.0%
32.xxx	Fuel	431,757	464,344	459,150	459,150	459,150	459,150	459,150	-	0.0%
41.xxx	Professional Services	589	958	-	-	-	-	-	-	n/a
48.xxx	Repairs & Maintenance	421,019	394,988	337,580	337,580	337,580	322,580	332,580	(15,000)	-4.4%
	Subtotal Operating Exp	\$ 869,796	\$ 869,937	\$ 800,720	\$ 800,720	\$ 800,720	\$ 785,720	\$ 795,720	\$ (15,000)	-1.9%
Capital & 1-Time Funded:										
	Services & Charges	-	69,808	-	-	-	-	-	-	n/a
	Capital	312,269	1,752,902	1,371,600	1,720,912	1,720,912	804,290	-	(916,622)	-53.3%
	Subtotal One-time Exp	\$ 312,269	\$ 1,822,710	\$ 1,371,600	\$ 1,720,912	\$ 1,720,912	\$ 804,290	\$ -	\$ (916,622)	-53.3%
	Total Expenditures	\$ 1,182,065	\$ 2,692,647	\$ 2,172,320	\$ 2,521,632	\$ 2,521,632	\$ 1,590,010	\$ 795,720	\$ (931,622)	-36.9%
	Beginning Balance	\$ 4,597,080	\$ 5,180,872	\$ 5,373,084	\$ 5,420,721	\$ 5,420,721	\$ 4,623,309	\$ 4,906,331		
	Ending Balance	\$ 5,180,874	\$ 5,420,721	\$ 5,680,691	\$ 4,623,309	\$ 4,623,309	\$ 4,906,331	\$ 5,906,979		



ADMINISTRATIVE SERVICES INFORMATION TECHNOLOGY

Purpose/Description

The Information Technology Division provides: information systems services; technical services that support and enhance the city's information systems and covers all data, hardware, and software which includes applications, operating systems, special systems, networks, employee training, equipment acquisition, database administration, programming and all other items related to the City's computing needs; communications services including technical services, support, maintenance and enhancements for the City's telephone system, cellular and other mobile devices, and building wire cable, wireless and other communications-related needs; and internet and intranet web services including developing and maintaining the City's web, FTP (File Transfer Protocol) and VPN (Virtual Private Network) services, providing training for employees, monitoring system security, and developing interfaces.

Goals/Objectives

- Support City goals and department objectives through automation.
- Provide excellent customer service, employee support, and training.
- Understand departments' business processes and needs.
- Streamline City operations through integration and systems automation.
- Keep informed of technology trends, enhancements, and capabilities.
- Seek new technology and apply where it is cost effective.
- Provide stable and reliable information technology infrastructure.
- Provide up-to-date hardware and software tools for employees.
- Improve access to City services and information through the web and other online systems.

Financial Information

The proposed operating budget totals \$3M in 2025 and \$3.1M in 2026. This is an increase of 5.4% or \$150K from the 2024 adjusted operating budget. Highlights of the 2025 proposed operating budget compared to the 2024 adjusted operating budget are as follows:

- Salaries & Wages / Benefits – the decrease is due primarily to moving GIS position to Planning and Public Works.
- Small Tools & Office Equipment – the decrease is computer software as some have been switched to software services.
- Professional Services – the increase is primarily due added software services.
- Communications – the increase is due to increase cost cell phone services.
- Repairs & Maintenance – the decrease is computer software maintenance in 2025 for Access Point (WI-FI), Expand Video Surveillance and Storage Area Network.
- Other Services & Charges – Increase for new subscriptions following the 6-year strategic plan; Cybersecurity/Disaster Recovery as a Service, Cybersecurity/End Point Detection & Response, Cybersecurity/Managed Services Provider and Cybersecurity/Expand Cloud Computing Services.

ADMINISTRATIVE SERVICES INFORMATION TECHNOLOGY

Financial Information (continued)

The changes in the capital & 1-time funded programs are as follows:

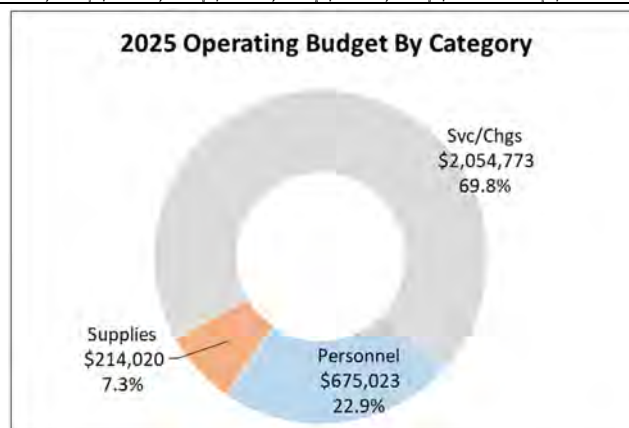
2024 programs include:

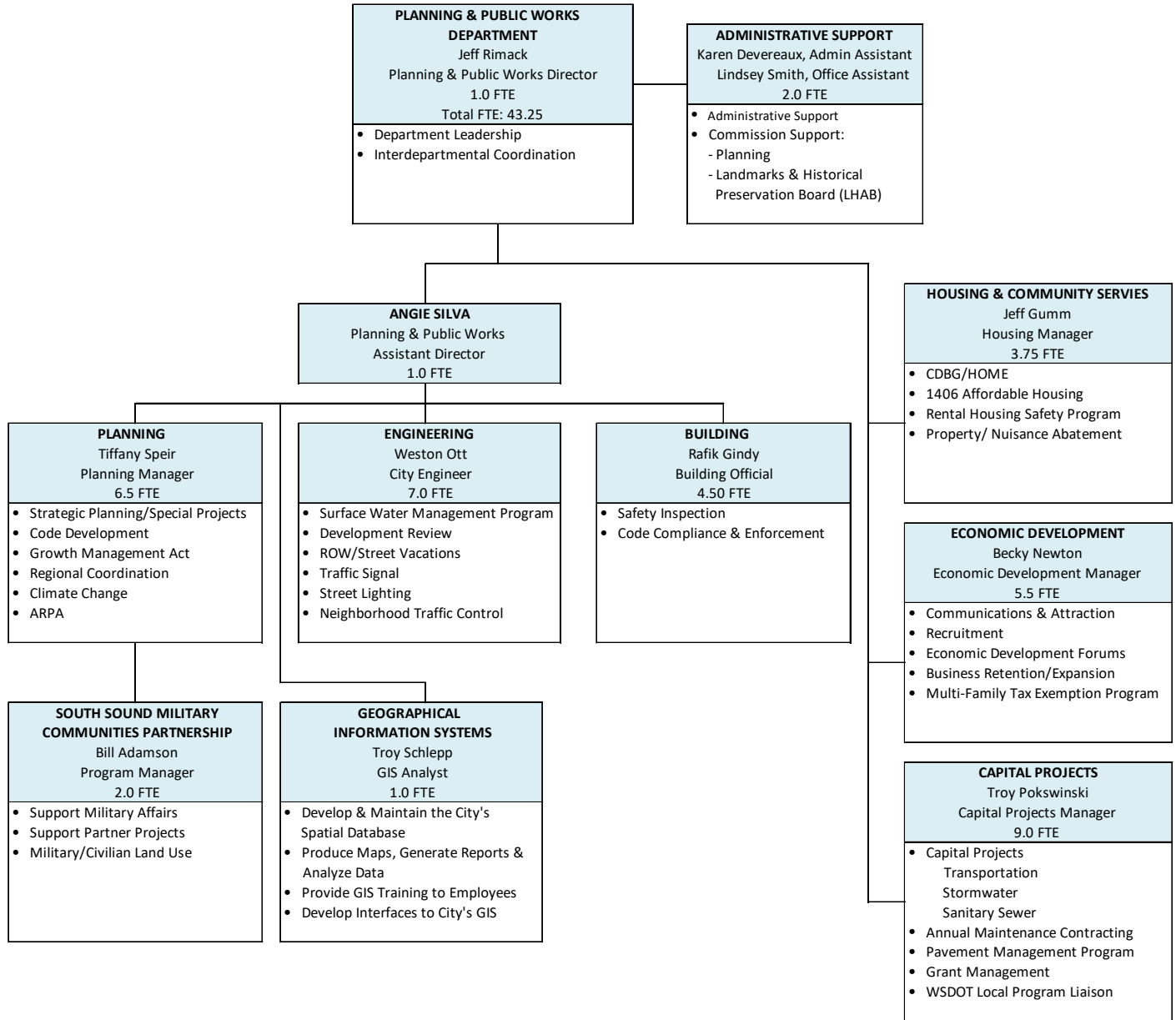
- Charges supporting internal service projects for information technology which includes computer replacement, co-location disaster recovery servers, managed services providers, Police Axon body cameras, Police Lexipol implantation, MS Office and Share Point implementation.

2025/2026 programs include:

- Charges supporting Internal service projects for information technology which includes implementation of an ERP system, add/replace WI-FI, replace/expand video surveillance, server host replacement, computer replacement, storage area network (SAN), and copier replacement.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	M&O Revenue	1,874,210	1,764,931	2,278,852	2,794,181	2,756,811	2,933,816	3,099,704	139,635	5.0%
	Interest/Other	4,453	16,573	-	-	22,000	10,000	10,000	10,000	n/a
	IT Reserves	66,576	66,844	66,844	66,844	66,844	-	-	(66,844)	-100.0%
	Contributed Capital/1-Time	404,150	1,461,765	672,000	1,718,680	1,718,680	885,340	995,340	(833,340)	-48.5%
	GASB 96 Accounting for SBITA	-	2,055,085	-	-	-	-	-	-	n/a
	Total Revenues	\$ 2,349,389	\$ 5,365,198	\$ 3,017,696	\$ 4,579,705	\$ 4,564,335	\$ 3,829,156	\$ 4,105,044	\$ (750,549)	-16.4%
Operating Expenditure:										
11.xxx	Salaries & Wages	428,260	537,123	548,022	564,985	581,022	499,206	519,040	(65,779)	-11.6%
11.002/	Overtime	1,424	1,959	-	-	-	-	-	-	n/a
21.xxx	Benefits	211,044	211,918	240,245	246,182	214,776	175,817	182,871	(70,365)	-28.6%
31.xxx	Other Supplies	5,921	23,425	112,520	84,020	84,020	84,020	84,020	-	0.0%
35.xxx	Small Tools/Minor Equipment	88,763	62,914	67,000	162,000	162,000	130,000	130,000	(32,000)	-19.8%
41.xxx	Professional Services	87,262	139,630	149,140	627,018	627,018	679,018	766,018	52,000	8.3%
42.xxx	Communications	321,420	333,501	318,220	318,220	318,220	325,850	325,850	7,630	2.4%
43.xxx	Travel & Training	-	1,278	6,300	6,300	6,300	6,300	6,300	-	0.0%
45.xxx	Operating Rentals/Leases	27,900	17,954	-	-	-	-	-	-	n/a
48.xxx	Repairs & Maintenance	654,210	430,423	831,935	779,985	779,985	739,385	791,385	(40,600)	-5.2%
49.001	Membership Dues	-	150	200	200	200	200	200	-	0.0%
49.xxx	Other Services & Charges	52,459	21,229	5,270	5,270	5,270	304,020	304,020	298,750	5668.9%
	Subtotal Operating Exp	\$ 1,878,663	\$ 1,781,504	\$ 2,278,852	\$ 2,794,181	\$ 2,778,811	\$ 2,943,816	\$ 3,109,704	\$ 149,635	5.4%
Capital & 1-Time Funded:										
	Supplies	182,908	176,764	531,000	562,100	562,100	586,590	586,590	24,490	4.4%
	Services & Charges	33,663	356,976	-	858,030	858,030	-	-	(858,030)	-100.0%
	Transfer Out - Fund 001 Gen Fund	-	-	-	-	355,786	-	-	-	n/a
	Capital	187,580	2,983,109	141,000	348,550	348,550	298,750	408,750	(49,800)	-14.3%
	Subtotal One-time Exp	\$ 404,150	\$ 3,516,850	\$ 672,000	\$ 1,768,680	\$ 2,124,466	\$ 885,340	\$ 995,340	\$ (883,340)	-49.9%
	Total Expenditures	\$ 2,282,813	\$ 5,298,353	\$ 2,950,852	\$ 4,562,861	\$ 4,903,277	\$ 3,829,156	\$ 4,105,044	\$ (733,705)	-16.1%
	Beginning Balance	\$ 205,522	\$ 272,098	\$ 335,622	\$ 338,942	\$ 338,942	\$ -	\$ -		
	Ending Balance	\$ 272,098	\$ 338,942	\$ 402,466	\$ 355,786	\$ -	\$ -	\$ -		





PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

Primary Alignment with City Council Goals / Strategic Plan Objectives and Strategies

Goal 1: Downtown Park(s) & Multi-Generational Community Center Development

Phase 1: Land Acquisition (2025)

- Identify and acquire suitable real estate within the downtown area for the development of an urban park(s) and multi-generational community center.

Phase 2: Planning, Design and Permitting (2026-2027)

- Develop a downtown master park plan that incorporates multi-generational recreational activities & gathering spaces, that may include a splash pad, play areas, walking and connector pathways and seating areas.
- Engage architects, landscape designers, community stakeholders, and residents.
- Ensure the park(s) design is inclusive, accessible, and sustainable, with green spaces, shaded areas, and eco-friendly features.
- Design the multi-generational community center space to be welcoming and accessible to individuals of all ages, backgrounds, and economic conditions, promoting social cohesion and community pride.
- Integrate public art and areas that celebrate the City's history and cultural heritage, such as public art installations, festival areas, and historical exhibits.

Phase 3: Project Financing and Construction (2028-2029)

- Identify and secure funding.
- Begin construction of the urban park(s).
- Construct a state-of-the-art multi-generational community center adjacent to the urban park(s), providing facilities for diverse activities such as sports, senior programs, teen activities, arts, education, and community events.

Phase 4: Community Engagement and Programming (2028-2030)

- Develop partnerships to ensure sustainability of operations.
- Launch community programs and events to activate the new space.
- Gather feedback for continuous improvement future initiatives.

Goal 4: Downtown and Lakewood Station District Subareas Revitalization for Sustainable Growth

- Update development standards and regulations to accommodate higher population density and incentivize alternative transportation options, to include walkable and bike-friendly infrastructure, to address increased demand and state-mandated changes to parking policy.
- Revisit the downtown and Lakewood Station district subarea plans to ensure alignment with current City Council goals and vision with a focus on current and future community needs.
- Ensure design standards enhance aesthetic quality and maintain community character.
- Develop strategies to attract investment and encourage redevelopment of underutilized spaces.
- Promote development to create vibrant, livable urban environments.
- Provide and promote incentives for businesses to invest in the downtown and Lakewood Transit subareas.
- Enhance public amenities and cultural attractions to increase the appeal of these areas.

Goal 3: Parks & Lake Access

- Interlaaken Bridge: Conduct a feasibility study that evaluates future options that include community input, traffic flow alternatives and impacts, open public spaces, pedestrian access, safety, environmental impact, community needs, and long-term sustainability.

Council Commitments

- Community engagement and transparency
- Regional and statewide leadership and partnership
- Economic development to attract and create jobs
- Environmental protection and preservation
- Supporting human services, housing and homelessness
- Commitment to diversity, equity, inclusion and belonging
- Recognizing the value and importance of JBLM and Camp Murray
- Rebuilding our roadway stem and adding sidewalks for pedestrian and bicycle access

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

Department Functions by Criteria

Legally Mandated:

- Planning
 - Growth Management Act.
 - Comprehensive Plan, and by extension, the following items: Zoning; Subarea Plan; Development Regulations that implement policy; Climate Change and Resiliency; Affordable Housing;
 - Participation in the Pierce County Growth Management Coordinating Committee and Pierce County Regional Council.
 - Consistency with Multi-County Planning Policies and Pierce County County-Wide Planning Policies.
 - Pierce County-Wide Planning Policies.
 - State Environmental Policy Act (SEPA) and National Environmental Policy Act (NEPA).
 - Shoreline Management.
 - Critical Areas regulations.
- Building
 - International Building Codes
 - Washington State Energy Code
- Engineering Services and Capital Projects
 - City Engineer per RCW.
 - Comply with the City's stormwater NPDES permit requirements.
 - Update the City's 6-Year Transportation Improvement Plan annually.
 - Perform safety inspections of all the City's bridges on a biannual basis.
 - Perform a safety inspection on the Lake Steilacoom Dam every 5 years.
 - Perform a pavement condition evaluation on all of the City's streets & roads on a 4-year rotation
 - Ensure SWM revenue is expensed only on SWM related activities and/or infrastructure.
 - Spend Motor Vehicle Fuel tax revenue only on transportation related activities and/or infrastructure.

Important:

- Planning
 - Emergency Management Planning and participation at local, regional, and statewide level.
 - Maintaining partnerships with surrounding cities, Pierce County, JBLM, other federal and state agencies, and Tribal Nations.
 - Working with neighborhood associations and diverse community groups.
- Economic Development
 - Maintaining and improving relationships with the business community.
 - Working with neighborhood associations.
 - Improving permit counter client service relationships.
- Engineering Services and Capital Projects
 - Certified agency to administer DOT (Department of Transportation) and FHWA (Federal Highway Administration) programs.
 - Approved to conduct right-of-way acquisition with federal funds.

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

Department Functions by Criteria (continued)

Discretionary:

- Planning
 - International property maintenance regulations.
 - South Sound Military Communities Partnership (SSMCP).
 - Implementation of the Joint Land Use Study.
- Economic Development
 - Business licensing.
 - Job creation/workforce development.
 - Developer forums.
 - Business retention/expansion interviews.
 - Publication of economic newsletters and/or indicator reports.
 - Creating marketing, promotion and image plans.
 - Tracking developer leads and inquiries.
 - Permit facilitation
 - Automated, web-based permitting systems.
- Engineering Services and Capital Projects
 - Provide and maintain basic services of transportation (vehicular, bicyclist and pedestrian) and surface water management to the citizens and businesses of the City.
 - Within these areas of focus there are standards which dictate the minimum level of service the City is to provide, however there is much which is discretionary.
- Housing & Community Services
 - HOME.
 - Community Development Block Grant (CDBG) program.
 - Dangerous building abatement program.
 - Neighborhood Stabilization Program.
 - Section 108 Program.
 - Rental Housing Safety Program (RHSP).

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

2023/2024 Accomplishments

Planning

- Drafted and coordinated development and adoption of 2024 Comprehensive Plan Period Review documents and manage 2025 Comprehensive Plan Amendment Cycle
- Drafted and coordinated adoption of annual development code amendments.
- Managed Climate Change Implementation Plan and updated Climate Change Policies.
- Managed launch of City Urban Forestry Program
- Locally initiated Shoreline Master Program (SMP) Update to reconcile with 2024 updates to CAO
- Energy & Climate Change Comprehensive Plan Element Implementation Plan Administration
- Updated City Commute Trip Reduction (CTR) Program
- Initiated and implemented Neighborhood Coordinator Program and Initiatives
- Managed American Rescue Plan Act Funds

South Sound Military Community Partnership

- SSMCP/JBLM/Military Compatibility
 - Coordinate City long range planning efforts and SSMCP priorities (e.g., north clear zone and air corridor zone redevelopment)
 - Assist with SSMCP state and federal legislative agendas' development
 - Conduct four Elected Officials' meetings, two per year.
 - Lead efforts to participate & advocate in state level legislative advocacy activities.
 - Facilitate efforts to inform & educate stakeholders on military impacts across the South Puget Sound.
 - Align grant funds, and local match, with assistance from JBLM (Joint Base Lewis McChord), Pierce County, and Washington State, to initiate another round of NCZ (North Clear Zone) land acquisitions.
 - Support development of and access to, on and off-base new housing study, authorized by OLDCC (Office of Local Defense Communities Cooperation).
 - Advocate for occupational licensure portability.
 - Includes congestion relief on State Routes 507 and 510, and construction of new roundabouts.
- Pursue funding for I-5 Corridor Improvements:
 - Includes the I-5 Mounts Road to Tumwater project, a multi-year transportation mega-project;
 - Measure and communicate the economic benefits of JBLM to the region; update JBLM regional economic impact analyses report.
 - Support improvements to family and childcare provider communications & connections.
 - Support Behavior Health Care initiatives that expand services.
 - Pursue other land use compatibility initiatives besides NCZ acquisition.
 - Conduct regular meetings with NCZ property owners.
 - Enforce the City's nonconforming use standards for NCZ properties.
 - Enforce the City's lighting and development standards for NCZ properties.
 - Issue conditional business licenses that restrict density and intensity for permitted NCZ use-types based on the JBLM 2015 ACUIZ Report.
 - Enter into an ILA with the Parkland Water District that includes terms which would restrict water usage for new development based on the JBLM 2015 AICU (Air Installation Compatible Use Zone) Report.
- Address military family food insecurity as an element of financial readiness/literacy.
- Pursue funding and conduct a Military Installation Resilience (climate change) study

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

2023/2024 Accomplishments

Economic Development

- Business Licenses: Number of business licenses endorsed/ approved in 2023: 4,889 / as of June 30, 2024: 2,693
- Business Retention & Expansion: Completed 105 business retention and expansion visits in 2023 with follow up assistance; 58 visits conducted as of June 30, 2024; conducted two government procurement events, five business forums and workshops, one BIPOC tradeshow and celebration event in partnership with Pierce County, and two business resources events in coordination with the EDB. 649 attendees reached in 2023 and 217 as of June 2024. Produced six Business Showcases; Produced six newsletters, with editorials in 2023 and three newsletters with editorials as of June 2024; Revamped web pages, adding significant resources and conducted two business surveys.
- Business Recruitment & Attraction: As of YTD June 2024, 328 new businesses located in Lakewood compared to 648 total in 2023; assisted more than 300 businesses annually in site selection and/or permit process; revamped Build Your Better Here website; updated Multifamily Tax exemption program to new state requirements and granted two conditional certificates with 57 total units, and one final certificate with 14 units; Total investment in real property and development was \$331 Million through June 2024; created Downtown and Lakewood Station District targeted marketing brochure, updated citywide brochure, and connected with 52 residential and commercial developers; as of June 2024, Lakewood has added just over 900 new jobs as compared to number of jobs pre-pandemic/2019.

Capital Projects:

- Chip Seal Completed: 2023/2024 Program.
- Overlay Projects in Progress; South Tacoma – 96th to Steilacoom Boulevard.
- Pavement Patching: Completed design and construction for pavement patching throughout City within allocated funding.
- Sidewalk Improvements Completed: Angle Lane and Elwood Drive Sidewalk/Trail; Farwest Drive Sidewalk; and Union Avenue Sidewalk.
- Street Improvements Completed: JBLM-North Access Improvement – Phase 2; Steilacoom Boulevard/88th (Weller to Custer Road) Hipkins Road; 104th to Steilacoom; Ardmore/Whitman/93^r
- Street Improvements in Progress: Steilacoom Boulevard – 87th to Weller; South Tacoma Way – 88th to City Limits.
- Non-Motorized Transportation Plan (NMTP): Updated 2009 NMTP in 2023.
- City Pavement Management System Rating: Updated 2018 ratings in 2023.
- Bridge Improvements: Completed repair of Lake Steilacoom Bridge.
- Traffic Systems and Intersection Improvements: completed construction of 84th & Pine Intersection project and Steilacoom Boulevard Chapel Gate Phase I; and began construction of South Tacoma Way/92nd Traffic Signal.
- Switching traffic signal controllers to a common controller with Pierce County
- Street Light Projects: 2022 Street Lights, construction completed.
- Stormwater Projects: Completed American Lake Eurasian Watermilfoil Control Project; Waughop Lake Alum Treatment Project; and Clover Creek Flood Alternatives Study.
- Sewer: Began construction of Rose Road Sewer Extension Project.
- Pavement Markings: restriped roadways, replaced lost road pavement markers & refreshed crosswalk markings.
- Stormwater: Education and outreach with stormwater calendars; completed 190 stormwater compliance business inspections; investigate approximately 33 illicit discharges annually; reviewed and revised Stormwater Prevention Plans for city facilities.

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

2023/2024 Accomplishments (continued)

Community Services – CDBG & HOME

- Adopted 2023 and 2024 Annual Action Plans for CDBG/HOME programs.
- Adopted the Lakewood-Tacoma HOME 2021-2022 Annual Action Plan (HOME-ARP) Amendment.
- Created and submitted Lakewood's Consolidated Annual Performance Evaluation Report for 2021 and 2022.
- Secured in excess of \$13 million in federal, state, county, and local funding for the LASA Gravelly Lake Commons low-income rental housing development project.
- Processed 14 CDBG/HOME home repair and sewer loan program applications in 2023 – to date 2024.
- Completed PCHA Village Square and Oakleaf Apartment Rehabilitation Project. Project provided CDBG funding to rehabilitate and maintain 64 low-income rental units owned and operated by the Pierce County Housing Authority.
- Completed 3 SHB 1406 home repair projects in 2022 and one in 2023. Provided rental assistance to 6 households through MDC to ensure households did not become homeless during MDC funding transition in 2023. Currently working with 3 households for projects in 2024.

RHSP (Rental Housing Safety Program):

- For 2023, 9,548 rental units were registered, and 245 initial property inspections were performed by city and private inspectors.
- For 2024 (July 17, 2024) 9,928 rental units were registered, and 183 initial property inspections (403 units inspected) were performed by city and private inspectors.
- Performed upgrade to rental housing software.
- In 2023, closed 8 noncompliant properties; assisted 40 individual rental units with relocation assistance. Closed 3 noncompliant properties to date in 2024 (June 17, 2024); assisted 12 individual rental units with relocation assistance.

Dangerous Building Abatements/Unsafe Buildings

- In 2023, completed 10 dangerous building abatements (18 structures abated) and 4 public nuisance actions.
- For 2024 (July 17, 2024), completed 5 dangerous building abatements: currently, 14 dangerous building abatements and 7 public nuisances pending.

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

2025/2026 Anticipated Key Projects

Planning

- Assist with Downtown Transportation System Analysis and Construction Improvements (RAISE grant implementation, Transportation Mitigation Fee Program)
- Climate Change Resiliency Planning Element changes due 6/30/25, 6/30/27, and 6/30/29 – GHG Reduction, Resiliency sub-elements required
- Initiate Launch of City Urban Forestry Program – 2025
- Comprehensive Plan Implementation Progress Reports (IPRs) every 5 years after periodic reviews (2029, 2039, etc.) – 2029 IPR focus = housing, climate change resiliency, and permit timeliness
- Annual Comprehensive Plan update cycles.
- Annual development regulation amendment cycles
- Prepare for Shoreline Master Program – Update due 12/31/29 and every 10 years thereafter
- Maintain data needed for Buildable Lands Program Reports – due in 2031 and every 10 years thereafter (at least 1 year prior to Periodic Reviews)
- Conduct Subarea Plan Reviews – due in 2029, 2034, and every 5 years thereafter
- Prepare for New Subarea Plan Adoption if approved by City Council – dates TBD for Springbrook, International District
- Neighborhood Coordination: Develop work plan and priorities per City Council goals; and incorporate Comprehensive Plan, subarea plan, climate change, and urban forestry public outreach efforts.
- Regional Planning and Coordination: Growth Management Coordination committee Vice Chair 2021-2024; PSRC's Regional Staff Committee (PRSC) – 2021-2024 Pierce County representative; Puget Sound Regional Council (PSRC); represent Lakewood on countywide and regional work groups, advisory boards, etc., such as Pierce County Behavioral Health Advisory Board; and Tacoma Tidelands Subarea Plan Technical Advisory Group (TAG.)
- Affordable Housing/Homelessness: Serve on various boards and committees for on Tacoma-Lakewood-Pierce County Continuum of Care (TPL -CoC); Comprehensive Plan to End Homelessness (CPEH) Implementation; and Pierce County's Human Services grant application review panels.
- Serve on South Sound Affordability Partners (SSHA3P) Staff Working Group: Participate in review and approval of Pierce County's 1590, 2060 and 2163 homelessness and affordable housing initiatives; Track state and federal housing funding, policy development, etc.
- Update permit review processes and timelines to comply with SB 5290

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

2025/2026 Anticipated Key Projects

Economic Development

- Business Retention & Expansion: Complete 100 BRE visits per year and provide business retention and expansion (BRE) assistance; produce quarterly and annual BRE reports, produce economic indicators report, update contaminated sites report; conduct business events or forums; survey businesses update underutilized property map and use as a tool for recruitment; and produce newsletters and editorial content for news and social media, and produce economic development recruitment brochure.
- Focus on Downtown and Lakewood Station District development, as well as citywide development to meet targets.
- Focus on assisting with Downtown park and multigenerational community center development.
- Assist with North Clear Zone purchases and relocations.
- Expand residential target areas to encourage market rate and affordable housing, both ownership and rental, regulate current MFTE projects, and prepare and submit annual MFTE reports and audits.
- Business Licensing: Update fee schedule to be in line with cost recovery and to increase revenues to better serve customers; and develop and update DOR plan as needed.

Building

- Alliance Mixed Use Lakewood Town Center: Multi-family housing buildings, community clubhouse building, surface parking stalls, and residential site amenities.
- Grace Baptist Church: Demo (4) existing buildings & construct 2-story 32,485 sq ft church.
- Phoenix Capital Warehouses: Industrial Building A 202,991 sq ft and Building B 82,656 sq ft.
- Springbrook Phase 2 Multi-Family: New construction of proposed 6 story multi-family housing building with 1 story of on-grade parking (20 stalls) and 5 stories of residential units, for a total of 76 units.
- LASA Phase III: Construction 4 Bldgs., 25 new affordable housing units
- Meadow Lark Apt Phase III: 63-unit 3 building multifamily project on a 1.64-acre lot.
- McDonald's: New construction approximately 3,900sf, with indoor dining & drive-thru
- Lakewood Gravel Pit: Construction of 212,282 Sq. Ft. new warehouse-use building and associated site and utility improvements.
- Precisions Countertops Expansion: Proposed 3,600 sq. Ft. expansion to existing building.
- Par Development 15 Unit: Demo existing home and install new 15-unit apartment building
- Quick Quack Car Wash: Construction of a 3,588 Sq. Ft. Quick Quack Car Wash
- Western State Hospital: Includes construction of a new 590,000 SF, 350-bed Forensic Hospital in the southwest corner of the Western State Hospital (WSH) Campus including administrative offices and support services. Project Site area is approximately 13.1 acres

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

2025/2026 Anticipated Key Projects

Capital Projects

- Overlay Projects: 112th, S Tacoma Way to Steele Street Overlay
- Chip Seal: Complete the 2025 and 2026 street chip seal projects.
- Pavement Patching: Complete design and construction for pavement patching throughout City within allocated funding.
- Street Light Projects: 2025 Street Lights construction
- Sewer Projects: Complete design and construction for Grant Avenue & Orchard Street sewer extension and design Washington Avenue & West Thorne Lane sewer extension.
- Pavement Markings: Restripe roadways, replace lost road pavement markers and refresh crosswalk markings.
- Stormwater: Education and outreach at City's Farmer's market and stormwater calendars with local elementary schools; 200 stormwater compliance business inspections over the two-year period; Investigate approx. 20 illicit discharges annually; Review and revise Stormwater Pollution Prevention Plans for City facilities.; develop and implement a Stormwater Planning program in accordance with our state-issued stormwater permit; develop and implement a Public Education and Outreach behavior change campaign in accordance with our state-issued stormwater permit.

CDBG & HOME

- Complete development and implementation of the Five Year 2025-2029 Consolidated Plan and associated 2025 and 2026 Annual Action Plans.
- Prepare the FY 2024 and 2025 Consolidated Annual Performance Evaluation Reports for CDBG and HOME Programs.
- Perform 8-12 housing rehabilitations & major home repair projects in 2025 and 2026, respectively.
- Implement new HOME-funded Tenant-Based Rental Assistance Program. Anticipate assisting up to 100 individuals.
- Assist LASA with funding and construction for Phase 4 at Gravelly Lake Commons.
- Manage City's Emergency Assistance for Displaced Residents program and CDBG Emergency Payments Program to assist extremely low-income and minority households.

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

Service/ Program Changes

Service/ Program	Description & Justification, and Operational Impact	Change		2025		2026	
		FTE	Fleet	1-Time	Ongoing	1-Time	Ongoing
SSHA ³ P	Add City's contribution to SSHA3P (South Sound Housing Affordability Partnership) operations funding.	-	-	22,408	-	27,393	-
EDB Gold Sponsor	Eliminate Economic Development Board Annual Gold Sponsorship	-	-	-	(6,000)	-	(6,000)
GIS	Move Geographical Information Systems (GIS) Analyst position from Administrative Services/Information Technology Division to Planning & Public Works, the primary user department of this function.	1.00	-	-	156,497	-	161,311
Total - General Fund		1.00	-	\$ 22,408	\$ 150,497	\$ 27,393	\$ 155,311
Property Abatement	Transfer to General Fund Return property abatement bridge funding.	-	-	\$ -	\$ 640,000	\$ -	\$ -
RHSP Fees	Increase rental housing safety program fees.	-	-	-	-	-	-
Total - Property Abatement/Rental Housing/1406 Fund		-	-	\$ -	\$ 640,000	\$ -	\$ -
NPDES Permit Fee	Increase NPDES Permit Fee Cost	-	-	\$ -	\$ 1,275	\$ -	\$ 1,275
SWM Fee Billings	Increase Pierce County Fees for SWM Billing	-	-	-	9,284	-	9,284
Dam Inspection	Dam Inspection Fee Increase	-	-	-	1,500	-	1,500
Utility Tax	6% Utility Tax on SWM Fees	-	-	-	37,260	-	37,260
B&O Tax	WA State B&O Tax on SWM Fees	-	-	-	10,905	-	10,905
Total - SWM Fund		-	-	\$ -	\$ 60,224	\$ -	\$ 60,224
Total		1.00	-	\$ 22,408	\$ 850,721	\$ 27,393	\$ 215,535

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

Position Inventory

Position	Group	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed
				Original	Adjusted	Year-end		
Planning & Public Works Director	Non-Rep	-	-	-	-	0.50	0.50	0.50
Assistant City Manager/Comm & Economic Dev Director	Non-Rep	1.00	1.00	1.00	1.00	-	-	-
Planning & Public Works Assistant Director	Non-Rep	-	-	-	-	0.75	0.75	0.75
Planning Manager - Current Planning	Non-Rep	1.00	1.00	1.00	1.00	-	-	-
Planning & Division Manager	Non-Rep	-	-	-	-	1.00	1.00	1.00
Planning Manager - Long Range/Strategic Planning	Non-Rep	1.00	1.00	1.00	1.00	-	-	-
Economic Development Manager	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Building Official	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Program Manager - Housing	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Program Manager - SSCMP	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Plans Examiner	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Planner	AFSCME	-	-	-	-	1.00	1.00	1.00
Geographical Information Systems Analyst	AFSCME	-	-	-	-	-	1.00	1.00
Associate Planner *	AFSCME	2.00	4.00	4.00	4.00	3.00	3.00	2.00
Program Coordinator - Housing/RHSP/Abatement *	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Program Coordinator - SSMCP	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Program Coordinator - CDBG	AFSCME	1.00	1.25	1.25	1.25	1.25	1.25	1.25
Program Coordinator - ARPA/Economic Dev Coordinator *	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	0.50
Program Coordinator - Neighborhood *	AFSCME	-	1.00	1.00	1.00	1.00	1.00	-
Building Inspector	AFSCME	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Code Compliance/Safety Inspector *	AFSCME	-	-	-	-	1.00	1.00	0.50
Program Assistant - RHSP/Property Abatement	AFSCME	1.00	1.00	1.00	1.00	1.00	-	-
Permit Supervisor	AFSCME	-	-	-	-	1.00	1.00	1.00
Permit Coordinator	AFSCME	1.00	1.00	1.00	1.00	-	-	-
Administrative Assistant	AFSCME	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Permit Technician	AFSCME	2.00	3.00	3.00	3.00	3.00	3.00	3.00
Office Assistant *	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	-
Total - Planning		21.50	25.75	25.75	25.75	26.00	26.00	22.00
<i>Chg from prior year (2025 & 2026 compared to 2024 Original Budget)</i>		-	4.25	-	-	0.25	0.25	(3.75)

Position	Group	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed
				Adopted	Adjusted	Year-end		
Planning & Public Works Director	Non-Rep	-	-	-	-	0.50	0.50	0.50
Public Works Engineering Director	Non-Rep	1.00	1.00	1.00	1.00	-	-	-
Planning & Public Works Assistant Director	Non-Rep	-	-	-	-	0.25	0.25	0.25
Capital Projects Division Manager	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Services Division Manager	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineer	AFSCME	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Associate Civil Engineer	AFSCME	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Assistant Civil Engineer	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Construction Inspector	AFSCME	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Construction Inspector	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Compliance Inspector	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Technician	AFSCME	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Associate Engineering Technician (Limited Term)	AFSCME	-	-	-	-	-	-	-
Administrative Assistant	AFSCME	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Total - Public Works		17.50	17.50	17.50	17.50	17.25	17.25	17.25
<i>Chg from prior year (2025 & 2026 compared to 2024 Original Budget)</i>		-	-	-	-	(0.25)	-	-

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

Position Inventory (continued)

Position	Group	FTE	2025			2026		
			Salary	Benefits	Total	Salary	Benefits	Total
Planning & Public Works Director	Non-Rep	0.50	\$ 97,344	\$ 23,579	\$ 120,923	\$ 101,244	\$ 24,385	\$ 125,629
Planning & Public Works Assistant Director	Non-Rep	0.75	115,416	30,665	146,081	120,042	31,915	151,957
Planning Division Manager	Non-Rep	1.00	152,184	42,703	194,887	158,280	44,284	202,564
Economic Development Manager	Non-Rep	1.00	144,264	51,064	195,328	150,024	53,209	203,233
Building Official	Non-Rep	1.00	140,232	58,797	199,029	145,848	61,210	207,058
Plans Examiner	AFSCME	1.00	91,888	40,285	132,173	96,526	42,120	138,646
Building Inspector	AFSCME	1.00	100,812	35,105	135,917	105,915	36,698	142,613
Building Inspector	AFSCME	1.00	98,187	31,593	129,780	103,159	33,015	136,174
Code Compliance/Safety Inspector* Limited Term End Date 12/31/2026	AFSCME	0.50	40,641	14,339	54,980	42,696	14,981	57,677
Senior Planner	AFSCME	1.00	114,808	40,923	155,731	120,624	42,850	163,474
Geographical Information Systems Analyst	AFSCME	1.00	109,440	47,057	156,497	112,728	48,583	161,311
Associate Planner	AFSCME	1.00	96,332	51,685	148,017	101,212	54,130	155,342
Associate Planner	AFSCME	1.00	88,063	43,710	131,773	92,507	45,750	138,257
Permit Supervisor	AFSCME	1.00	99,876	41,331	141,207	104,136	43,039	147,175
Administrative Assistant	AFSCME	0.50	44,016	14,326	58,342	45,336	14,798	60,134
Permit Technician	AFSCME	1.00	78,540	16,468	95,008	82,512	17,264	99,776
Permit Technician	AFSCME	1.00	84,576	28,238	112,814	87,120	29,245	116,365
Permit Technician	AFSCME	1.00	72,876	13,145	86,021	76,372	13,741	90,113
Total - General Fund (Ongoing)		16.25	1,769,495	625,013	2,394,508	1,846,281	651,217	2,497,498
Limited-Term Positions:								
Program Coordinator - Neighborhood	AFSCME	1.00	86,274	26,420	112,694	-	-	-
Program Coordinator - ARPA/Economic Development	AFSCME	0.50	44,652	15,034	59,686	-	-	-
Associate Planner - Tree Preservation	AFSCME	1.00	95,868	28,471	124,339	-	-	-
Office Assistant	AFSCME	1.00	61,368	22,796	84,164	-	-	-
Total - General Fund (Limited-Term/1-Time)		3.50	288,162	92,721	380,883	-	-	-
Program Manager - Housing Division (Property Abatement)	Non-Rep	0.30	44,045	18,198	62,243	45,810	18,777	64,587
Program Coordinator (Property Abatement) * Limited-Term with End Date 12/31/2026	AFSCME	0.20	17,627	5,969	23,596	18,517	6,275	24,792
Subtotal - Property Abatement		0.50	61,672	24,167	85,839	64,327	25,052	89,379
Program Manager - Housing Division (RHSP)	Non-Rep	0.25	36,704	15,165	51,869	38,175	15,647	53,822
Code Compliance/Safety Inspector (RHSP)* Limited Term End Date 12/31/2026	AFSCME	0.50	40,641	14,340	54,981	42,696	14,982	57,678
Program Coordinator (RHSP) * Limited-Term with End Date 12/31/2026	AFSCME	0.80	70,509	23,877	94,386	74,067	25,101	99,168
Subtotal - Rental Housing Safety Program		1.55	147,854	53,383	201,236	154,938	55,730	210,669
Total - Property Abatement/RHSP Fund		2.05	209,525	77,550	287,075	219,265	80,782	300,047
Program Manager - Housing Division (CDBG)	Non-Rep	0.45	66,067	27,298	93,364	68,715	28,165	96,880
Program Coordinator - CDBG	AFSCME	1.00	105,144	33,660	138,804	108,288	34,839	143,127
Program Coordinator - CDBG * Limited-Term End Date 12/31/2026	AFSCME	0.25	24,994	4,977	29,971	26,157	5,208	31,365
Total - CDBG Fund - CDBG Fund		1.70	196,205	65,934	262,139	203,160	68,212	271,372
Program Manager - SSMCP/OEA	Non-Rep	1.00	135,144	30,040	165,184	140,544	31,099	171,643
Program Coordinator - SSMCP/OEA	AFSCME	1.00	90,504	24,541	115,045	95,080	25,457	120,537
Total - SSMCP Fund	SSMCP Fund	2.00	225,648	54,581	280,229	235,624	56,556	292,180
Program Coordinator - ARPA/Economic Development* Limited-Term End Date 12/31/2026	AFSCME	0.50	44,652	15,034	59,686	45,984	15,575	61,559
Total - ARPA Fund	ARPA Grant	0.50	44,652	15,034	59,686	45,984	15,575	61,559
Total - Planning	Total	26.00	\$ 2,733,687	\$ 930,833	\$ 3,664,520	\$ 2,550,314	\$ 872,342	\$ 3,422,656

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

Position Inventory (continued)

Position	Group	FTE	2025			2026		
			Salary	Benefits	Total	Salary	Benefits	Total
Capital Projects Division Manager	Non-Rep	0.20	\$ 26,952	\$ 12,339	\$ 39,291	\$ 28,027	\$ 12,782	\$ 40,809
Civil Engineer	AFSCME	0.25	38,298	16,325	54,623	39,450	16,841	56,291
Associate Civil Engineer	AFSCME	0.50	62,880	19,938	82,818	64,764	20,598	85,362
Associate Civil Engineer	AFSCME	0.50	62,880	19,954	82,834	64,764	20,614	85,378
Assistant Civil Engineer	AFSCME	0.50	52,902	12,005	64,907	55,484	12,526	68,010
Engineering Technician	AFSCME	0.20	16,521	7,742	24,263	17,357	8,093	25,450
Total - Street (Engineering Services)		2.15	260,433	88,303	348,736	269,846	91,454	361,300
Planning & Public Works Director	Non-Rep	0.25	48,672	11,789	60,461	50,622	12,192	62,814
Capital Projects Division Manager	Non-Rep	0.65	87,594	40,103	127,697	91,088	41,543	132,632
Civil Engineer	AFSCME	0.60	91,915	39,179	131,094	94,680	40,418	135,098
Associate Civil Engineer	AFSCME	0.50	62,880	19,939	82,819	64,764	20,599	85,363
Assistant Civil Engineer	AFSCME	0.50	54,278	28,457	82,735	57,018	29,752	86,770
Construction Inspector	AFSCME	0.50	49,536	25,894	75,430	51,024	26,735	77,759
Construction Inspector	AFSCME	0.50	49,536	27,385	76,921	51,024	28,261	79,285
Construction Inspector	AFSCME	0.75	61,715	24,410	86,125	64,854	25,458	90,312
Construction Inspector	AFSCME	0.75	65,883	39,384	105,267	69,207	40,933	110,140
Engineering Technician	AFSCME	0.40	33,042	15,485	48,527	34,714	16,186	50,900
Engineering Technician	AFSCME	1.00	99,120	44,433	143,553	102,096	46,073	148,169
Administrative Assistant	AFSCME	0.25	22,008	7,164	29,172	22,668	7,400	30,068
Total - Transportation CIP		6.65	726,179	323,621	1,049,801	753,759	335,549	1,089,309
Planning & Public Works Director	Non-Rep	0.25	48,672	11,789	60,461	50,622	12,192	62,814
Planning & Public Works Assistant Director	Non-Rep	0.25	38,472	10,222	48,694	40,014	10,638	50,652
City Engineer	Non-Rep	1.00	154,392	54,365	208,757	160,560	56,585	217,145
Capital Projects Division Manager	Non-Rep	0.15	20,214	9,255	29,469	21,020	9,587	30,608
Civil Engineer	AFSCME	1.00	122,616	35,477	158,093	126,288	36,817	163,105
Civil Engineer	AFSCME	0.15	22,979	9,795	32,773	23,670	10,104	33,774
Civil Engineer	AFSCME	1.00	107,595	34,421	142,016	113,049	35,887	148,936
Associate Civil Engineer	AFSCME	0.50	54,278	28,458	82,736	57,018	29,753	86,771
Associate Civil Engineer	AFSCME	0.50	62,880	19,955	82,835	64,764	20,615	85,379
Assistant Civil Engineer	AFSCME	0.50	52,902	12,005	64,907	55,484	12,527	68,011
Construction Inspector	AFSCME	0.50	49,536	25,894	75,430	51,024	26,736	77,760
Construction Inspector	AFSCME	0.50	49,536	27,385	76,921	51,024	28,262	79,286
Construction Inspector	AFSCME	0.25	20,572	8,137	28,709	21,618	8,486	30,104
Construction Inspector	AFSCME	0.25	21,961	13,129	35,090	23,069	13,645	36,714
Compliance Inspector	AFSCME	1.00	101,064	41,091	142,155	104,088	42,553	146,641
Engineering Technician	AFSCME	0.40	33,042	15,485	48,527	34,714	16,186	50,900
Administrative Assistant	AFSCME	0.25	22,008	7,164	29,172	22,668	7,400	30,068
Total - SWM (Engineering Services)		8.45	982,719	364,027	1,346,745	1,020,694	377,975	1,398,669
Total - Public Works		17.25	\$ 1,969,331	\$ 775,951	\$ 2,745,282	\$ 2,044,300	\$ 804,978	\$ 2,849,278

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

Performance Measures

Performance Measures	Target	YTD		Previous Year Ends		
		Q1	Q2	2023	2022	2021
CDBG						
# of owner-occupied units rehabilitated	16	2	4	10	10	7
# of new affordable housing units constructed	8	4	0	0- Boat St underway	Boat St not started	0
# persons assisted with CDBG emergency payments programs,	50	17	53	142	122	394
# persons with access to affordable housing through fair housing activities or emergency relocation assistance	42	18	4	8580	138	0
Nuisances and Abatements						
# of dangerous building abatements completed	25	1	4	12	18	16
RHSP						
# rental properties inspected	913	114	114	479	369	254
# rental units inspected	2,451	267	335	1380	498	394
# of household units provided relocation assistance	< 20	3	5	54	22	N/A
Economic Development						
# of participants attending forums, focus groups, or special events	500	95	217	649	560	153

Informational Measures	Historic	YTD		Previous Year Ends		
		Q1	Q2	2023	2022	2021
Measure- CDBG						
# of persons with new or improved access to public facility or infrastructure	0	0	0	0	5,345	0
# units assisted that are occupied by the elderly	12	1	2	20	12	28
\$ program income received (CDBG & NSP)	\$202,088	\$5,465	\$5,435	\$103,156	\$364,600	\$270,294
Measure - Nuisances and Abatements**						
#of dangerous building abatements pending	65	10	16	46	8	78
# of public nuisances completed annually	3	0	0	4	6	5
# of public nuisances pending	10	3	9	18	5	16
Measure- RHSP						
# rental properties registered	3,732	1,046	645	1,913	5,120	1,921
# rental units registered	13,915	6,326	4,356	14,950	29,474	11,629
Measure- Economic Development						
\$ investment created through economic dev efforts	\$320,000,000	\$52,948,244	\$102,533,345	\$228,284,777	\$569,306,864	\$470,001,046
# of business retention/expansion of interviews conducted	80	23	48	110	103	106
# of new market rate, owner-occupied housing units constructed annually	40	4	13	49	143	89
# of projects where permit assistance was provided	40	19	32	99	80	60
# of special projects completed	50	13	22	58	55	64
# of economic development inquiries received	200	47	105	229	306	277
# of business licenses issued in Lakewood	700	180	328	648	760	732
# of new development projects assisted	30	11	17	36	42	32
Measure- Building Permit						
# of permits issued	tbd	466	945	1,789	2,405	tbd
# of plan reviews performed	tbd	341	585	1,339	1,111	tbd
# of inspections performed	tbd	930	1,932	4,140	6,117	tbd
Average turnaround time for 1st review - Site Development Permits	tbd	90	92	62	50	30

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

Performance Measures (continued)

Informational Measures	Historic	YTD		Previous Year Ends		
		Q1	Q2	2023	2022	2021
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	In-process	In-process	Completed	Completed for 2021
Annual Development Regulation Amendments	N/A	Not started	Not started	In-process	Completed	Not started
Annual Shoreline Restoration Plan and Master Program Review	N/A	In-process	Completed		Completed	Completed for 2021
Biennial Review of Downtown Subarea Plan (even years)	N/A	In-process	Completed	In-process	Completed	n/a
Biennial Review of Lakewood Station District Subarea Plan (odd years)	N/A	N/A in 2024	N/A in 2024	In-process	Not started	Subarea Plan app'd in 2021; next review 2023
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	In-process	In-process	N/A	In-process	Not started in 2021
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	Continual	Continual	Ongoing	Continual
Reporting to City Council re Projects and Programs	N/A	Continual	Continual	Continual	Ongoing	Continual
Monthly Lakewood Planning Commission Meetings	N/A	6	7	6	4	20-24
Buildable Lands Report - Development and Tracking	N/A	N/A in 2024	N/A in 2024	N/A in 2023	Completed	Completed for 2021
City Population and Employment Growth Targets - Development and Tracking	N/A	Continual	Continual	N/A in 2023	Completed	In-process
Dicennial Census Data Development and Tracking	N/A	N/A in 2024	N/A in 2024	N/A in 2023	Completed	In-process/ nearing completion

Permit Activity by Current Planning

Permit Type- Current Planning	Target # of Days to first review	Q1				Q2					Total		
		Total Permits	Average Days	% w/in Target?	# Outside Target	Target # of Days	Total Permits	Average Days	% w/in Target?	# Outside Target	2023	2022	2021
Zoning Certification	28	3	29.30	67%	1	28	11	21	100%	0	33	55	43
Conditional use	28	0	0.00	0.00	0.00	28	1	17	100	0	1	2	1
Design Review	28	2	23.00	50%	1	28	9	52	67%	3	17	18	19
Preliminary plat	28	0	0.00	0.00	0.00	28	0	0	0	0	0	1	0
Sign permit	28	13	21	100%	0	28	22	19	99%	1	64	40	62
SEPA Environmental	28	1	102.00	0%	1	28	5	50	60%	2	14	39	20
Building Permit	28	80	28	65%	28	28	212	24	90%	21	361	672	393
Shoreline permit	28	5	45	20%	4	28	9	31	55%	4	25	19	21

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

Performance Measures (continued)

Permit Type	Target # of Days	Total Permits	Average Days	% w/in Target?	# Outside Target	Target # of Days	Total Permits	Average Days	% w/in Target?	# Outside Target
Commercial Building Permits	30	78	20	84.00%	9	30	321	55	57%	137
New commercial buildings *	30	4	50.0	0.00%	4	30	2	71	0%	2
New multi-family *	30	0	0.0	0.00%	0	30	3	107	0%	3
Residential Building Permits	30	94	10	95.00%	5	30	69	16	86%	10
New Single Family Homes	30	18	29	55.50%	8	30	24	19	79%	5
Mechanical	30	48	15	88.00%	4	30	102	57	60%	41
Plumbing	30	55	13	91.00%	5	30	117	91	62%	45
Site Development	30	0	0.0	0.00%	0	30	0	0.00	0%	0
Accessory Dwelling Unit	30	2	9.5	100.00%	0	30	5	28	60	2

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

Other Information

<u>Permit Type</u>	<u># of Permits</u>
Single Family Residential - New	17
Single Family Residential - Remodel	175
Commercial - New	18
Commercial - Tenant Improvements	74
Signs	18
Mechanical (Residential & Commercial)	188
Plumbing (Residential & Commercial)	129
Site Development-Residential	1
Site Development-Commercial	18
Total Permits Issued	638
Building Inspections Performed	5171

<u>Enforcement Actions</u>	<u># of Permits</u>
Issued stop-work orders for construction without permits	98
Conducted unsafe structure safety inspections due to unsafe/unfit/dangerous conditions	55
Conducted abatement hearings for unsafe/unfit/dangerous to occupy	11
Abatement completed	8

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

Performance Measures (continued)

Public Works

Performance Measures	Target	YTD		Previous Year Ends		
		Q1	Q2	2023	2022	2021
SWM Operations & Maintenance						
# of City street curb miles swept	3,600	1385	788	2,753	3,918	4,270
# of catch basins cleaned or inspected	3,400	1223	968	2,041	3,501	3,242
# of gallons of sweeping and vector liquid waste disposed of	100,000	53,100	25,500		126,325	122,500
Engineering Services						
Average turnaround time for 1st review - Site Development Permits	30	101	87	40	30	30
Average turnaround time for Right of Way Permits	5	5	5	5	5	5
% of time traffic signals are repaired within 30 days	100%	100%	100%	100%	100%	N/A
% of time street lights are repaired within 30 days	100%	31%	13%	0%	86%	N/A

Informational Measures	Historic Average	YTD		Previous Year Ends		
		Q1	Q2	2023	2022	2021
SWM Operations & Maintenance						
# of hours of storm drain pipe video inspections recorded	642	0	0	296	150	1,267
# of linear feet of storm drain pipe cleaned	23,597	0	0	3,820	53	1,752
# of tons of sweeping and vector waste disposed of	1,150	695	289	274	796	1,538
Engineering Services						
# of businesses/properties inspected for SWM compliance	197	91	9	193	257	110
# of traffic signals operated and maintained	68	65	65	64	64	68
# of City maintained street lights	2,555	2,736	2,736	2,736	2,637	2555

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

Purpose & Description

The Planning and Public Works Department’s mission is to create a better community for Lakewood residents, visitors, businesses and workforce. With the help of the community, the department strives to enhance the character of Lakewood, conserve neighborhoods, promote economic development, and ensure the safety of the build environment. The department plays a key role in shaping the future of urban development in Lakewood. The department develops policies in the Comprehensive Plan, and reviews new construction through zoning, shoreline, environmental, and subdivision regulation, building permits, business licensing, and community design guidelines. Under the direction of the Planning and Public Works Director, who is appointed by and is responsible to the City Manager, the Department serves Lakewood residents and businesses directly at the permit counter, and indirectly by guiding the City’s urban form from concept to construction. The sections within the department include long range planning, economic development, current planning, business licensing, building and safety, rental housing safety program, dangerous building abatement, Community Development Block Grant (CDBG)/HOME, and the South Sound Military & Communities Partnership (SSMCP).

Goals/Objectives

- Strengthen human services and social well-being and economic health of the community by administering and monitoring grants as a CDBG direct-entitlement city.
- Pursue initiatives that grow the economic engine of the City.
- Ensure that planning efforts and regulatory environment provide for a balance between protection of the environment and neighborhoods and accommodating new development to house a growing population and jobs.

Department Summary – General Fund

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Permit & Development Fees	1,816,106	2,348,200	1,952,000	2,446,935	4,547,357	4,697,185	4,875,360	2,250,250	92.0%
	Grants/Donations/Mitigation	-	-	-	-	-	150,000	150,000	150,000	n/a
	General Government	1,536,843	1,491,284	1,795,534	2,547,421	642,253	(704,557)	(1,080,424)	(3,251,977)	-127.7%
	Total Revenues	\$ 3,352,949	\$ 3,839,484	\$ 3,747,534	\$ 4,994,356	\$ 5,189,610	\$ 4,142,628	\$ 3,944,936	\$ (851,727)	-17.1%
Operating Expenditure:										
11.xxx	Salaries & Wages	1,422,911	1,594,152	1,641,072	1,686,661	1,788,575	1,769,495	1,842,021	82,834	4.9%
11.002/4	Overtime	21,301	12,042	-	-	-	-	-	-	n/a
21.xxx	Benefits	554,321	622,971	685,904	701,860	626,494	625,013	649,511	(76,847)	-10.9%
31.xxx	Other Supplies	3,872	1,658	3,655	3,655	3,655	3,655	3,655	-	0.0%
35.xxx	Small Tools/Minor Equipment	546	1,040	1,600	1,600	1,600	1,600	1,600	-	0.0%
41.xxx	Professional Services	494,767	506,482	303,600	303,600	303,600	303,600	303,600	-	0.0%
43.xxx	Travel & Training	9,744	8,264	13,705	19,705	19,705	13,705	13,705	(6,000)	-30.4%
49.001	Membership Dues	5,159	5,782	4,735	8,035	8,035	8,035	8,035	-	0.0%
49.xxx	Other Services & Charges	10,032	4,901	4,195	4,195	4,195	4,195	4,195	-	0.0%
9x.xxx	IS Charges - M&O	530,264	540,194	583,457	741,139	751,883	945,224	1,031,438	204,085	27.5%
9x.xxx	IS Charges - Reserves	21,671	21,688	21,688	11,688	11,688	16,513	16,513	4,825	41.3%
	Subtotal Operating Exp	\$ 3,089,038	\$ 3,342,796	\$ 3,272,911	\$ 3,491,439	\$ 3,528,730	\$ 3,700,335	\$ 3,883,574	\$ 208,896	6.0%
Capital & 1-Time Funded:										
	Personnel Costs	-	25,465	370,675	376,401	333,812	380,884	-	4,483	1.2%
	Services & Charges	222,091	379,105	66,425	495,295	495,295	22,408	27,393	(472,887)	-95.5%
	Capital	-	-	-	474,096	474,096	-	-	(474,096)	-100.0%
	IS Charges - M&O & Capital	41,820	92,118	37,523	157,125	357,677	39,001	33,969	(118,124)	-75.2%
	Subtotal One-time Exp	\$ 263,911	\$ 496,688	\$ 474,623	\$ 1,502,917	\$ 1,660,880	\$ 442,293	\$ 61,362	\$ (1,060,624)	-70.6%
	Total Expenditures	\$ 3,352,949	\$ 3,839,484	\$ 3,747,534	\$ 4,994,356	\$ 5,189,610	\$ 4,142,628	\$ 3,944,936	\$ (851,727)	-17.1%

PLANNING & PUBLIC WORKS BUILDING

Purpose & Description

The Building Division reviews and administers all building permits for compliance with federal, state, and City regulations; assists applicants in the development process while safeguarding the public's interest maintaining Lakewood's quality of life; manages construction permitting and building inspections in an efficient manner which achieves building safety and verifies compliance with all applicable requirements; provides timely construction inspections to ensure compliance with approved plans; ensure that development services and inspections performed by different agencies are coordinated and effective; and provides updated training to enable staff to make accurate determinations based on latest code standards; and supports the Planning Commission, the Landmarks & Heritage Advisory Board, and the City's Hearing Examiner.

Goals/Objectives

- Review plans and issue permits to safeguard life and property in compliance with city, and state regulations.
- Conduct inspections to enforce codes to protect the building occupants ensuring safety and quality of life.
- Deliver high level customer service
- Identify areas of processes improvements including permitting system, plan review process, and inspections.
- Efficient and effective administrative policies and procedures
- Proactively engage with customers, contractors, developers, local MBA, architects, and engineers to educate them on the role of building department roles, code requirements, policies, and procedures.
- Work with engineers, architects, and developers to permit the use of modern technical methods, devices, and improvements.
- Coordinate and work closely with outside agencies such West Pierce Fire & Rescue, Pierce County Sewer, and Lakewood water district to during permits plan reviews, construction, and inspections.
- Manage construction permitting and building inspections in an efficient manner which achieves building safety and verifies compliance with all applicable requirements at any level.
- Provide timely construction inspections to ensure compliance with approved plans.
- Provide updated training to enable staff to make accurate determinations based on latest code standards.
- Conduct administrative dangerous building abatement hearings as required.
- Coordinate dangerous building abatements and other enforcement actions with CSRT.
- Establish internal administrative construction permitting policies.
- Manage the Division to link cost recovery to the cost of providing service while ensuring continuity of services

PLANNING & PUBLIC WORKS BUILDING

Financial Information

The proposed operating budget totals \$1.78M in 2025 and \$1.86M in 2026. This is a 5.5% or \$92K increase from the 2024 adjusted budget. Highlights of the 2025 proposed budget compared to the 2024 adjusted budget are as follows:

- Salaries & Wages / Benefits – the salary change is due primarily to step increases based on performance evaluations resulting in an increase, while benefits decreased due to factors such as changes in medical selection and actual placement of position compared to the adjusted budget.
- Internal Service M&O Charges – the increase in recovery costs for fleet usage, property management, information technology, and risk management.

The changes in the capital and 1-time funded programs are as follows:

2024 programs include:

- Internal service charges for information technology which includes computer replacement, co-location disaster recovery servers, managed services providers, MS Office and Share Point implementation, risk management-WCIA assessment and property management-beam maintenance project.

2025/2026 programs include:

- Internal service charges for information technology which includes add/replace WI-FI, replace/expand video surveillance, server host replacement, computer replacement, storage area network (SAN), and copier replacement.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Permit & Development Fees	1,023,599	1,277,068	1,200,600	1,315,400	2,448,057	2,492,685	2,513,360	1,177,285	89.5%
	General Government	441,736	331,274	472,510	527,095	(583,798)	(617,256)	(637,948)	(1,144,351)	-217.1%
	Total Revenues	\$ 1,465,335	\$ 1,608,342	\$ 1,673,110	\$ 1,842,495	\$ 1,864,259	\$ 1,875,429	\$ 1,875,412	\$ 32,934	1.8%
Operating Expenditure:										
11.xxx	Salaries & Wages	623,207	688,572	739,587	766,389	799,103	788,466	821,126	22,077	2.9%
11.002/4	Overtime	15,052	3,864	-	-	-	-	-	-	n/a
21.xxx	Benefits	245,188	279,874	320,754	330,135	288,525	270,591	280,993	(59,544)	-18.0%
31.xxx	Other Supplies	2,966	917	1,600	1,600	1,600	1,600	1,600	-	0.0%
35.xxx	Small Tools/Minor Equipment	-	-	1,000	1,000	1,000	1,000	1,000	-	0.0%
41.xxx	Professional Services	373,654	419,498	259,500	259,500	259,500	259,500	259,500	-	0.0%
43.xxx	Travel & Training	1,085	1,608	3,660	3,660	3,660	3,660	3,660	-	0.0%
49.001	Membership Dues	45	185	1,305	1,305	1,305	1,305	1,305	-	0.0%
49.xxx	Other Services & Charges	528	255	900	900	900	900	900	-	0.0%
9x.xxx	IS Charges - M&O	162,247	181,847	238,314	317,639	323,273	443,776	486,529	126,137	39.7%
9x.xxx	IS Charges - Reserves	7,168	7,173	7,173	4,096	4,096	7,533	7,533	3,437	83.9%
	Subtotal Operating Exp	\$ 1,431,140	\$ 1,583,794	\$ 1,573,793	\$ 1,686,224	\$ 1,682,962	\$ 1,778,331	\$ 1,864,146	\$ 92,107	5.5%
Capital & 1-Time Funded:										
	Personnel Costs	-	-	83,174	83,174	-	84,164	-	990	1.2%
	Services & Charges	20,609	-	-	-	-	-	-	-	n/a
	IS Charges - M&O & Capital	13,586	24,548	16,143	73,097	181,297	12,934	11,265	(60,163)	-82.3%
	Subtotal One-time Exp	\$ 34,195	\$ 24,548	\$ 99,317	\$ 156,271	\$ 181,297	\$ 97,098	\$ 11,265	\$ (59,173)	-37.9%
	Total Expenditures	\$ 1,465,335	\$ 1,608,342	\$ 1,673,110	\$ 1,842,495	\$ 1,864,259	\$ 1,875,429	\$ 1,875,412	\$ 32,934	1.8%

PLANNING & PUBLIC WORKS PLANNING

Purpose/Description

Current Planning:

Reviews and administers all land-use applications and related development permits for compliance with federal, state, and City regulations; provides support and recommendations to the Site Plan Review Committee and Hearings Examiner and facilitates pre-submission conferences; assists applicants in the development process while safeguarding the public's interest in maintaining Lakewood's quality of life; and supports the Planning Commission, the Landmarks & Heritage Advisory Board, and the City's Hearing Examiner. The division also closely monitors related ordinances for enforcement of environmental quality, wetland, and tree regulations. The division frequently participates in strategic implementation plans at the direction of the Council for specific planning projects. Implementation of strategic plans frequently leads to additional site design review standards.

Long-Range Planning:

The Long-Range portion of the planning division manages, the city's comprehensive plan, subarea plans, administers the ARPA program, the Neighborhood Coordination Program, supports the planning commission actions, creates and maintains long-range plans and regulations to carry out those plans for both the entire city and smaller portions such as individual neighborhoods throughout the city. Coordinates with other counties and cities the Puget Sound Regional Council, the Pierce County Regional Council, Pierce County Growth Management Coordination Committee, Sound Transit, Pierce Transit, the Clover Park School District, local community and technical colleges, Joint Base Lewis McChord, regional and state agencies, Continuum of Care and other homelessness organizations, etc.

Goals/Objectives

Current Planning services include:

- Process land use permits applications in a timely fashion for compliance with federal, state, and city regulations.
- Providing support and recommendations to the Hearings Examiner.
- Facilitating pre-application conferences.
- Supporting the Landmarks & Heritage Advisory Board;
- Supporting the and the City's Hearing Examiner.
- Respond to public inquiries regarding development applications & land use regulation.
- Ensure new development is consistent with Comprehensive Plan & does not have adverse impacts on the community.
- Work individually with major developments in the City to resolve issues emerging as development progresses.
- Manage the Division to link cost recovery to the cost of providing service while ensuring continuity of services.
- Ensure that development services and inspections performed by different agencies are coordinated and effective.
- Provide updated training to enable staff to make accurate determinations based on latest code standards.
- Establish internal administrative construction Permitting policies and procedures.

Long Range planning services include:

- Revising the current land use and development regulations.
- Conducting policy studies and research.
- Tracking and analysis of relevant pending legislation and case law.
- Providing supervision to the South Sound Military Communities Partnership staff;
- Tracking census/demographic/population information.
- Providing public information and outreach.
- Coordinating annexations

PLANNING & PUBLIC WORKS PLANNING

Financial Information

The proposed operating budget totals \$1.47K in 2025 and \$1.55K in 2026. This is a decrease of 4.3% or \$66K from the 2024 adjusted budget. Highlights of the 2025 proposed budget compared to the 2024 adjusted budget are as follows:

- Salaries & Wages/Benefits – the salary decrease is primarily due to moving the Office Assistant (1 FTE) to limited-time position (12/31/2025).
- Internal Service M&O Charges – increase in WCIA risk assessment and information technology.

The changes in the capital and 1-time funded programs are as follows:

2024 programs include:

- Limited-term Program Coordinator (neighborhood) 1.0 FTE, Associate Planner (tree preservation) 1.0 FTE, and internal service charges for information technology which includes computer replacement, disaster recovery servers, and MS Office & Share Point implementation.

2025/2026 programs include:

- Limited-term Program Coordinator (neighborhood) 1.0 FTE, Associate Planner (tree preservation) 1.0 FTE, and Office Assistant; membership to South Sound Housing Affordability Partners (SSHA³P) contribution and internal service charges for information technology which includes add/replace WI-FI, replace/expand video surveillance, server host replacement, computer replacement, storage area network (SAN), and copier replacement.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Permit & Development Fees	792,507	1,071,132	751,400	1,131,535	2,099,300	2,204,500	2,362,000	1,072,965	94.8%
	Grants/Donations/Contributions	-	-	-	-	-	150,000	150,000	150,000	n/a
	General Government	705,599	761,766	1,020,648	1,686,530	871,041	(600,460)	(914,259)	(2,286,990)	-135.6%
	Total Revenues	\$ 1,498,106	\$ 1,832,898	\$ 1,772,048	\$ 2,818,065	\$ 2,970,341	\$ 1,754,040	\$ 1,597,741	\$ (1,064,025)	-37.8%
Operating Expenditure:										
11.xxx	Salaries & Wages	628,270	720,783	772,221	788,888	850,752	727,325	758,143	(61,563)	-7.8%
11.002/4	Overtime	6,249	8,178	-	-	-	-	-	-	n/a
21.xxx	Benefits	248,389	277,108	317,022	322,855	288,748	256,301	266,726	(66,554)	-20.6%
31.xxx	Other Supplies	896	635	1,050	1,050	1,050	1,050	1,050	-	0.0%
35.xxx	Small Tools/Minor Equipment	546	1,040	600	600	600	600	600	-	0.0%
41.xxx	Professional Services	93,136	58,107	17,500	17,500	17,500	17,500	17,500	-	0.0%
42.xxx	Communications	1,113	8,283	-	-	-	-	-	-	n/a
43.xxx	Travel & Training	5,252	5,751	6,170	6,170	6,170	6,170	6,170	-	0.0%
44.xxx	Ads, Taxes & Assessments	11,580	14,475	8,500	8,500	8,500	8,500	8,500	-	0.0%
45.xxx	Operating Rentals/Leases	-	380	-	-	-	-	-	-	n/a
49.001	Membership Dues	2,496	1,214	1,670	1,670	1,670	1,670	1,670	-	0.0%
49.xxx	Other Services & Charges	8,588	4,304	2,000	2,000	2,000	2,000	2,000	-	0.0%
9x.xxx	IS Charges - M&O	338,207	329,450	313,423	380,339	384,753	441,663	479,264	61,324	16.1%
9x.xxx	IS Charges - Reserves	13,304	13,315	13,315	6,905	6,905	7,833	7,833	928	13.4%
	Subtotal Operating Exp	\$ 1,358,025	\$ 1,443,024	\$ 1,453,471	\$ 1,536,477	\$ 1,568,648	\$ 1,470,612	\$ 1,549,456	\$ (65,865)	-4.3%
Capital & 1-Time Funded:										
	Personnel Costs	-	25,465	232,600	238,326	277,357	237,033	-	(1,293)	-0.5%
	Services & Charges	114,111	330,077	66,425	495,295	495,295	22,408	27,393	(472,887)	-95.5%
	Capital	-	-	-	474,096	474,096	-	-	(474,096)	-100.0%
	IS Charges - M&O & Capital	25,970	34,332	19,552	73,871	154,945	23,987	20,892	(49,884)	-67.5%
	Subtotal One-time Exp	\$ 140,081	\$ 389,874	\$ 318,577	\$ 1,281,588	\$ 1,401,693	\$ 283,428	\$ 48,285	\$ (998,160)	-77.9%
	Total Expenditures	\$ 1,498,106	\$ 1,832,898	\$ 1,772,048	\$ 2,818,065	\$ 2,970,341	\$ 1,754,040	\$ 1,597,741	\$ (1,064,025)	-37.8%

PLANNING & PUBLIC WORKS ECONOMIC DEVELOPMENT

Purpose & Description

The Economic Development Division improves the economic well-being of Lakewood through efforts that increase job creation, job retention, tax base enhancements and quality of life.

Goals/Objectives

- Identify underutilized & underdeveloped properties-create specific, directed plans for targeted investment areas & corridors.
- Conduct business expansion/retention interviews and perform follow-up assignments as necessary.
- Implement capital and transit improvements to support the local economy.
- Increase the number of jobs that go to Lakewood citizens by coordinating economic development efforts with employment placement.
- Increase the availability of middle-market housing stock; Seek investors & developers to build more market-rate housing.
- Promote policies, programs, and services that support a diverse local economy providing a range of goods and services, that support existing local businesses and that, encourage new, independent business ventures.
- Create marketing, promotion and image plans (primary lead: joint assignment between the City's Communications Manager and Economic Development)
- Conduct developer forums and/or focus group discussions.
- Track developer leads and inquiries.
- Act as ombudsman/permit facilitator to new and relocating projects.
- Publish monthly newsletters and editorials, and quarterly economic indicators reports.
- Develop standard operating procedures for all Permit Center operations.
- Maintain and continually improve upon Permit Center efficiencies and timely permitting.
- Develop and implement department of revenue plan for business licensing, including updated fee schedule.
- Maintain efficient and timely approvals of all business licenses.
- Maintain permitting software.

PLANNING & PUBLIC WORKS ECONOMIC DEVELOPMENT

Financial Information

The proposed operating budget totals \$295K in 2025 and \$3109K in 2025. This is an increase of 9.7% or \$26.1K from the 2024 adjusted budget. Highlights of the 2025 proposed budget compared to the 2024 adjusted budget are as follows:

- Salaries & Wages/Benefits – the change is due primarily to step increases based on performance evaluations and the resulting increases to payroll.
- Travel & Training – the decrease is due to the elimination of the Economic Development Board Annual Gold Sponsorship.
- Internal Service M&O Charges – increase in WCIA risk assessment and information technology.

The changes in the capital and 1-time funded programs are as follows:

2024 programs include:

- Limited-term Program Coordinator (ARPA/Economic Development) 0.5 and internal service charges for information technology which includes computer replacement, disaster recovery servers, and MS Office & Share Point implementation.

2025/2026 programs include:

- Internal service charges for information technology which includes add/replace WI-FI, replace/expand video surveillance, server host replacement, computer replacement, storage area network (SAN), and copier replacement.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	General Government	389,508	398,244	302,376	333,795	355,011	356,662	310,472	22,867	6.9%
	Total Revenues	\$ 389,508	\$ 398,244	\$ 302,376	\$ 333,795	\$ 355,011	\$ 356,662	\$ 310,472	\$ 22,867	6.9%
Operating Expenditure:										
11.xxx	Salaries & Wages	171,434	184,796	129,264	131,384	138,720	144,264	150,024	12,880	9.8%
21.xxx	Benefits	60,744	65,988	48,128	48,870	49,221	51,064	53,209	2,194	4.5%
31.xxx	Other Supplies	10	106	1,005	1,005	1,005	1,005	1,005	-	0.0%
41.xxx	Professional Services	27,977	28,877	26,600	26,600	26,600	26,600	26,600	-	0.0%
43.xxx	Travel & Training	3,407	905	3,875	9,875	9,875	3,875	3,875	(6,000)	-60.8%
44.xxx	Ads, Taxes & Assessments	1,758	484	800	800	800	800	800	-	0.0%
49.001	Membership Dues	2,618	4,383	1,760	5,060	5,060	5,060	5,060	-	0.0%
49.xxx	Other Services & Charges	916	342	1,295	1,295	1,295	1,295	1,295	-	0.0%
9x.xxx	IS Charges - M&O	29,810	28,897	31,720	43,161	43,858	59,785	65,645	16,624	38.5%
9x.xxx	IS Charges - Reserves	1,199	1,200	1,200	687	687	1,147	1,147	460	67.0%
	Subtotal Operating Exp	\$ 299,873	\$ 315,978	\$ 245,647	\$ 268,737	\$ 277,121	\$ 294,895	\$ 308,661	\$ 26,158	9.7%
Capital & 1-Time Funded:										
	Personnel Costs	-	-	54,901	54,901	56,455	59,687	-	4,786	8.7%
	Services & Charges	87,371	49,028	-	-	-	-	-	-	n/a
	IS Charges - M&O & Capital	2,264	33,238	1,828	10,157	21,435	2,080	1,812	(8,077)	-79.5%
	Subtotal One-time Exp	\$ 89,635	\$ 82,266	\$ 56,729	\$ 65,058	\$ 77,890	\$ 61,767	\$ 1,812	\$ (3,291)	-5.1%
	Total Expenditures	\$ 389,508	\$ 398,244	\$ 302,376	\$ 333,795	\$ 355,011	\$ 356,662	\$ 310,472	\$ 22,867	6.9%

PLANNING & PUBLIC WORKS GEOGRAPHICAL INFORMATION SYSTEMS

Purpose/Description

The division provides geographical information services which include developing and maintaining the city's spatial database, producing maps, analyzing data, generating reports, providing employee training, and developing user-friendly interfaces for employee and public to the city's GIS (Geographical Information System).

Goals/Objectives

- Create, manage and analyze data and maps.

Financial Information

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	General Government	-	-	-	-	-	156,497	161,311	156,497	n/a
	Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,497	\$ 161,311	\$ 156,497	n/a
Operating Expenditure:										
11.xxx	Salaries & Wages	-	-	-	-	-	109,440	112,728	109,440	n/a
21.xxx	Benefits	-	-	-	-	-	47,057	48,583	47,057	n/a
	Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,497	\$ 161,311	\$ 156,497	n/a

PLANNING & PUBLIC WORKS ENGINEERING & CAPITAL PROJECTS

Purpose and Description

The Engineering and Capital Projects division of the Planning and Public Works Department is responsible for the City's streets and drainage infrastructure. This includes providing safe and efficient movement of vehicles, pedestrians, and bicyclists through effective asset management and implementation of capital improvements within the rights-of-way.

Engineering: The Engineering Division supports public health, safety, and welfare as it relates to surface water management and sanitary sewer through effective planning, construction, and support of maintenance. The Division also supports review of private developments to ensure compliance with City stormwater and transportation standards; and asset management; ensuring private development improvements or modifications to the transportation system, stormwater or sanitary sewer systems meet City standards.

Capital Projects: The Capital Projects Division provides professional engineering services for the City of Lakewood. This includes transportation, traffic signal, storm water, sanitary sewer, and parks projects. These projects provide safe and efficient movement of vehicles, pedestrians, and bicyclists through the City's street network via implementation of a comprehensive capital improvement program.

The division prepares grants primarily for transportation projects for multiple funding agencies. The division conducts various technical duties including the pavement management system minor capital repairs and oversees the City's 13 bridges. The division also develops the 6-Year Transportation Improvement plan and provides staff support and liaison for WSDOT funded projects street, traffic and storm engineering services; neighborhood traffic control program; traffic signal timing, coordination and synchronization; pavement management systems; street light repairs; signal maintenance; school zone lights, minor capital repairs, pavement markings, development review and right-of-way permitting and inspection; National Pollutant Discharge Elimination System (NPDES) Permit Compliance; street, stormwater and sewer capital improvement programs; and sewer connections and sewer availability

Goals/Objectives

Engineering

- Assist with implementing the annual Surface Water Management and Sanitary Sewer capital projects.
- Continue to implement a stormwater management program that meets the requirements of the NPDES Phase II stormwater permit.
- Meet or exceed all state and federal stormwater requirements.
- Provide support for properties in the Woodbrook and Tillicum neighborhoods that connect to sanitary sewer.
- Provide development review services for the Planning & Public Works Department.
- Manage the stormwater infrastructure cleaning and street sweeping vendor contracts.
- Maintain contract services for street light repairs.
- Manage the signal maintenance contract with Pierce County.
- Staff and support of the American Lake, Lake Management District to effectively control aquatic weeds

Capital Projects

- Provide high quality professional engineering and construction administration services.
- Maintain an overall pavement condition rating level above 70. Analyze and recommend pavement maintenance and preservation projects based upon the pavement management system.
- Develop engineering documents to bid for construction services for minor capital projects related to transportation preservation. These include chip seal, pavement patching and other maintenance activities.
- Update the annual 6-Year Transportation Improvement Program (TIP) update.
- Implement the annual elements of the TIP including pursuing grant funding for projects.
- Implement recommendations from the Non-Motorized Plan including completing high priority pedestrian bikeway improvements.
- Report and comply with all federally funded project requirements.
- Provide WSDOT Local Programs liaison.

PLANNING & PUBLIC WORKS ENGINEERING SERVICES & CAPITAL PROJECTS

Financial Information – Street Operations & Maintenance

The proposed operating budget totals \$848K in 2025 and \$913K in 2026. This is an increase of 6.0% or \$48.1K from the 2024 adjusted budget. Highlights of the 2025 proposed budget compared to the 2024 adjusted budget are as follows:

- Salaries & Wages/Benefits – the change in salary & wages is due primarily to an employee departing and hiring of a new employee.
- Publications – the change is due to the Engineering Publications for WSDOT Standard Specs is published every other year.
- Internal Service M&O Charges – increase in WCIA risk assessment and information technology.

The changes in the capital and 1-time funded programs are as follows:

2024 programs include:

- Internal service charges for information technology which includes computer replacement, disaster recovery servers, and MS Office & Share Point implementation.

2025/2026 programs include:

- Internal service charges for information technology which includes add/replace WI-FI, replace/expand video surveillance, server host replacement, computer replacement, storage area network (SAN), and copier replacement.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Permit & Development Fees	218,449	275,719	157,000	157,000	283,100	291,700	300,500	134,700	85.8%
	Judgments/Settlements	1,372	482	-	-	2,000	2,000	2,000	2,000	n/a
	Grants/Donations/Contributio	10,000	-	-	-	-	-	-	-	n/a
	General Government	448,469	548,757	605,379	693,897	671,001	568,309	573,973	(125,588)	-18.1%
	Total Revenues	\$ 678,290	\$ 824,958	\$ 762,379	\$ 850,897	\$ 956,101	\$ 862,009	\$ 925,183	\$ 11,112	1.3%
Operating Expenditure:										
11.xxx	Salaries & Wages	204,282	193,757	260,373	269,701	246,482	260,433	269,846	(9,268)	-3.4%
11.011	Temporary Help	-	-	15,000	15,000	15,000	5,000	15,000	(10,000)	-66.7%
11.002/4	Overtime	5	30	1,500	1,500	1,500	1,500	1,500	-	0.0%
11.xxx	Other Pay (DUI Response/CTR)	-	-	3,300	3,300	3,300	3,300	3,300	-	0.0%
21.xxx	Benefits	71,141	64,422	97,418	100,683	86,549	88,303	91,456	(12,380)	-12.3%
31.xxx	Other Supplies	2,127	1,731	6,350	6,350	6,350	6,050	6,350	(300)	-4.7%
35.xxx	Small Tools/Minor Equipment	1,661	1,314	2,550	2,550	2,550	2,550	2,550	-	0.0%
41.xxx	Professional Services	32,338	95,129	17,200	17,200	17,200	17,200	17,200	-	0.0%
43.xxx	Travel & Training	1,180	669	7,100	7,100	7,100	7,100	7,100	-	0.0%
44.xxx	Ads, Taxes & Assessments	638	1,275	-	-	-	-	-	-	n/a
49.001	Membership Dues	2,328	1,700	3,600	3,600	3,600	3,600	3,600	-	0.0%
49.xxx	Other Services & Charges	128	255	100	100	100	100	100	-	0.0%
9x.xxx	IS Charges - M&O	276,545	298,111	303,552	364,505	368,003	437,559	479,697	73,054	20.0%
9x.xxx	IS Charges - Reserves	30,597	30,608	30,608	8,107	8,107	15,138	15,138	7,031	86.7%
	Subtotal Operating Exp	\$ 622,969	\$ 689,001	\$ 748,651	\$ 799,696	\$ 765,841	\$ 847,833	\$ 912,836	\$ 48,137	6.0%
Capital & 1-Time Funded:										
	Personnel Costs	46,687	94,368	-	-	-	-	-	-	n/a
	Services & Charges	21,852	2,561	-	-	-	-	-	-	n/a
	IS Charges - M&O & Capital	10,562	39,028	13,728	51,201	190,260	14,176	12,347	(37,025)	-72.3%
	Subtotal One-time Exp	\$ 79,101	\$ 135,957	\$ 13,728	\$ 51,201	\$ 190,260	\$ 14,176	\$ 12,347	\$ (37,025)	-72.3%
	Total Expenditures	\$ 702,070	\$ 824,958	\$ 762,379	\$ 850,897	\$ 956,101	\$ 862,009	\$ 925,183	\$ 11,112	1.3%

PLANNING & PUBLIC WORKS ENGINEERING SERVICES & CAPITAL PROJECTS

Financial Information – Surface Water Management

The proposed operating budget totals \$3.06M in 2025 and \$3.1M in 2026. This is an increase of 3.3% or \$98.5K from the 2024 adjusted budget. Highlights of the 2025 proposed budget compared to the 2024 adjusted budget are as follows:

- Salaries & Wages/Benefits – the change in salary & wages is due primarily to an employee departing and hiring of a new employee.
- Professional Services – increase in NPDES permit fee, Pierce County SWM billing services, and dam inspection fee.
- Other Services & Charges – increase in interfund utility tax and state B&O tax on storm drainage fees.
- Internal Service M&O Charges – increase in WCIA risk assessment and information technology.

The changes in the capital and 1-time funded programs are as follows:

2024 programs include:

- Internal service charges for information technology which includes computer replacement, disaster recovery servers, and MS Office & Share Point implementation.

2025/2026 programs include:

- Internal service charges for information technology which includes add/replace WI-FI, replace/expand video surveillance, server host replacement, computer replacement, storage area network (SAN), and copier replacement.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Permit & Development Fees	\$ 69,895	\$ 164,935	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
	SWM Charges for Services & Fees	4,390,267	4,655,779	3,443,337	3,440,474	4,067,859	4,058,656	4,051,661	618,181	18.0%
	American Lake Mgmt District	24,564	24,406	33,839	33,839	23,735	23,735	23,735	(10,104)	-29.9%
	Interest/Miscellaneous	176,624	438,758	18,500	18,500	400,000	300,000	275,000	281,500	1521.6%
	Grants/Donations/Contributions	274,080	152,615	-	287,342	287,342	-	-	(287,342)	-100.0%
	Bond Proceeds	-	4,028,365	3,000,000	-	-	-	-	-	n/a
	Interfund Transfers	241,840	-	-	-	-	-	-	-	n/a
	Total Revenues	\$ 5,177,270	\$ 9,464,858	\$ 6,545,676	\$ 3,830,155	\$ 4,828,936	\$ 4,432,391	\$ 4,400,396	\$ 602,235	15.7%
Operating Expenditure:										
11.xxx	Salaries & Wages	559,467	542,157	924,566	944,498	926,939	982,719	1,020,694	38,221	4.0%
11.002/4	Overtime	567	1,798	2,500	2,500	2,500	2,500	2,500	-	0.0%
21.xxx	Benefits	203,424	197,357	383,533	390,509	352,312	364,027	377,975	(26,482)	-6.8%
31.xxx	Other Supplies	1,492	921	2,200	2,200	2,200	2,200	2,200	-	0.0%
35.xxx	Small Tools/Minor Equipment	358	485	1,000	1,000	1,000	1,000	1,000	-	0.0%
41.xxx	Professional Services	146,175	140,739	174,425	174,425	174,425	186,484	186,484	12,059	6.9%
43.xxx	Travel & Training	644	4,755	5,300	5,300	5,300	5,300	5,300	-	0.0%
47.xxx	Utilities	1,267	1,207	2,000	2,000	2,000	2,000	2,000	-	0.0%
49.001	Membership Dues	1,454	1,584	1,500	1,500	1,500	1,500	1,500	-	0.0%
49.xxx	Other Services & Charges	393,029	412,769	371,700	371,700	371,700	419,865	419,865	48,165	13.0%
597.xx	Interfund Transfers	284,700	284,700	284,700	284,700	284,700	284,700	284,700	-	0.0%
7/8.xxx	Debt Service	501,000	500,995	500,995	500,995	500,995	500,998	500,997	3	0.0%
9x.xxx	IS Charges - M&O	192,449	216,842	237,839	273,517	274,595	281,532	305,907	8,015	2.9%
9x.xxx	IS Charges - Reserves	26,623	26,631	26,631	7,172	7,172	25,691	25,691	18,519	258.2%
	Subtotal Operating Exp	\$ 2,312,648	\$ 2,332,940	\$ 2,918,889	\$ 2,962,016	\$ 2,907,338	\$ 3,060,516	\$ 3,136,813	\$ 98,500	3.3%
Capital & 1-Time Funded:										
	Personnel Costs	423,877	215,925	357,000	1,672,878	1,308,507	-	-	(1,672,878)	-100.0%
	Services & Charges	42,013	30,538	31,043	192,080	62,080	20,866	20,939	(171,214)	-89.1%
	Interfund Transfers	3,893,169	836,832	155,000	2,069,364	2,069,364	631,400	357,700	(1,437,964)	-69.5%
	Capital & Debt Issue Cost	1,334	720	40,000	40,000	40,000	-	-	(40,000)	-100.0%
	IS Charges - M&O & Capital	9,522	28,671	8,829	48,864	102,638	12,241	10,662	(36,623)	-74.9%
	Subtotal One-time Exp	\$ 4,369,915	\$ 1,112,686	\$ 591,872	\$ 4,023,186	\$ 3,582,589	\$ 664,507	\$ 389,301	\$ (3,358,679)	-83.5%
	Total Expenditures	\$ 6,682,563	\$ 3,445,626	\$ 3,510,761	\$ 6,985,202	\$ 6,489,927	\$ 3,725,023	\$ 3,526,114	\$ (3,260,179)	-46.7%

PLANNING & PUBLIC WORKS HOUSING & COMMUNITY SERVICES

Purpose & Description

The Housing & Community Services Division includes Abatement Program, Rental Housing Safety Program (RHSP), 1406 Affordable Housing Program, Community Development Block Grant (CDBG) and Neighborhood Stabilization Program (NSP). CDBG funds are federal grants received under the CDBG provision authorized by Title I of the Housing and Community Development Act of 1974. Included in this entitlement are the CDBG, HOME Investment Partnerships Program (HOME), National Stabilization Program (NSP), and the Section 108 Loan Fund. Based on the City's Consolidated Plan submitted to the U.S. Department of Housing and Urban Development (HUD), annual direct grants can be used by Lakewood to revitalize neighborhoods, expand affordable housing and economic opportunities, and/or improve community facilities and services, principally to benefit low-and moderate-income persons. Administer the projects and programs listed in the City's Consolidated Annual Action Plan.

Goals/Objectives

- Facilitate the development and implementation of two Section 108 loan program.
- Manage/monitor the City's abatement and housing revolving fund programs.
- Work with Habitat for Humanity to develop a homeownership program in the Lake City Neighborhood.
- In cooperation with the City of Tacoma, prepare a new five-year Consolidated Plan and corresponding Annual Action Plans.
- Target infrastructure improvements in low-income neighborhoods where roadway, sidewalk, and lighting improvements are deficient.
- Monitor construction progress of LASA/THA Prairie Oaks client services center and homeless housing project.
- Administer the Rental Housing Safety Program.
- Administer 1406 Affordable Housing Program

PLANNING & PUBLIC WORKS SOUTH SOUND MILITARY COMMUNITIES PARTNERSHIP: FUND 192

Purpose & Description

The City of Lakewood serves as the fiscal agent for SSMCP (South Sound Military Communities Partnership). SSMCP works 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 Sound region. One of the SSMCP's primary assignments is studying how to increase safety in the area known as the "McChord Field North Clear Zone" near JBLM.

SSMCP has identified five main objectives for the North Clear Zone Project:

1. Ensure public and air safety;
2. Bring use of the North Clear Zone into Federal Aviation Administration & Department of Defense regulatory compliance;
3. Preserve JBLM "Mission Assurance";
4. Maintain full operational capacity and capability; and
5. Implement the 2015 JBLM Joint Land Use Study (JLUS).

Goals/Objectives

- Implement 2015 JBLM Joint Land Use Study.
- Develop a path to resolve McChord Airfield North Clear Zone (NCZ) Encroachment.
- Monitor & support transportation improvement efforts in the JBLM Corridor.
- Conduct periodic JBLM Needs & Preferences Survey, circulate results.
- Engage with subject matter experts and community partners to update and address SSMCP priorities
- Develop an SSMCP business plan.
- Educate leaders and advocate at state and federal levels.
- Enhance and expand regional SSMCP membership, participation and collaboration.
- Seek additional mid- and long-term funding for SSMCP's staffing and operationally/review update the City's Comprehensive Plan as necessary.
- Support active duty, veteran & military family workforce development, healthcare, & social services.

PLANNING & PUBLIC WORKS SOUTH SOUND MILITARY COMMUNITIES PARTNERSHIP (SSMCP)

Financial Information

The adopted 2025 and 2026 budget is based on current year estimates. The budgets will be revised following the SSMCP's Executive Leadership Team approval, which is expected to occur in late 2024. The budget includes personnel costs for 2.0 FTEs (Program Manager and Program Coordinator); SSMCP events, lobbyist, travel & training and membership dues.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	FBI and Other Contracts	228,768	216,833	-	130,800	130,800	-	-	(130,800)	-100.0%
	Grants/Donations/Contributions	6,903,052	431,965	-	1,166,885	1,166,885	8,000	8,000	(1,158,885)	-99.3%
	Partner Participation	205,550	276,758	236,125	236,125	269,550	269,550	269,550	33,425	14.2%
	General Government	80,000	75,000	75,000	75,000	75,000	75,000	75,000	-	0.0%
	Total Revenues	\$ 7,417,370	\$ 1,000,556	\$ 311,125	\$ 1,608,810	\$ 1,642,235	\$ 352,550	\$ 352,550	\$ (1,256,260)	-78.1%
Operating Expenditure:										
11.xxx	Salaries & Wages	199,385	207,142	220,424	254,664	218,123	225,648	235,624	(29,016)	-11.4%
21.xxx	Benefits	40,367	54,334	47,160	47,160	54,972	54,580	56,556	7,420	15.7%
31.xxx	Other Supplies	5,492	7,802	2,300	2,300	2,300	-	-	(2,300)	-100.0%
41.xxx	Professional Services	39,026	40,966	40,950	40,950	51,678	72,322	60,370	31,372	76.6%
43.xxx	Travel & Training	2,434	2,783	3,540	3,540	3,540	-	-	(3,540)	-100.0%
49.001	Membership Dues	2,675	1,475	1,500	1,500	1,500	-	-	(1,500)	-100.0%
49.xxx	Other Services & Charges	1,490	500	-	-	-	-	-	-	n/a
	Subtotal Operating Exp	\$ 290,868	\$ 315,002	\$ 315,874	\$ 350,114	\$ 332,113	\$ 352,550	\$ 352,550	\$ 2,436	0.7%
Capital & 1-Time Funded:										
	Services & Charges	136,150	444,448	-	1,121,530	1,103,866	-	-	(1,121,530)	-100.0%
	Capital	7,377,465	-	-	36,922	36,922	-	-	(36,922)	-100.0%
	Subtotal One-time Exp	\$ 7,513,615	\$ 444,448	\$ -	\$ 1,158,452	\$ 1,140,788	\$ -	\$ -	\$ (1,158,452)	-100.0%
	Total Expenditures	\$ 7,804,483	\$ 759,450	\$ 315,874	\$ 1,508,566	\$ 1,472,901	\$ 352,550	\$ 352,550	\$ (1,156,016)	-76.6%
	Beginning Balance	\$ 32,299	\$ (354,814)	\$ 4,748	\$ (113,708)	\$ (113,708)	\$ 55,626	\$ 55,626		
	Ending Balance	\$ (354,814)	\$ (113,708)	\$ -	\$ (13,464)	\$ 55,626	\$ 55,626	\$ 55,626		

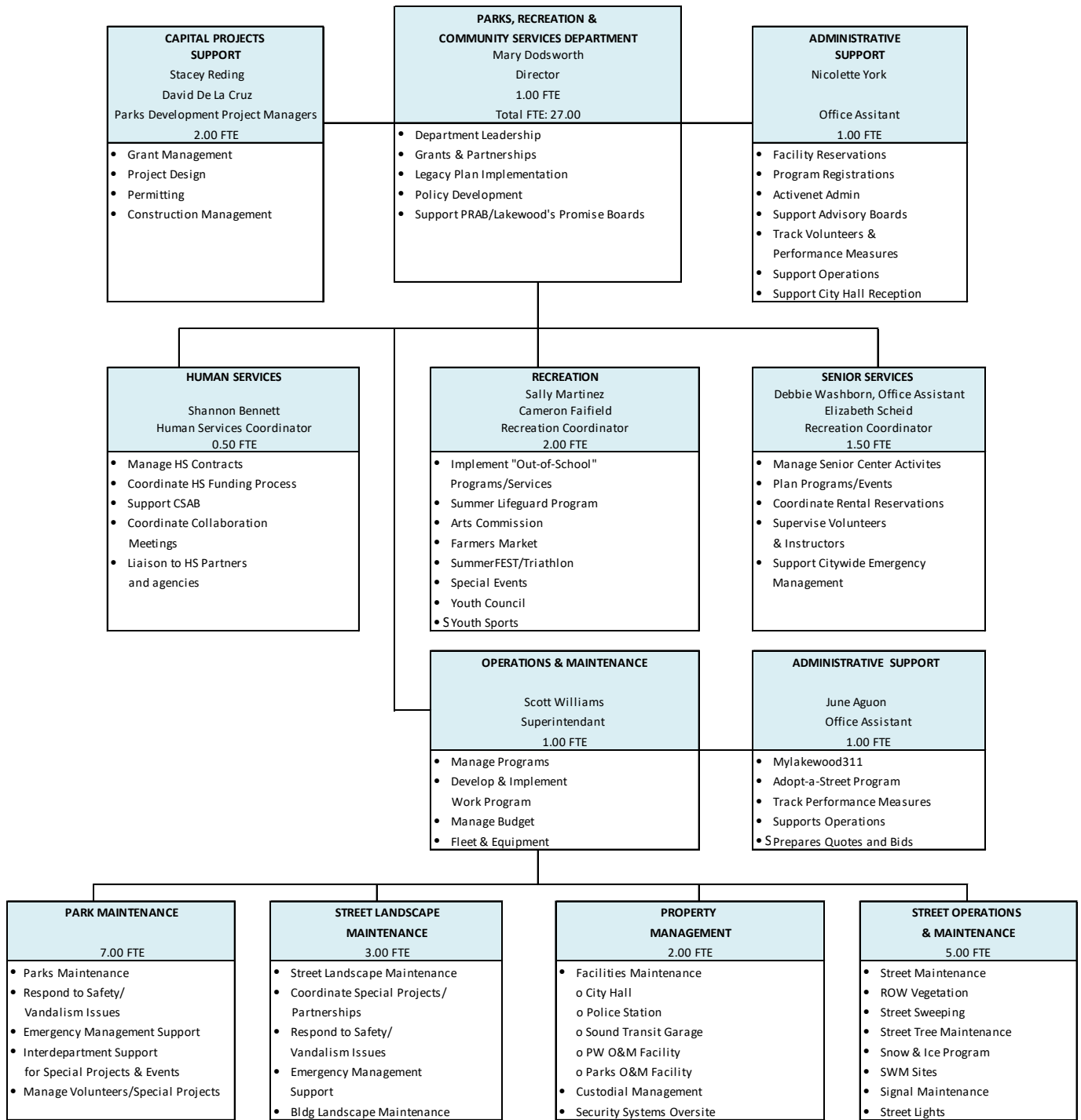
PLANNING & PUBLIC WORKS ARPA (AMERICAN RESCUE PLAN ACT)

Financial Information

The **American Rescue Plan Act (ARPA) Fund** was established for the purpose of segregating revenues received through and expenditures eligible under the American Rescue Plan Act of 2021. The ARPA Fund consists of monies allocated to the City under ARPA and distributed to the City in 2021 and 2022. Funds are used only for eligible purposes as permitted by ARPA and the U.S. Department of Treasury. ARPA funds received totaling \$13.77M is deposited as unearned revenue in the balance sheet and recorded as revenue as expenditures are incurred. Funds must be obligated by 12/31/2024 and spent by 12/31/2026. The entire program funds are budgeted in the year the City Council approved (or anticipates) 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 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.

The balance of ARPA funds at the end of 2024 will be carried forward into 2025 and subsequently into 2026, consistent with the process described above.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Program Income	700,000	-	-	-	-	-	-	-	n/a
	Interest/Miscellaneous	\$ 125,077	\$ 474,790	\$ -	\$ -	\$ 199,505	\$ -	\$ -	\$ -	n/a
	Grants/Donations/Contributions	1,904,263	3,609,353	-	6,656,176	6,656,176	-	-	(6,656,176)	-100.0%
	Total Revenues	\$ 2,729,341	\$ 4,084,143	\$ -	\$ 6,656,176	\$ 6,855,681	\$ -	\$ -	\$ (6,656,176)	-100.0%
Operating Expenditure:										
11.xxx	Salaries & Wages	824,192	246,541	-	680,039	113,598	-	-	(680,039)	-100.0%
11.011	Temporary Help	12,492	-	-	-	-	-	-	-	n/a
21.xxx	Benefits	61,983	89,441	-	-	41,023	-	-	-	n/a
35.xxx	Small Tools/Minor Equipment	65,043	-	-	-	-	-	-	-	n/a
41.xxx	Professional Services	943,947	2,938,224	-	6,907,282	7,652,154	-	-	(6,907,282)	-100.0%
43.xxx	Travel & Training	125	-	-	-	-	-	-	-	n/a
49.xxx	Other Services & Charges	439	-	-	19,949	-	-	-	(19,949)	-100.0%
6x.xxx	Capital	(5,167)	335,146	-	349,983	349,983	-	-	(349,983)	-100.0%
	Total Expenditures	\$ 1,903,054	\$ 3,609,353	\$ -	\$ 7,957,253	\$ 8,156,758	\$ -	\$ -	\$ (7,957,253)	-100.0%
	Beginning Balance	\$ -	\$ 826,287	\$ 19,209	\$ 1,301,077	\$ 1,301,077	\$ -	\$ -		
	Ending Balance	\$ 826,287	\$ 1,301,078	\$ 19,209	\$ -	\$ -	\$ -	\$ -		



PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT OVERVIEW

Primary Alignment with City Council Goals

Goal 1: Downtown Park(s) & Multi-Generational Community Center Development

Phase 1: Land Acquisition (2025)

- Identify and acquire suitable real estate within the downtown area for the development of an urban park(s) and multi-generational community center.

Phase 2: Planning, Design and Permitting (2026-2027)

- Develop a downtown master park plan that incorporates multi-generational recreational activities and gathering spaces, that may include a splash pad, play areas, walking and connector pathways and seating areas.
- Engage architects, landscape designers, community stakeholders, and residents.
- Ensure the park(s) design is inclusive, accessible, and sustainable, with green spaces, shaded areas, and eco-friendly features.
- Design the multi-generational community center space to be welcoming and accessible to individuals of all ages, backgrounds, and economic conditions, promoting social cohesion and community pride.
- Integrate public art and areas that celebrate the City's history and cultural heritage, such as public art installations, festival areas, and historical exhibits.

Phase 3: Project Financing and Construction (2028-2029)

- Identify and secure funding.
- Begin construction of the urban park(s).
- Construct a state-of-the-art multi-generational community center adjacent to the urban park(s), providing facilities for diverse activities such as sports, senior programs, teen activities, arts, education, and community events.

Phase 4: Community Engagement and Programming (2028-2030)

- Develop partnerships to ensure sustainability of operations.
- Launch community programs and events to activate the new space.
- Gather feedback for continuous improvement future initiatives.

Goal 3: Parks & Lake Access

Edgewater Park Master Plan Implementation

Phase 1 (2025-2026): Funding and Timeline

- Secure funding through grants and budget allocations to implement Edgewater Park improvements.
- Establish a project timeline with key milestones and deliverables.

Phase 2 (2027-2030): Implementation

- Begin phased implementation of the master plan to include design and permitting. Project enhancements will include access and safety improvements, environmental restoration, roadway improvements, a fishing pier and a new boat launch.
- Continue to engage with the community to ensure improvements align with adopted Master Plan goals.

Street End Pilot Project

Phase 1 (2025): Funding and Design

- Identify funding sources to implement a street end pilot project as recommended by the Parks and Recreation Advisory Board (PRAB).
- Develop design for selected street end and obtain necessary permits.

Phase 2 (2026): Implementation

- Construct street end pilot project.

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT OVERVIEW

Primary Alignment with City Council Goals (continued)

Camp Murray Boat Launch Improvements

Phase 1 (2025-2026): Camp Murray Boat Launch Joint Master Plan

- Enter into a Memorandum of Understanding (MOU) with Camp Murray to develop a Camp Murray Boat Launch Joint Master Plan for improvements at the boat launch on American Lake.
- Develop a Camp Murray Boat Launch Joint Master Plan to increase equitable access to American Lake via the Camp Murray Boat Launch, particularly for the residents of the Tillicum and Woodbrook neighborhoods, who have limited public access to lakes in the City due to geographic and economic conditions.
- Master Plan issues will address the needs of the community and may include the following: ADA-accessible walkways and site amenities, security lighting, parking lot improvements, boat launch improvements, fencing and place-making signage.
- Master Plan will ensure boat launch improvements address City, Lakewood Police Department, West Pierce Fire and Rescue, and Camp Murray operational needs, security, and mission readiness.

Phase 2 (2027-2028): Funding and Timeline

- Pursue state grants and allocations to implement the Camp Murray Boat Launch Master Plan. Funding sources may include Washington Recreation and Wildlife Program (WWRP), Aquatic Lands Enhancement Account (ALEA) and LWCF.
- Establish a project timeline with key milestones and deliverables.

Phase 3 (2028-2030)

- Begin phased implementation to include final design and permitting of the Camp Murray Boat Launch Master Plan.

Interlaaken Bridge (2025)

- Evaluate future options for Interlaaken Bridge to include traffic flow alternatives, pedestrian access, and public open spaces.
- Conduct a feasibility study that evaluates future options that includes community input, traffic impacts, safety, environmental impact, community needs, and long-term sustainability.

City Council Commitments

- Community engagement and transparency
- Supporting human services
- Commitment to diversity, equity, inclusion and belonging
- Recognizing the value and importance of JBLM and Camp Murray
- The City's strong leadership to improve parks
- Providing a wide range of community events and youth programming

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT OVERVIEW

Department Functions by Criteria

Legally Mandated:

- Maintain City Infrastructure (streets, signs, parks, open spaces and public buildings). This extends the life of City resources and investments.

Important:

- Fund various agencies and leverage community resources to provide services and a safety net for our most vulnerable citizens.
- Maintain City infrastructure (streets, signs, parks, open spaces and public buildings) so they are clean, safe and functional for citizens, visitors and staff. Reduces crime and makes a good first impression of City.
- Preserve and enhance our natural resources and develop stewardship programs to sustain our community investments.
- Develop partnerships and generate revenue in various ways (fees, taxes, sponsorships, partnerships, grants and donations) to offset program costs and expand the ability to provide opportunities to our citizens and visitors.

Discretionary:

- Various recreation programs, services and special events.

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT OVERVIEW

2023/2024 Accomplishments

- Received millions of dollars in grants and donations from local organizations and city, county, state and federal programs to offset special events, summer recreation program costs and park and facility capital improvements.
- Conducted community need survey, focus groups and assessments and worked with the community and City Departments to address Council's commitment to support human services, housing and homelessness. Hosted monthly Collaboration meetings to network with our local human service providers and managed 21 human services contracts and supported the Lakewood CHOICE program
- Responded to over 1,530 - 311 calls in the areas of street safety issues, ROW dumping, vandalism and graffiti.
- Approved a new Public Art Policy and Implemented Public Art Programs to include installing 22 utility box wraps, a mural, a public art "gateway" sculpture, quarterly rotating art exhibit at City Hall and implemented ongoing community programming.
- The Farmers Market moved to new location at Fort Steilacoom Park and expanded to over 100 vendors each week. A concert in the park series followed the events which increased participation to an estimated 4,000 - 6,000 visitors per week in 2023 and over 6,000 - 8,000 visitors each week in 2024. 15 market days were held each year.
- Facilitated Youth Summits in 2023 and 2024 and engaged 78 and 87 Clover Park School District students grades 7-12, respectively. teens in community issues and to gather information for future collaborations, programs and advocacy. and included keynote speakers, and a resource / job fair. The 2023 event included a keynote speaker, engaging activities and 23 vendors and service providers at the resource fair. The 2024 event included interaction with City Council in a Speed Round, six breakout sessions and 21 vendors and service providers at the resource fair to engage teens in community issues and gather information for future collaborations, programs and advocacy.
- Lakewood's Promise Advisory Board hosted a Partnership for Progress event where 12 CPSD students and 35 youth serving adult agencies participated in an intentional conversation about how the community can support our youth and youth serving adults.
- Expanded City sponsored special events to include SummerFEST, summer concert series, MLK event, truck and tractor day, REEL Life Film Festival, Holiday Parade and tree lighting & street festival events at the colonia plaza.
- Joined with other Pierce County jurisdictions (cities, towns, Pierce County and Metro Parks Tacoma) to provide consolidated specialized recreation programs & services near participants homes using one registration process and staff/volunteer pool.

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT OVERVIEW

2023/2024 Accomplishments (continued)

- Received \$47,000 Pierce County Community Connections Senior Center Grant program to implement programs and services to support older adults and offset city expenses. Provided programs at multiple locations to include City Hall, Ft Steilacoom Park and the Pavilion. Programs and services help our older adults stay independent, avoid loneliness and isolation, promote good health, build strong minds and social connections.
- Improved efficiency and communication with citizens by encouraging paperless systems, updated forms, reservation materials and processes using fillable forms and other web-based options.
- Completed facility improvement projects to include parking lot enhancements, City Hall and Police Station server room upgrades, new security system at Front Street Shop, lightbulb recycling program, converting LED lights at city facilities, elevator at Sound Transit station, cameras at various locations and improvements to caretaker's house at Fort Steilacoom Park. Completed an Investment Grade Audit for City Hall which will layout the next 3 years of capital improvements to meet the State Clean Buildings Legislation.
- Completed large and small park capital improvement programs to include:
 - Installed artificial turf fields on three baseball fields and partnered with Pierce College to build a Northwest College Athletic Association (NCAA) baseball stadium at Fort Steilacoom Park. An ILA regrading joint use and maintenance was approved.
 - Restored approximately 400 linear feet of shoreline along Clover Creek and created new healthy spaces at Springbrook Park to include walking paths, viewpoints, picnic and open space areas, a dog park, basketball court, new community garden, a bike pump track and site furnishings.
 - Completed a boundary line adjustment at Fort Steilacoom Park to define City and Pierce County ownership.
 - The City took ownership of a giant Douglas Fir tree section known as The Big One previously located at the Lakewood Library since the 1960's. The log was moved to a space at Fort Steilacoom Park to protect and display the log into the future.
 - A master sign plan was created for Edgewater Park do direct future redevelopment of this area for community use.
 - An additional 10.5 acres of land was purchased adjacent to Wards Lake Park to define the area and support future improvements of this now 38-acre site.
 - Developed a new design for park entry signs and replaced 11 signs throughout the community. A family of wayfinding signs were designed and approved for future installation.
 - Completed an update to the 2009 Street End report and developed a prioritization matrix to determine future street end development projects.

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT OVERVIEW

2025/2026 Anticipated Key Projects

- Support Councils commitment to diversity, equity, inclusion and belonging by looking at all programs, services and park development through an equity lens to ensure everyone has access to a comprehensive system of quality park, recreation and community service opportunities. Create low/no cost family friendly events.
- Gather information on community need and develop strategies to allocate Opioid Settlement Funds with a focus on creating a larger community impact with the combined 2022-2025 funds.
- Expand programs and services for older adults at various locations around the City to include City Hall, Fort Steilacoom Park and the Pavilion. Programs help older adults stay independent, avoid loneliness and isolation, promote good health, build strong minds, bodies and social connections.
- Support Councils commitment to community engagement and transparency by managing five City boards and commissions to include the Parks and Recreation Advisory Board, Arts Commission, Youth Council, Community Services Advisory Board and Lakewood's Promise Advisory Board.
- Manage an ever-growing youth council and develop and implement youth focused events and an annual youth summit to engage teens regarding community issues, enhance communication and gather information for program expansion.
- Increase participation and accessibility at our City sponsored special events by finding partners and sponsors to create no or low-cost opportunities and creating new outreach methods to our underserved citizens.
- Update the Lakewood Legacy Plan to look strategically into the future and build an equitable and sustainable parks and recreation system in Lakewood. The plan is a requirement to remain eligible and competitive for Washington Recreation and Conservation Office (RCO) grants and other grant funding.
- Implement Park Capital Improvement Projects to include improvements at Wards Lake Park, American Lake Park, Oakbrook Park, Primley Park, a Street End Pilot Project, Harry Todd Pickleball courts, the final H-barn restoration design and ADA parking lot at Fort Steilacoom Park, playground updates at Washington and Active Parks and the final gateway at 84th street. Coordinate development of Edgewater Park and Camp Murray Boat Launch master plans.
- Complete facility management projects to include city Hall LED light conversions, fuel station removal at FSP and installation at Front St shop, City Hall exterior beam restoration.
- Issue Request for Proposal (RFP) seeking projects to support the Lakewood community using Opioid Settlement Funds.
- Partner with Historic Fort Steilacoom Association and DSHS to secure ownership of Historic Fort Steilacoom property.

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT OVERVIEW

Service/Program Changes

Service/ Program	Description & Justification, and Operational Impact	Change		2025		2026	
		FTE	Fleet	1-Time	Ongoing	1-Time	Ongoing
30th Anniversary	30th Anniversary of Cityhood Celebration	-	-	\$ -	\$ -	\$ 25,000	\$ -
Human Services	Increase 1% of General Fund for Human Services Funding	-	-	\$ -	\$ 70,000	\$ -	\$ 84,000
2% Liquor	Pierce County Liquor Excise to meet 2% Liquor requirement.	-	-	\$ -	\$ 3,262	\$ -	\$ 4,306
Street Landscape	Overtime	-	-	\$ -	\$ 2,000	\$ -	\$ 2,000
	On-Call Pay	-	-	\$ -	\$ 1,000	\$ -	\$ 1,000
Senior Services	Eliminate rent and phone fees to Pierce County for Senior Center Facility.	-	-	\$ -	\$ (66,635)	\$ -	\$ (66,635)
	Reduce supplies for classes special events. Recycle / reuse, find sponsorships, donations and maximize LTAC grants.	-	-	\$ -	\$ (2,000)	\$ -	\$ (2,000)
Human Services	Printing & Binding - reduce paper newsletters / fliers. Focus on social media / digital technology.	-	-	\$ -	\$ (8,000)	\$ -	\$ (8,000)
Recreation	Special Event Supplies - Reduce supplies for classes special events. Recycle / reuse, find sponsorships, donations and maximize LTAC grants	-	-	\$ -	\$ (3,000)	\$ -	\$ (3,000)
	SummerFEST-reduce printed materials, Utilize LTAC funds for special features, find sponsorships and donations	-	-	\$ -	\$ (2,500)	\$ -	\$ (4,000)
	Farmers Market Advertising- Reduce special features in local magazines and promotional items. Utilize LTAC funds for special features, find sponsorships and donations.	-	-	\$ -	\$ (5,000)	\$ -	\$ (5,000)
Street Landscape	Street Landscape Repairs & Maintenance - Reduce contract work done in this area. Use current staff to complete tasks (currently 1.0 FTE on hold).	-	-	\$ -	\$ (10,000)	\$ -	\$ (10,000)
Park Facilities	All Parks Raw Materials - Reduce amount of mulch/fertilizer for community parks. May reduce level of service/beautification in neighborhood parks.	-	-	\$ -	\$ (2,500)	\$ -	\$ (2,100)
	Increase surface water & lake management fee assessments to \$56,000.	-	-	\$ -	\$ 20,250	\$ -	\$ 20,250
Total - General Fund		-	-	\$ -	\$ (3,123)	\$ 25,000	\$ 10,821
Roadway Raw Materials	Streets O&M Roadway raw materials. Reduce amount of material for roadway projects/potholes. PPW does an annual patching program which supports pothole repair.	-	-	\$ -	\$ (2,500)	\$ -	\$ (2,500)
Traffic Signals	Small Tools & Equipment. Equipment is being charged on Pierce County contract. Update contract line item to support.	-	-	\$ -	\$ (5,000)	\$ -	\$ (5,000)
	Electricity. Reduce electricity due to reduced number of signals. No operational impact.	-	-	\$ -	\$ (21,000)	\$ -	\$ (21,000)
Total - Street Fund		-	-	\$ -	\$ (28,500)	\$ -	\$ (28,500)
Public Art	Signal Box Art	-	-	\$ 25,000	\$ -	\$ 25,000	\$ -
	Public Art	-	-	\$ 10,000	\$ -	\$ 10,000	\$ -
2025 Funding: \$35,000 Public Art Fund 2026 Funding: \$17,448 Public Art \$22,000 General Fund							
Total - Public Art Fund		-	-	\$ 35,000	\$ -	\$ 35,000	\$ -
Total		-	-	\$ 35,000	\$ (31,623)	\$ 60,000	\$ (17,679)

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT OVERVIEW

Capital Projects & Property Management

Property Management Capital & Major Maintenance		2025	2026
City Hall		\$ 40,000	\$ -
CH 11	Fire Alarm Panel	40,000	-
Police Station		40,000	90,000
PS 5	Fire Alarm Panel	40,000	-
PS 9	Generator Control Modernization		50,000
PS 13	Replace East Gate Motor	-	40,000
O&M Facility at Fort Steilacoom Park		20,000	-
FSP 3	Replace O&M Shop HVAC	20,000	-
General City Buildings & Facilities		-	10,000
CW 1	City-Wide Parking Lot Improvement Program	-	10,000
Total		\$ 100,000	\$ 100,000

See Capital Budget section for project details.

Parks Capital Projects		2025	2026
301.0016	Park Equipment Replacement	\$ 20,000	\$ 20,000
301.0017	Park Playground Resurfacing	15,000	15,000
301.0018	Project Support	100,000	100,000
301.0019	Edgewater Park	500,000	500,000
301.0043	FSP H-Barn Complex Restoration & Renovation	1,000,000	3,000,000
301.0046	Street Ends	75,000	425,000
301.0051	Downtown Park & Multi-Generational Community Center	-	2,000,000
301.0061	Camp Murray Boat Launch Improvement	100,000	-
Total		\$ 1,810,000	\$ 6,060,000

See Capital Budget Section for project details.

Position Inventory

Position	Group	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed
				Original	Adjusted	Year-end		
Parks, Rec, & Comm Svcs Director	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Operations Superintendent	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks Development Project Manager ¹	AFSCME	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Human Services Coordinator ²	AFSCME	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Recreation Coordinator ³	AFSCME	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Maintenance Supervisor	AFSCME	-	-	-	-	2.00	2.00	2.00
Lead Maintenance Worker	AFSCME	2.00	2.00	2.00	2.00	-	-	-
Maintenance Worker ⁴	AFSCME	14.00	15.00	15.00	15.00	15.00	15.00	15.00
Office Assistant	AFSCME	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Maintenance Assistant	AFSCME	-	-	-	-	-	-	-
Total		25.00	26.00	26.00	26.00	27.00	27.00	27.00
<i>Chg from prior year (2025 & 2026 compared to 2024 Original Budget)</i>		-	1.00	-	-	1.00	1.00	1.00

¹ Parks Development Project Manager (formerly Capital Project Manager) 2.0 FTE are limited-term positions with end date 12/31/2026.

² Human Services Coordinator 1.0 FTE does not include 0.25 FTE funded by Lakewood's Promise Human Services Allocation.
0.50 FTE General Fund Human Services

0.25 FTE General Fund Lakewood's Promise Human Services Contract
0.25 FTE CDBG accounted for in Planning & Public Works Department

³ Recreation 1.0 FTE limited-term position through 12/31/2024 is LTAC funded through 2024.

⁴ New (from 2023/2024 Budget) Maintenance Worker 1.0 FTE is a limited term position with end date 12/31/2026.

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT OVERVIEW

Position Inventory (continued)

Position	Group	FTE	2025			2026		
			Salary	Benefits	Total	Salary	Benefits	Total
Parks, Rec, & Comm Svcs Director	Non-Rep	0.80	\$ 149,894	\$ 35,871	\$ 185,765	\$ 155,904	\$ 37,050	\$ 192,954
Operations Superintendent	Non-Rep	0.40	53,040	24,514	77,554	55,162	25,392	80,554
Human Services Coordinator	AFSCME	0.50	49,988	9,953	59,941	52,314	10,416	62,730
Recreation Coordinator	AFSCME	1.00	86,736	26,035	112,771	91,116	27,275	118,391
Recreation Coordinator	AFSCME	1.00	93,408	51,718	145,126	96,216	53,783	149,999
Recreation Coordinator	AFSCME	1.00	93,408	36,909	130,317	96,216	38,292	134,508
Maintenance Supervisor	AFSCME	0.75	75,582	33,618	109,200	79,404	35,148	114,552
Maintenance Worker	AFSCME	1.00	72,240	27,171	99,411	75,882	28,376	104,258
Maintenance Worker	AFSCME	1.00	76,776	50,083	126,859	80,648	52,352	133,000
Maintenance Worker	AFSCME	1.00	79,410	28,277	107,687	83,422	29,469	112,891
Maintenance Worker	AFSCME	1.00	80,136	29,547	109,683	84,192	30,766	114,958
Maintenance Worker	AFSCME	1.00	77,280	28,546	105,826	81,184	29,797	110,981
Maintenance Worker	AFSCME	1.00	77,217	41,193	118,410	81,117	43,022	124,139
Maintenance Worker	AFSCME	1.00	79,214	51,102	130,316	83,216	53,427	136,643
Maintenance Worker	AFSCME	1.00	41,688	29,413	71,101	43,778	30,666	74,444
Office Assistant	AFSCME	0.50	35,976	23,458	59,434	37,032	24,265	61,297
Office Assistant	AFSCME	1.00	68,368	46,179	114,547	71,834	48,344	120,178
Total - General Fund		14.95	1,290,361	573,588	1,863,949	1,348,637	597,841	1,946,478
Operations Superintendent	Non-Rep	0.40	53,040	24,514	77,554	55,162	25,393	80,555
Maintenance Supervisor	AFSCME	1.00	100,776	55,102	155,878	105,872	57,260	163,132
Maintenance Worker	AFSCME	1.00	77,154	28,008	105,162	81,050	29,254	110,304
Maintenance Worker	AFSCME	1.00	78,434	44,308	122,742	82,400	46,292	128,692
Maintenance Worker	AFSCME	1.00	71,762	31,750	103,512	75,382	33,106	108,488
Maintenance Worker	AFSCME	1.00	77,154	28,004	105,158	81,050	29,252	110,302
Office Assistant	AFSCME	0.50	36,852	13,023	49,875	37,956	13,491	51,447
Total - Street Fund (O&M)		5.90	495,172	224,708	719,880	518,872	234,048	752,920
Maintenance Worker	AFSCME	1.00	71,762	40,561	112,323	75,382	42,363	117,745
Office Assistant	AFSCME	0.50	36,852	13,024	49,876	37,956	13,493	51,449
Total - SWM Fund (O&M)		1.50	108,614	53,585	162,199	113,338	55,856	169,194
Parks, Rec, & Comm Svcs Director	Non-Rep	0.20	37,474	8,967	46,441	38,976	9,262	48,238
Parks Development Project Manager *	AFSCME	1.00	102,144	52,925	155,069	107,322	55,405	162,727
Parks Development Project Manager	AFSCME	1.00	103,250	48,498	151,748	108,486	50,667	159,153
Total - CIP Fund		2.20	242,868	110,390	353,258	254,784	115,334	370,118
Operations Superintendent	Non-Rep	0.20	26,520	12,257	38,777	27,581	12,697	40,278
Lead Maintenance Worker	AFSCME	0.25	25,194	11,205	36,399	26,468	11,715	38,183
Maintenance Worker	AFSCME	1.00	68,088	37,768	105,856	69,456	39,145	108,601
Maintenance Worker	AFSCME	1.00	76,776	27,949	104,725	80,648	29,193	109,841
Total - Property Management Fund	gement Fund	2.45	196,578	89,179	285,757	204,153	92,750	296,902
Total - Parks, Recreation & Community Services		27.00	\$ 2,333,593	\$ 1,051,451	\$ 3,385,044	\$2,439,783	\$ 1,095,829	\$ 3,535,612

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT OVERVIEW

Performance Measures

Performance Measures	Target	YTD		Previous Year Ends				
		Q1	Q2	2023	2022	2021	2020	2019
Street Operations and Maintenance								
% of completed MyLakewood311 requests	100%	94%	96%	98%	90%	97%	97%	98%
# of illegal dumping requests responded to	tbd	142	337	683	N/A	N/A	N/A	N/A
# of potholes responded to	<275	104	157	216	326	187	289	259

Informational Measures	Historic Average	YTD		Previous Year Ends				
		Q1	Q2	2023	2022	2021	2020	2019
Admin								
Cost Recovery % Target - 45% for parks and recreation services *	45 %	40%	46%	43%	49%	49%	44%	46%
Human Services								
Monthly average attendance at Lakewood Community Collaboration Meetings (duplicate participants)	40 each month	18	18	24.25	28.5	102	145	150
# of human services contracts managed	22	21	21	21	22	26	26	24
Recreation								
\$ vendor sales generated from Farmers Market	\$352,635	\$0	\$251,948	657,708	\$462,041	\$520,000	\$56,000	\$372,500
# of partners at SummerFEST	105	60	260	190	200	N/A	20	95
\$ vendor fees generated from SummerFest	\$9,460	\$12,380	\$17,975	\$21,105	\$13,220	N/A	\$5,700	N/A
\$ sponsorship, grants and in-kind service	\$87,813	\$25,000	\$40,000	183,000	123,800	\$52,150	\$62,000	\$113,300
# of dollars distributed for SNAP for Farmers Market	tbd	0	7370	N/A	N/A	N/A	N/A	N/A
Senior Center								
# of unduplicated seniors served	1,149	609	1,054	1,248	1,144	687	1,074	1,692
\$ revenue generated from grants, fees, donations & in-kind support	\$45,638	\$11,157	\$25,564	\$26,102	\$30,865	\$26,514	\$46,607	\$78,566
# of volunteer hours	1,035	87	151	294	255	552	1192	2140
Park Facilities								
# of special use permits generated at park site (not FSP)	102	3	50	140	129	100	36	144
Boat Launch Revenue	\$57,190	\$4,965	\$20,332	\$56,658	\$54,242	\$61,932	\$60,869	\$51,716
# of returning customers	39	3	18	52	53	39	11	52
Fort Steilacoom								
# of special use permits for park use	234	34	165	321	315	313	66	241
# of returning customers	82	28	103	162	142	111	24	52
Property Management								
# of unscheduled system failures	25	5	8	12	19	26	12	44
# of service requests	457	4209	4286	312	237	547	356	689
Street Operations and Maintenance								
# of MyLakewood311 service requests regarding street maintenance	1,652	398	809	1,431	1,656	1,943	1,183	1,824
# of reported downed signs	337	87	160	256	253	326	385	385
# of traffic signal major equipment failures	0	0	0	0	0	0	0	0
# of after hour call outs	93	20	38	86	84	112	119	59

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT OVERVIEW

Purpose & Description

Parks, Recreation and Community Services works to create a safe, vibrant and healthy community in Lakewood where people have access to a variety of resources and are inspired to be engaged, independent, and provide service to others. We preserve and maintain park lands, public buildings, streets, signs, landscaped areas and open spaces to enhance the beauty and positive image of Lakewood as well as create safe places for people to visit. We utilize an equity lens and establish partnerships to ensure that a comprehensive system of programs, facilities, and services are available to meet the recreation and human service needs of the entire Lakewood community. Parks, Recreation, and Community Services contributes to the vitality of Lakewood, encourages economic development, creates neighborhood identity and reduces crime and negative health issues with maintenance, operations and prevention programs that improve the quality of life for our citizens.

The department supports the following citizen advisory boards and committees:

- Arts Commission
- Community Services Advisory Board
- Lakewood's Promise Advisory Board
- Parks and Recreation Advisory Board
- Youth Council

Goals/Objectives

- Manage and maintain public facilities and infrastructure so they are safe and accessible neighborhood assets.
- Implement Capital Improvement Plans for parks and facilities to preserve, maintain and improve community assets.
- Preserve, maintain, and acquire sufficient park land and open space areas to provide for growing community needs.
- Provide a continuum of recreation programs, facilities, and services that are affordable, accessible, equitable to entire community, and promote healthy lifestyles and positive alternatives for all ages and abilities.
- Utilize partnerships to provide and expand programs and services for people of all ages and abilities.
- Ensure continued support of human services through funding and partnerships so all residents of Lakewood have access to resources to meet their basic human needs.
- Provide opportunities for Lakewood youth to address important community issues with Lakewood City Council.

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT OVERVIEW

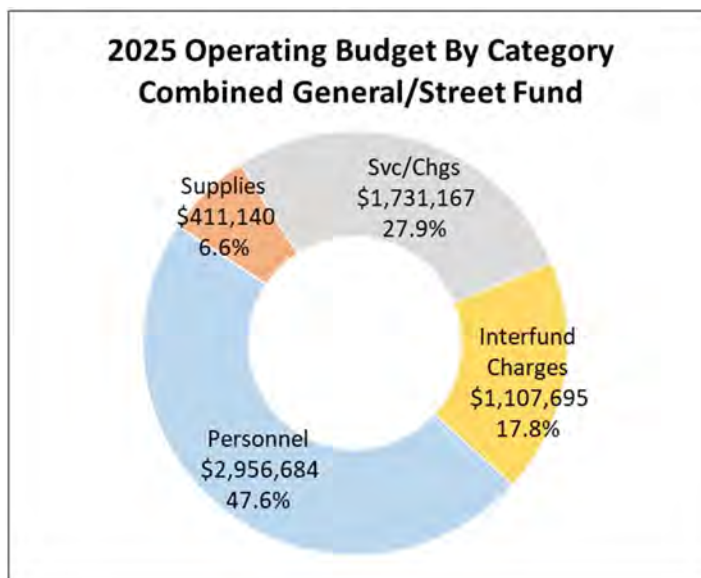
Financial Information – Department Summary

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
001	Park Sales Tax	\$ 858,957	\$ 840,608	\$ 764,000	\$ 865,800	\$ 866,000	\$ 900,600	\$ 936,800	34,800	4.0%
001	Program Revenue	207,624	224,581	294,000	294,000	258,700	250,800	250,800	(43,200)	-14.7%
001	Grants/Donations/Contributions	205,658	215,221	10,250	183,178	135,178	66,300	66,300	(116,878)	-63.8%
001/101	General Government	3,103,690	3,846,607	4,008,738	4,759,797	5,052,365	4,245,391	4,406,136	(514,405)	-10.8%
101	Motor Vehicle Excise Tax	782,125	787,006	822,930	822,930	750,000	752,000	774,220	(70,930)	-8.6%
101	SWM Contribution	15,000	15,000	15,000	15,000	15,000	15,000	15,000	-	0.0%
106	Public Art	111,579	46,394	37,000	33,902	7,000	15,000	15,000	(18,902)	-55.8%
106	General Fund	-	22,500	-	30,000	30,000	22,000	22,000	(8,000)	-26.7%
401	SWM Fees	600,622	579,384	1,301,706	1,304,569	1,298,141	1,307,345	1,314,339	2,776	0.2%
502	Internal Services Charges/Reserv	815,097	983,416	1,001,396	2,252,200	3,035,719	942,680	956,628	(1,309,520)	-58.1%
Total Revenues & Sources		\$ 6,700,351	\$ 7,560,717	\$ 8,255,020	\$ 10,561,375	\$ 11,448,103	\$ 8,517,116	\$ 8,757,223	\$ (2,044,259)	-19.4%
General/Fund Expenditure Summary - Ongoing:										
001	Administration	471,306	421,875	397,772	349,394	348,521	463,396	484,469	114,003	32.6%
001	Human Services	430,860	495,033	523,754	531,048	527,115	598,003	615,836	66,955	12.6%
001	Recreation	506,531	619,482	545,295	565,333	548,978	551,011	562,818	(14,322)	-2.5%
001	Senior Services	173,804	206,487	268,694	280,144	229,689	217,150	223,205	(62,994)	-22.5%
001	Maintenance	1,484,818	1,712,666	1,723,702	1,723,471	1,942,486	2,222,592	2,311,965	499,122	29.0%
101	Street O&M	1,723,589	1,812,446	2,137,852	2,176,834	2,150,078	2,154,533	2,205,578	(22,301)	-1.0%
Subtotal General/Street Fund Ongoing		\$ 4,790,908	\$ 5,267,990	\$ 5,597,069	\$ 5,626,224	\$ 5,746,867	\$ 6,206,686	\$ 6,403,871	\$ 580,462	10.3%
General/Fund Expenditure Summary - 1-Time:										
001	Administration	\$ 63,580	\$ 22,042	\$ 5,320	\$ 34,326	\$ 74,286	\$ 8,793	\$ 32,658	(25,533)	-74.4%
001	Human Services	105,229	125,291	-	68,928	68,928	-	-	(68,928)	-100.0%
001	Recreation	132,349	43,751	30,000	30,000	30,000	-	-	(30,000)	-100.0%
001	Maintenance	76,527	156,567	224,732	279,435	285,221	9,487	8,263	(269,948)	-96.6%
101	Street O&M	4,461	313,381	57,798	901,792	871,940	5,126	4,464	(896,666)	-99.4%
Subtotal General/Street 1-Time		\$ 382,146	\$ 661,032	\$ 317,850	\$ 1,314,481	\$ 1,330,376	\$ 23,405	\$ 45,385	\$ (1,291,076)	-98.2%
Public Art:										
106	Public Art	111,579	68,894	37,000	63,902	37,000	37,000	37,000	(26,902)	-42.1%
Subtotal Internal Service Ongoing		\$ 111,579	\$ 68,894	\$ 37,000	\$ 63,902	\$ 37,000	\$ 37,000	\$ 37,000	\$ (26,902)	-42.1%
Surface Water Management:										
401	SWM O&M - Ongoing	600,622	579,384	1,301,706	1,304,569	1,298,141	1,307,345	1,314,339	2,776	0.2%
Subtotal Internal Service Ongoing		\$ 600,622	\$ 579,384	\$ 1,301,706	\$ 1,304,569	\$ 1,298,141	\$ 1,307,345	\$ 1,314,339	\$ 2,776	0.2%
Internal Service:										
502	Property Management - Ongoing	769,314	765,699	816,396	829,278	827,797	842,680	856,628	13,402	1.6%
502	Property Management - 1-Time	45,783	217,717	185,000	1,422,922	2,207,922	100,000	100,000	(1,322,922)	-93.0%
Subtotal Internal Service 1-Time		\$ 815,097	\$ 983,416	\$ 1,001,396	\$ 2,252,200	\$ 3,035,719	\$ 942,680	\$ 956,628	\$ (1,309,520)	-58.1%
Total Expenditures & Uses		\$ 6,700,351	\$ 7,560,717	\$ 8,255,021	\$ 10,561,376	\$ 11,448,104	\$ 8,517,116	\$ 8,757,223	\$ (2,044,260)	-19.4%

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT OVERVIEW

Financial Information – General/Street Fund

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Parks Sales Tax	\$ 858,957	\$ 840,608	\$ 764,000	\$ 865,800	\$ 866,000	\$ 900,600	\$ 936,800	34,800	4.0%
	Parks Program Revenue	207,624	224,581	294,000	294,000	258,700	250,800	250,800	(43,200)	-14.7%
	Motor Vehicle Excise Tax	\$ 782,125	\$ 787,006	\$ 822,930	\$ 822,930	\$ 750,000	\$ 752,000	\$ 774,220	(70,930)	-8.6%
	SWM Contribution (Transfer)	15,000	15,000	15,000	15,000	15,000	15,000	15,000	-	0.0%
	Grants/Donations/Contributions	205,658	215,221	10,250	183,178	135,178	66,300	66,300	(116,878)	-63.8%
	General Government	3,103,690	3,846,607	4,008,738	4,759,797	5,052,365	4,245,391	4,406,136	(514,405)	-10.8%
	Total Revenues	\$ 5,173,054	\$ 5,929,022	\$ 5,914,918	\$ 6,940,705	\$ 7,077,243	\$ 6,230,091	\$ 6,449,256	\$ (710,613)	-10.2%
Operating Expenditure:										
11.xxx	Salaries & Wages	1,313,542	1,455,001	1,591,548	1,676,365	1,824,553	1,929,175	2,018,394	252,810	15.1%
11.011	Temporary Help	102,284	111,189	116,610	116,610	116,610	116,610	116,610	-	0.0%
11.002/4	Overtime	55,185	49,390	30,500	30,500	30,500	30,500	30,500	-	0.0%
11.005	On Call Pay	29,646	32,275	18,600	18,600	18,600	18,600	18,600	-	0.0%
21.xxx	Benefits	631,784	673,769	793,030	822,717	856,465	861,799	898,110	39,082	4.8%
31.03	Maintenance Supplies	107,606	59,830	142,000	142,000	142,000	135,000	135,400	(7,000)	-4.9%
31.xxx	Other Supplies	185,039	203,804	211,890	211,890	211,890	208,890	208,890	(3,000)	-1.4%
35.xxx	Small Tools/Minor Equipment	38,447	27,846	72,250	72,250	72,250	67,250	67,250	(5,000)	-6.9%
41.xxx	Professional Services	778,188	944,842	815,980	818,980	818,980	888,980	902,980	70,000	8.5%
43.xxx	Travel & Training	2,004	8,697	6,490	6,490	6,490	6,490	6,490	-	0.0%
45.xxx	Operating Rentals/Leases	5,709	19,603	72,635	72,635	6,000	6,000	6,000	(66,635)	-91.7%
47.xxx	Utilities	575,460	620,738	657,960	657,960	657,960	636,960	636,960	(21,000)	-3.2%
48.xxx	Repairs & Maintenance	70,844	124,255	101,795	101,795	101,795	91,795	91,795	(10,000)	-9.8%
49.001	Membership Dues	5,312	3,295	1,800	1,800	1,800	1,800	1,800	-	0.0%
49.xxx	Other Services & Charges	6,282	5,591	13,750	13,750	13,750	5,750	5,750	(8,000)	-58.2%
6x.xxx	Capital	-	9,859	-	-	-	-	-	-	n/a
9x.xxx	IS Charges - M&O	582,490	593,320	654,271	771,425	776,767	847,613	913,951	76,189	9.9%
9x.xxx	IS Charges - Reserves	218,963	218,980	218,979	13,477	13,477	260,081	251,455	246,604	1829.8%
	Subtotal Operating Exp	\$ 4,790,908	\$ 5,267,990	\$ 5,597,069	\$ 5,626,224	\$ 5,746,867	\$ 6,206,686	\$ 6,403,871	\$ 580,462	10.3%
Capital & 1-Time Funded:										
	Personnel Costs	21,029	6,865	106,126	106,129	106,129	-	-	(106,129)	-100.0%
	Supplies	66,451	261,720	15,000	15,000	15,000	-	-	(15,000)	-100.0%
	Services & Charges	237,862	177,239	105,000	963,928	963,928	-	25,000	(963,928)	-100.0%
	Capital	3,335	34,672	2,945	19,078	19,078	-	-	(19,078)	-100.0%
	IS Charges - M&O & Capital	53,468	180,537	88,779	210,346	226,241	23,405	20,385	(186,941)	-88.9%
	Subtotal One-time Exp	\$ 382,146	\$ 661,032	\$ 317,850	\$ 1,314,481	\$ 1,330,376	\$ 23,405	\$ 45,385	\$ (1,291,076)	-98.2%
	Total Expenditures	\$ 5,173,054	\$ 5,929,022	\$ 5,914,918	\$ 6,940,705	\$ 7,077,243	\$ 6,230,091	\$ 6,449,256	\$ (710,613)	-10.2%



PARKS, RECREATION & COMMUNITY SERVICES ADMINISTRATION

Purpose & Description

The PRCS Administration manages five City advisory boards, supervises department personnel, actively seeks and manages grants and sponsorships, develops CIP and long-term planning documents and develops diverse partnerships to offset cost of park and recreation programs, services, events, projects, and structures.

Goals/Objectives

- Develop a variety of programs to beautify and enhance the First Impression of the City.
 - Implement gateway beautification program
 - Install public art, murals and beautification projects throughout the community
 - Continue recognizing local businesses who are making a good First Impressions in order to encourage private investment into beautification projects citywide.
- Utilize technology to improve access to parks, facilities and programs
 - Update registration and reservation programs to support public use of facilities and to generate revenue to offset operations
 - Look for alternative ways to improve citizen access to programs, services and ways to communicate with the City such as utilization of mylakewood311, developing form fillable and web-based options for easier access to programs, services and information, create documents in various languages, and create promotional materials and expand marketing options to reach all members of our community.
- Create opportunities for the community to partner with the City to provide programs, service and capital improvements
 - Seek grants and donations to offset capital improvements
 - Utilize partners and volunteers to expand current operations
 - Support the Adopt a Street program
- Manage the use of City facilities to support use by multiple groups as well as reduce negative impacts to site and park visitors.
 - All Parks and especially Fort Steilacoom Park, picnic shelters, Boat Launches, Pavilion in the Park, City Hall Plaza, Colonial Plaza and other public locations.
- Manage City capital improvement programs to enhance, expand or rehabilitate city resources and investments.

PARKS, RECREATION & COMMUNITY SERVICES ADMINISTRATION

Financial Information

The proposed operating budget totals \$463K in 2025 and \$484K in 2026. The 2025 proposed budget is a 32.6% or \$114K increase from the 2024 adjusted budget. Highlights of the 2025 proposed budget compared to the 2024 adjusted budget are as follows:

- Salaries & Wages / Benefits – the change is primarily due to step increases based on performance evaluations and the resulting increases to payroll. Benefits decrease due to factors such as changes in medical selection compared to the adjusted budget.
- Internal Service Charges – the increase in recovery costs for fleet usage, property management, information technology, and risk management.

Capital & 1-time funded programs are as follows:

2024 programs include:

- Internal service charges for information technology which includes computer replacement, co-location disaster recovery servers, managed services providers, MS Office and Share Point implementation, risk management-WCIA assessment and property management-beam maintenance project.

2025/2026 programs include:

- Support for the City’s 30th anniversary celebration and internal service charges for information technology which includes add/replace WI-FI, replace/expand video surveillance, server host replacement, computer replacement, storage area network (SAN), and copier replacement.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Parks Sales Tax	170,708	131,449	116,821	121,656	113,638	140,058	147,004	18,402	15.1%
	General Government	364,178	312,468	286,271	262,064	309,169	332,131	370,123	70,067	26.7%
	Total Revenues	\$534,886	\$443,917	\$403,092	\$383,720	\$422,807	\$472,189	\$517,127	\$ 88,469	23.1%
Operating Expenditure:										
11.xxx	Salaries & Wages	161,370	138,794	137,510	137,510	144,134	149,894	155,904	12,384	9.0%
21.xxx	Benefits	52,388	28,040	43,725	43,725	35,198	35,870	37,051	(7,855)	-18.0%
31.xxx	Other Supplies	218	37	50	50	50	50	50	-	0.0%
43.xxx	Travel & Training	42	3,329	600	600	600	600	600	-	0.0%
49.001	Membership Dues	4,250	1,800	1,250	1,250	1,250	1,250	1,250	-	0.0%
49.xxx	Other Services & Charges	4,117	3,334	5,000	5,000	5,000	5,000	5,000	-	0.0%
9x.xxx	IS Charges - M&O	170,388	168,004	131,100	157,163	158,193	177,178	194,306	20,015	12.7%
9x.xxx	IS Charges - Reserves	78,532	78,537	78,537	4,096	4,096	93,554	90,309	89,458	2184.0%
	Subtotal Operating Exp	\$471,306	\$421,875	\$397,772	\$349,394	\$348,521	\$463,396	\$484,469	\$114,003	32.6%
Capital & 1-Time Funded:										
	Personnel Costs	2,287	351	-	-	-	-	-	-	n/a
	Supplies	49,101	2,901	-	-	-	-	-	-	n/a
	Services & Charges	737	269	-	-	-	-	25,000	-	n/a
	IS Charges - M&O & Capital	11,456	18,520	5,320	34,326	74,286	8,793	7,658	(25,533)	-74.4%
	Subtotal One-time Exp	\$ 63,580	\$ 22,042	\$ 5,320	\$ 34,326	\$ 74,286	\$ 8,793	\$ 32,658	\$ (25,533)	-74.4%
	Total Expenditures	\$534,886	\$443,917	\$403,092	\$383,720	\$422,807	\$472,189	\$517,127	\$ 88,469	23.1%

PARKS, RECREATION & COMMUNITY SERVICES HUMAN SERVICES

Purpose/Description

The Human Services Division facilitates the planning and distribution of grants from the City's general fund and other funding sources for human services in order to create conditions that enable people in need to access resources, find stabilization services, emotional supports and access to health services which foster healthy and functional individuals and families where children thrive and achieve their full potential.

Goals/Objectives

- Ensure the City's Human Services Funds are effectively and efficiently managed
 - Assess community needs and administer a grant allocations process to address identified needs
 - Develop request for proposal and prioritization methods to best use the utilize Opioid funds to support Lakewood needs.
 - Develop contract performance measures and monitor contracting agencies' performance.
 - Provide annual reports to show progress and collective community impact.
- Support a city-wide human services delivery system that is collaborative and responsive to the needs of low-income Lakewood residents
 - Organize regular Community Collaboration meetings on relevant topics to increase awareness and knowledge of emerging issues and create opportunities to collectively respond to community needs.
 - Actively participate in countywide health and human services system planning efforts and community coalitions so the City of Lakewood has a voice in regional issues.
 - Manage City Council approved initiatives, new grants or funded programs to support our more vulnerable citizens (CHOICE, ARPA programs and homeless prevention initiatives).
- Support Lakewood's Promise and Lakewood's Youth Council
 - Implement the Lakewood's Promise and the Lakewood Youth Council's strategic initiatives to include youth mental health, work force development and communication.
 - Develop partnerships to ensure community support is working collaboratively so that all children can reach their full potential.
 - Provide data and reports to show community effort and progress on the coordinated efforts of community service providers in helping youth have access to the five promises and other collaborative efforts.

PARKS, RECREATION & COMMUNITY SERVICES HUMAN SERVICES

Financial Information

The proposed operating budget totals \$598K in 2025 and \$616K in 2026. The 2025 proposed budget is a 12.6% or \$67K increase from the 2024 adjusted budget. Highlights of the 2025 proposed budget compared to the 2024 adjusted budget are as follows:

- Salaries & Wages / Benefits – the change is due primarily to step increases based on performance evaluations and the resulting increases to payroll. Benefits decrease due to factors such as changes in medical selection.
- Professional Services – the increase is for the 1% General Fund allocation to Human Services programs.
- Ads, Taxes & Assessments – the increase is 2% liquor requirement excise tax.
- Other Services & Charges – the decrease is in printing, binding and fliers.

2024 programs include:

- Washington State Healthcare Authority grant and Lakewood’s Choice.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Grants/Donations/Contributions	105,229	125,291	-	68,928	68,928	-	-	(68,928)	-100.0%
	General Government	430,860	495,033	523,754	531,048	527,115	598,003	615,836	66,955	12.6%
	Total Revenues	\$ 536,088	\$ 620,324	\$ 523,754	\$ 599,976	\$ 596,043	\$ 598,003	\$ 615,836	\$ (1,973)	-0.3%
Operating Expenditure:										
11.xxx	Salaries & Wages	44,465	52,855	42,674	45,855	41,982	49,988	52,314	4,133	9.0%
21.xxx	Benefits	12,521	14,331	11,280	12,393	12,333	9,953	10,416	(2,440)	-19.7%
31.xxx	Other Supplies	787	627	500	500	500	500	500	-	0.0%
41.xxx	Professional Services	354,020	407,386	443,000	446,000	446,000	516,000	530,000	70,000	15.7%
43.xxx	Travel & Training	-	-	520	520	520	520	520	-	0.0%
44.xxx	Ads, Taxes & Assessments	19,067	18,749	17,580	17,580	17,580	20,842	21,886	3,262	18.6%
49.001	Membership Dues	-	-	200	200	200	200	200	-	0.0%
49.xxx	Other Services & Charges	-	1,086	8,000	8,000	8,000	-	-	(8,000)	-100.0%
	Subtotal Operating Exp	\$ 430,860	\$ 495,033	\$ 523,754	\$ 531,048	\$ 527,115	\$ 598,003	\$ 615,836	\$ 66,955	12.6%
Capital & 1-Time Funded:										
	Personnel Costs	914	261	-	-	-	-	-	-	n/a
	Services & Charges	104,315	125,030	-	68,928	68,928	-	-	(68,928)	-100.0%
	Subtotal One-time Exp	\$ 105,229	\$ 125,291	\$ -	\$ 68,928	\$ 68,928	\$ -	\$ -	\$ (68,928)	-100.0%
	Total Expenditures	\$ 536,088	\$ 620,324	\$ 523,754	\$ 599,976	\$ 596,043	\$ 598,003	\$ 615,836	\$ (1,973)	-0.3%

PARKS, RECREATION & COMMUNITY SERVICES RECREATION

Purpose/Description

The Recreation Division utilizes partnerships and creative marketing efforts to provide safe, healthy, accessible and inclusive programs and services for all ages, abilities, cultures and socio-economic backgrounds. We focus on creating community programs during non-school hours to provide positive alternatives for youth. We also provide low cost and specialty recreation programs for the community and provide year-round large and small seasonal special events, activities and opportunities to bring the community together.

Goal/Objectives

- Provide low cost summer camp programs for youth. Utilize partnerships and other in-kind support to offset costs.
- Manage a 12 week Farmers Market to bring visitors to the community, generate economic activity and create access to healthy options for our residents.
- Develop new partnerships to expand opportunities for the community to meet, gather, learn and play at minimal cost to the general fund.
- Retain sponsors for major City events to support cost recovery efforts.
- Seek grants and other opportunities to expand community programs and events.
- Implement public art policy and projects to beautify neighborhoods, provide public art in underserved areas and inspire residents.

PARKS, RECREATION & COMMUNITY SERVICES RECREATION

Financial Information

The proposed operating budget totals \$551K in 2025 and \$563K in 2026. The 2025 proposed budget is 2.5% or \$14.3K decrease from the 2024 adjusted budget. Highlights of the 2025 proposed budget compared to the 2024 adjusted budget are as follows:

- Salaries & Wages / Benefits – the change is primarily due to step increases based on performance evaluations and the resulting increases to payroll. Benefits decrease due to factors such as changes in medical selection.
- Other Supplies – the decrease is in decorations, arts& crafts, trophies, and logistic supplies for Truck & Tractor Day, Fun Runs, Tree Lighting, Father Daughter Dance, Kids Fishing Event, and the Math Relay.
- Ads, Taxes & Assessments – the decrease is in printed materials, marketing and advertisements for SummerFest and the Farmers Market.

2024 programs include:

- Summerfest drone show.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Parks Sales Tax	183,310	193,020	160,146	196,844	178,998	166,539	170,778	(30,305)	-15.4%
	Parks Program Revenue	73,726	91,896	82,000	99,000	83,900	76,000	76,000	(23,000)	(0)
	Grants/Donations/Contributions	60,418	60,600	-	87,000	39,000	39,000	39,000	(48,000)	(1)
	General Government	321,427	317,718	333,149	212,489	277,080	269,472	277,040	56,983	0
	Total Revenues	\$ 638,881	\$ 663,234	\$ 575,295	\$ 595,333	\$ 578,978	\$ 551,011	\$ 562,818	\$ (44,322)	-7.4%
Operating Expenditure:										
11.xxx	Salaries & Wages	185,907	214,072	198,958	213,801	199,578	214,328	223,249	527	0.2%
11.011	Temporary Help	43,724	46,318	116,610	116,610	116,610	116,610	116,610	-	0.0%
11.002/4	Overtime	13,498	9,920	1,000	1,000	1,000	1,000	1,000	-	0.0%
21.xxx	Benefits	98,085	111,789	99,997	105,192	103,060	100,843	105,229	(4,349)	-4.1%
31.xxx	Other Supplies	49,216	38,827	36,930	36,930	36,930	33,930	33,930	(3,000)	-8.1%
35.xxx	Small Tools/Minor Equipment	-	7,125	-	-	-	-	-	-	n/a
41.xxx	Professional Services	102,088	139,328	65,280	65,280	65,280	65,280	65,280	-	0.0%
43.xxx	Travel & Training	50	2,948	1,370	1,370	1,370	1,370	1,370	-	0.0%
44.xxx	Ads, Taxes & Assessments	9,196	31,169	24,050	24,050	24,050	16,550	15,050	(7,500)	-31.2%
45.xxx	Operating Rentals/Leases	1,689	15,690	-	-	-	-	-	-	n/a
49.001	Membership Dues	1,023	1,185	350	350	350	350	350	-	0.0%
49.xxx	Other Services & Charges	2,054	1,112	750	750	750	750	750	-	0.0%
	Subtotal Operating Exp	\$ 506,531	\$ 619,482	\$ 545,295	\$ 565,333	\$ 548,978	\$ 551,011	\$ 562,818	\$ (14,322)	-2.5%
Capital & 1-Time Funded:										
	Personnel Costs	17,829	6,252	-	-	-	-	-	-	n/a
	Supplies	17,350	169	-	-	-	-	-	-	n/a
	Services & Charges	97,171	37,330	30,000	30,000	30,000	-	-	(30,000)	-100.0%
	Subtotal One-time Exp	\$ 132,349	\$ 43,751	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ (30,000)	-100.0%
	Total Expenditures	\$ 638,881	\$ 663,234	\$ 575,295	\$ 595,333	\$ 578,978	\$ 551,011	\$ 562,818	\$ (44,322)	-7.4%

PARKS, RECREATION & COMMUNITY SERVICES SENIOR SERVICES

Purpose/Description

The Senior Services Division purpose is to provide a variety of programs, classes, special events, and lifelong learning opportunities to encourage older adults to maintain or increase their independence and to promote good health, build strong minds and social connections which helps avoid loneliness and isolation. We provide opportunities for older adults to give back to the community through volunteerism.

Goal/Objectives

- Provide comprehensive senior services/programs throughout the community at various locations as available.
- Rebuild program operations and participation after a four year reduction in services due to pandemic and loss of use of the Lakewood Senior Activity Center. Return participation to pre pandemic rates and increase number of unduplicated participants by 5% in 2026.
- Encourage new participants, partners and sponsors to participate in revenue generating programs to offset cost recovery requirements.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Parks Sales Tax	\$ 62,924	\$ 64,338	\$ 78,912	\$ 97,544	\$ 74,892	\$ 65,632	\$ 67,728	(31,912)	-32.7%
	Parks Program Revenue	1,145	6,590	61,000	61,000	6,600	6,600	6,600	(54,400)	-89.2%
	Grants/Donations/Contributions	31,300	22,250	10,250	10,250	10,250	10,300	10,300	50	0.5%
	General Government	78,435	113,309	118,532	111,350	137,947	134,618	138,577	23,268	20.9%
	Total Revenues	\$ 173,804	\$ 206,487	\$ 268,694	\$ 280,144	\$ 229,689	\$ 217,150	\$ 223,205	\$ (62,994)	-22.5%
Operating Expenditure:										
11.xxx	Salaries & Wages	116,906	134,810	117,960	126,442	138,240	129,384	133,248	2,942	2.3%
11.002/4	Overtime	4,989	6,986	-	-	-	-	-	-	n/a
21.xxx	Benefits	51,035	61,100	54,699	57,668	62,049	60,366	62,557	2,698	4.7%
31.030	Maintenance Supplies	875	1,467	4,000	4,000	4,000	2,000	2,000	(2,000)	-50.0%
35.xxx	Small Tools/Minor Equipment	-	308	-	-	-	-	-	-	n/a
41.xxx	Professional Services	-	1,765	25,000	25,000	25,000	25,000	25,000	-	0.0%
43.xxx	Travel & Training	-	50	400	400	400	400	400	-	0.0%
45.xxx	Operating Rentals/Leases	-	-	66,635	66,635	-	-	-	(66,635)	-100.0%
	Total Expenditures	\$ 173,804	\$ 206,487	\$ 268,694	\$ 280,144	\$ 229,689	\$ 217,150	\$ 223,205	\$ (62,994)	-22.5%

PARKS, RECREATION & COMMUNITY SERVICES SENIOR SERVICES

Financial Information

The proposed budget totals \$217K in 2025 and \$223K in 2026. The 2025 proposed budget is 22.5% or \$63K decrease from the 2024 adjusted budget. Highlights of the 2025 proposed budget compared to the 2024 adjusted budget are as follows:

- Salaries & Wages / Benefits – the change is primarily due to step increases based on performance evaluations and the resulting increases to payroll. Benefits decrease due to factors such as changes in medical selection.
- Other Supplies – the decrease is in supplies for classes and special events.
- Operating Rental / Leases – the change is due eliminating rent and phone fees to Pierce County for the Senior Center facility.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Grants/Donations/Contributions	25,089	22,630	10,250	10,250	10,250	10,250	10,250	-	0.0%
	General Government	148,715	183,857	258,444	269,894	219,439	206,900	212,955	(62,994)	-23.3%
	Total Revenues	\$ 173,804	\$ 206,487	\$ 268,694	\$ 280,144	\$ 229,689	\$ 217,150	\$ 223,205	\$ (62,994)	-22.5%
Operating Expenditure:										
11.xxx	Salaries & Wages	116,906	134,810	117,960	126,442	138,240	129,384	133,248	2,942	2.3%
11.002/4	Overtime	4,989	6,986	-	-	-	-	-	-	n/a
21.xxx	Benefits	51,035	61,100	54,699	57,668	62,049	60,366	62,557	2,698	4.7%
31.030	Maintenance Supplies	875	1,467	4,000	4,000	4,000	2,000	2,000	(2,000)	-50.0%
35.xxx	Small Tools/Minor Equipment	-	308	-	-	-	-	-	-	n/a
41.xxx	Professional Services	-	1,765	25,000	25,000	25,000	25,000	25,000	-	0.0%
43.xxx	Travel & Training	-	50	400	400	400	400	400	-	0.0%
45.xxx	Operating Rentals/Leases	-	-	66,635	66,635	-	-	-	(66,635)	-100.0%
	Total Expenditures	\$ 173,804	\$ 206,487	\$ 268,694	\$ 280,144	\$ 229,689	\$ 217,150	\$ 223,205	\$ (62,994)	-22.5%

PARKS, RECREATION & COMMUNITY SERVICES PARKS MAINTENANCE

Purpose/Description

Parks Maintenance is responsible for the maintenance of Fort Steilacoom Park and other parks and public spaces.

Parks facilities maintenance includes all City owned and managed park sites. The level of service for each site varies based on size and use of each property. Our motto is Safe, Clean, and Green. This is accomplished by well-trained and dedicated personnel whose goal is to provide the citizens of Lakewood with neighborhood and community parks that are well-maintained community assets. Everyone is welcome in parks! Parks contribute to the vitality of Lakewood, create neighborhood identity and improve the quality of life for our citizens.

Fort Steilacoom Park is the City's largest park site. Many people visit this park every day or throughout the year to utilize the passive and active areas, discover historic sites, host special events, play in the off-leash area and walk or run along the many paved and nature trails. Fort Steilacoom Park contributes to the vitality of Lakewood, generating economic impact and improving the quality of life for our citizens.

Goal/Objectives

- Provide daily, seasonal, and annual maintenance at City-managed park sites.
- Utilize standard operating procedures and best practices to ensure a safe and healthy environment.
- Remove graffiti and repair damage/vandalism within 24 hours of identifying/reporting.
- Develop a beautification program to enhance the first impression visitors have of our community.
- Utilize a variety of in house and contracted services and skills to maximize use of City resources.
- Update maintenance management plan to identify needs and available resources to determine levels of service for various park sites.
- Manage and maintain the park and infrastructure so they are safe and accessible to park visitors year-round.
- Provide daily, seasonal, and annual maintenance at all City-managed park sites.
- Utilize the special use permit process to manage the site and protect the park and park experience during special events and tournaments.
- Partner with various groups to support park operations. Supervise and support volunteer groups who provide one-time and year-round support.
- Utilize a variety of in house and contracted services and skills to maximize use of City resources when maintaining city streets, signs and signals.
- Track responses to citizen requests through the myLakewood311 application.
- Manage and maintain the city landscape areas so they create a positive visual impact.
- Provide daily, seasonal, and annual maintenance at City-managed sites and along certain right of way areas.
- Reduce water needed at sites by effectively managing irrigation systems.
- Repair damage within 48 hours of reporting issues.
- Develop a beautification program to enhance the first impression visitors have of our community.
- Track increases to current program based on recent street improvements to determine level of service needs.

PARKS, RECREATION & COMMUNITY SERVICES PARKS MAINTENANCE

Financial Information

The proposed operating budget totals \$2.22M in 2025 and \$2.31M in 2026. The 2025 proposed budget is a 29.0% or \$499K increase from the 2024 adjusted budget. Highlights of the 2025 proposed budget compared to the 2024 adjusted budget are as follows:

- Salaries & Wages / Benefits – the change is due primarily to step increases based on performance evaluations and the resulting increases to payroll. Additionally, 1 position was promoted at an additional increase salary and benefits starting end of 2023.
- Maintenance Supplies – the changes are in raw materials such as mulch and fertilizer.
- Repairs & Maintenance – the changes are in contracts to support repairs and maintenance.
- Internal Service Charges – the changes in recovery costs for fleet usage, property management, information technology, and risk management.

Capital & 1-time funded programs are as follows:

2024 programs include:

- Department of Ecology work crew program; equipment to convert from gas to electric; and internal service charges for information technology which includes computer replacement, co-location disaster recovery servers, managed services providers, MS Office and Share Point implementation, risk management-WCIA assessment and property management-beam maintenance project.

2025/2026 programs include:

- Internal service charges for information technology which includes implementation of a ERP system, add/replace WI-FI, replace/expand video surveillance, server host replacement, computer replacement, storage area network (SAN), and copier replacement.

PARKS, RECREATION & COMMUNITY SERVICES PARKS MAINTENANCE

Financial Information

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Parks Sales Tax	\$ 442,015	\$ 451,801	\$ 408,121	\$ 449,756	\$ 498,472	\$ 528,371	\$ 551,290	\$ 78,615	17.5%
	Parks Program Revenue	132,753	126,095	151,000	134,000	168,200	168,200	168,200	34,200	25.5%
	SWM Contribution (Transfer)	15,000	15,000	15,000	15,000	15,000	15,000	15,000	-	0.0%
	Grants/Donations/Contributions	8,711	7,080	-	17,000	17,000	17,000	17,000	-	0.0%
	General Government	962,866	1,269,258	1,374,313	1,387,150	1,529,036	1,503,508	1,568,737	116,359	8.4%
	Total Revenues	\$ 1,561,345	\$ 1,869,234	\$ 1,948,434	\$ 2,002,906	\$ 2,227,708	\$ 2,232,079	\$ 2,320,227	\$ 229,174	11.4%
Operating Expenditure:										
11.xxx	Salaries & Wages	516,727	602,248	644,856	684,084	831,298	890,409	934,807	206,325	30.2%
11.011	Temporary Help	58,560	58,788	-	-	-	-	-	-	n/a
11.002/4	Overtime	22,824	12,519	14,900	14,900	14,900	14,900	14,900	-	0.0%
11.005	On Call Pay	18,718	14,260	4,100	4,100	4,100	4,100	4,100	-	0.0%
21.xxx	Benefits	261,326	299,057	329,375	343,105	411,878	430,061	448,810	86,956	25.3%
31.030	Maintenance Supplies	5,206	20,240	25,000	25,000	25,000	22,500	22,900	(2,500)	-10.0%
31.xxx	Other Supplies	69,707	87,675	71,060	71,060	71,060	71,060	71,060	-	0.0%
35.xxx	Small Tools/Minor Equipment	1,774	7,793	8,500	8,500	8,500	8,500	8,500	-	0.0%
41.xxx	Professional Services	63,236	98,770	48,000	48,000	48,000	48,000	48,000	-	0.0%
43.xxx	Travel & Training	1,505	1,895	1,600	1,600	1,600	1,600	1,600	-	0.0%
45.xxx	Operating Rentals/Leases	570	950	2,500	2,500	2,500	2,500	2,500	-	0.0%
47.xxx	Utilities	111,382	143,109	129,300	129,300	129,300	129,300	129,300	-	0.0%
48.xxx	Repairs & Maintenance	13,182	9,750	33,500	33,500	33,500	23,500	23,500	(10,000)	-29.9%
49.xxx	Other Services & Charges	70	-	-	-	-	-	-	-	n/a
9x.xxx	IS Charges - M&O	171,651	185,066	261,134	316,505	319,533	365,663	396,869	49,158	15.5%
9x.xxx	IS Charges - Reserves	114,520	114,528	114,527	5,967	5,967	154,500	149,119	148,533	2489.2%
	Subtotal Operating Exp	\$ 1,484,818	\$ 1,712,666	\$ 1,723,702	\$ 1,723,471	\$ 1,942,486	\$ 2,222,592	\$ 2,311,965	\$ 499,122	29.0%
Capital & 1-Time Funded:										
	Personnel Costs	-	-	106,126	106,129	106,129	-	-	(106,129)	-100.0%
	Supplies	-	393	15,000	15,000	15,000	-	-	(15,000)	-100.0%
	Services & Charges	35,640	-	25,000	25,000	25,000	-	-	(25,000)	-100.0%
	IS Charges - M&O & Capital	40,887	156,174	78,606	133,306	139,092	9,487	8,263	(123,819)	-92.9%
	Subtotal One-time Exp	\$ 76,527	\$ 156,567	\$ 224,732	\$ 279,435	\$ 285,221	\$ 9,487	\$ 8,263	\$ (269,948)	-96.6%
	Total Expenditures	\$ 1,561,345	\$ 1,869,234	\$ 1,948,434	\$ 2,002,906	\$ 2,227,708	\$ 2,232,079	\$ 2,320,227	\$ 229,174	11.4%

PARKS, RECREATION & COMMUNITY SERVICES STREET OPERATIONS & MAINTENANCE

Purpose/Description

The Street Operations & Maintenance division provides routine maintenance on streets, sidewalks, signs and street landscape areas and includes maintenance at all City buildings and various City properties along City rights-of-way. First impressions matter and our gateways, entrances, and high traffic roadways create an impression of Lakewood to citizens, potential new business owners, and guests. This division also conducts adverse weather operations on city streets and properties. Annual work program includes pothole repair and patching; clean-up of items left in the ROW, pavement markings, vegetation management and the street sign management and replacement program.

Goals/Objectives

- Manage and maintain site distance issues and support safe driving on Lakewood streets.
- Work with City engineers to maintain overall pavement rating to a minimum level of 70 via conducting appropriate level of pavement maintenance and preservation as outlined in the pavement management system and plan
- Update inventory and develop standard operating procedures for sign maintenance program.
- Update public works standards and street operations and maintenance work program based on available city resources
- Utilize a variety of in-house and contracted services and skills to maximize use of City resources when maintaining city streets, signs and landscaped areas.
- Maintain the new traffic circles and other landscaped areas along major arterials and at city buildings and properties.
- Track responses to citizen requests through the myLakewood311 application

PARKS, RECREATION & COMMUNITY SERVICES STREET OPERATIONS & MAINTENANCE

Financial Information

The proposed operating budget totals \$2.16M in 2025 and \$2.21M in 2026. The 2026 proposed budget is an -1.0% or \$22K decrease from the 2025 adjusted budget. Highlights of the 2026 proposed budget compared to the 2025 adjusted budget are as follows:

- Salaries & Wages / Benefits – the change is due primarily to step increases based on performance evaluations and the resulting increases to payroll and adjustments in benefits. Additionally, 1 position was promoted at an additional increase of \$18K salary and benefits starting end of 2023. Benefits decreased due to factors such as changes in medical selection, and actual placement of positions compared to the adjusted budget.
- Maintenance Supplies – this is a decrease in raw materials such as gravel, hot-mix asphalt, and paint.
- Small Tools/Minor Equipment – this is an increase in testing equipment drills and banding tools.
- Utilities – this is reduction in electricity charges due to the reduced number of signals.
- Internal Service M&O Charges – increase in WCIA assessment and reduction in maintenance and operations in information technology.

Capital & 1-time funded programs are as follows:

2025 programs include:

- Replacement of school & traffic signals, homeless encampment cleanup, tree replacement, and internal service charges for information technology which includes computer replacement, co-location disaster recovery servers, managed services providers, MS Office and Share Point implementation, risk management-WCIA assessment and property management-beam maintenance project.

2026/2027 programs include:

- Internal service charges for information technology which includes implementation of an ERP system, add/replace WI-FI, replace/expand video surveillance, server host replacement, computer replacement, storage area network (SAN), and copier replacement.

PARKS, RECREATION & COMMUNITY SERVICES STREET OPERATIONS & MAINTENANCE

Financial Information

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Motor Vehicle Excise Tax	\$ 782,125	\$ 787,006	\$ 822,930	\$ 822,930	\$ 750,000	\$ 752,000	\$ 774,220	(70,930)	-8.6%
	General Government	945,925	1,338,821	1,372,720	2,255,696	2,272,018	1,407,659	1,435,822	(848,037)	-37.6%
	Total Revenues	\$ 1,728,050	\$ 2,125,827	\$ 2,195,650	\$ 3,078,626	\$ 3,022,018	\$ 2,159,659	\$ 2,210,042	\$ (918,967)	-29.8%
Operating Expenditure:										
11.xxx	Salaries & Wages	288,167	312,222	449,590	468,674	469,321	495,172	518,872	26,498	5.7%
11.011	Temporary Help	-	6,083	-	-	-	-	-	-	n/a
11.002/4	Overtime	13,874	19,965	14,600	14,600	14,600	14,600	14,600	-	0.0%
11.005	On Call Pay	10,928	18,015	14,500	14,500	14,500	14,500	14,500	-	0.0%
21.xxx	Benefits	156,429	159,452	253,954	260,634	231,947	224,706	234,047	(35,928)	-13.8%
31.030	Maintenance Supplies	101,526	38,123	113,000	113,000	113,000	110,500	110,500	(2,500)	-2.2%
31.xxx	Other Supplies	65,110	76,638	103,350	103,350	103,350	103,350	103,350	-	0.0%
35.xxx	Small Tools/Minor Equipment	36,673	12,620	63,750	63,750	63,750	58,750	58,750	(5,000)	-7.8%
41.xxx	Professional Services	258,844	297,592	234,700	234,700	234,700	234,700	234,700	-	0.0%
43.xxx	Travel & Training	407	475	2,000	2,000	2,000	2,000	2,000	-	0.0%
45.xxx	Operating Rentals/Leases	3,450	2,963	3,500	3,500	3,500	3,500	3,500	-	0.0%
47.xxx	Utilities	464,078	477,629	528,660	528,660	528,660	507,660	507,660	(21,000)	-4.0%
48.xxx	Repairs & Maintenance	57,662	114,505	68,295	68,295	68,295	68,295	68,295	-	0.0%
49.001	Membership Dues	39	80	-	-	-	-	-	-	n/a
49.xxx	Other Services & Charges	40	60	-	-	-	-	-	-	n/a
6x.xxx	Capital	-	9,859	-	-	-	-	-	-	n/a
9x.xxx	IS Charges - M&O	240,451	240,250	262,037	297,757	299,041	304,772	322,776	7,015	2.4%
9x.xxx	IS Charges - Reserves	25,911	25,915	25,915	3,414	3,414	12,028	12,028	8,614	252.3%
	Subtotal Operating Exp	\$ 1,723,589	\$ 1,812,446	\$ 2,137,852	\$ 2,176,834	\$ 2,150,078	\$ 2,154,533	\$ 2,205,578	\$ (22,301)	-1.0%
Capital & 1-Time Funded:										
	Supplies	-	258,256	-	-	-	-	-	-	n/a
	Services & Charges	-	14,610	50,000	840,000	840,000	-	-	(840,000)	-100.0%
	Capital	3,335	34,672	2,945	19,078	19,078	-	-	(19,078)	-100.0%
	IS Charges - M&O & Capital	1,126	5,843	4,853	42,714	12,862	5,126	4,464	(37,588)	-88.0%
	Subtotal One-time Exp	\$ 4,461	\$ 313,381	\$ 57,798	\$ 901,792	\$ 871,940	\$ 5,126	\$ 4,464	\$ (896,666)	-99.4%
	Total Expenditures	\$ 1,728,050	\$ 2,125,827	\$ 2,195,650	\$ 3,078,626	\$ 3,022,018	\$ 2,159,659	\$ 2,210,042	\$ (918,967)	-29.8%

PARKS, RECREATION & COMMUNITY SERVICES SWM OPERATIONS & MAINTENANCE

Purpose/Description

The Stormwater Operations & Maintenance division provides routine maintenance on storm drainage infrastructure to preserve and maintain City assets and to support requirements of the City's NPDES Phase II Permit. This division also supports flooding and adverse weather clean up on city streets and properties. Annual work programs include ditch and pond cleaning, street sweeping, storm drainage repairs; vault inspections, vault filter replacement and cleaning and vectoring of storm catch basins.

Goals/Objectives

- Manage and maintain stormwater systems so they function properly.
- Assure contractors and staff are meeting NPDES Phase II Permit requirements
- Update Stormwater operations and maintenance work program, to include street sweeping based on available City resources.
- Utilize a variety of in-house staff and contracted services and skills to maximize use of City resources to maintain stormwater systems.
- Track responses to citizen requests for services regarding stormwater systems through the City's Lakewood311 application.

Financial Information

The proposed operating budget totals \$1.3M in 2025 and \$1.3M in 2026. The 2025 proposed budget is a 0.2% or \$3K increase from the 2024 adjusted budget. Highlights of the 2025 proposed budget compared to the 2024 adjusted budget are as follows:

- Salaries & Wages / Benefits – the salary change is due primarily to step increases based on performance evaluations resulting in an increase, while benefits decreased due to factors such as changes in medical selection and actual placement of position compared to the adjusted budget.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	SWM Charges for Services & Fees	\$ 600,622	\$ 579,384	\$ 1,301,706	\$ 1,304,569	\$ 1,298,141	\$ 1,307,345	\$ 1,314,339	\$ 2,776	0.2%
	Total Revenues	\$ 600,622	\$ 579,384	\$ 1,301,706	\$ 1,304,569	\$ 1,298,141	\$ 1,307,345	\$ 1,314,339	\$ 2,776	0.2%
Operating Expenditure:										
11.xxx	Salaries & Wages	32,849	33,803	104,040	106,160	103,078	108,614	113,338	2,454	2.3%
11.002/4	Overtime	2,694	2,348	4,000	4,000	4,000	4,000	4,000	-	0.0%
11.005	On Call Pay	147	-	-	-	-	-	-	-	n/a
21.xxx	Benefits	11,940	12,725	52,521	53,263	49,918	53,585	55,856	322	0.6%
31.030	Maintenance Supplies	4,351	2,236	19,600	19,600	19,600	19,600	19,600	-	0.0%
31.xxx	Other Supplies	30,767	340	5,500	5,500	5,500	5,500	5,500	-	0.0%
35.xxx	Small Tools/Minor Equipment	-	-	2,000	2,000	2,000	2,000	2,000	-	0.0%
41.xxx	Professional Services	1,394	15,701	18,845	18,845	18,845	18,845	18,845	-	0.0%
43.xxx	Travel & Training	395	-	-	-	-	-	-	-	n/a
45.xxx	Operating Rentals/Leases	-	539	7,500	7,500	7,500	7,500	7,500	-	0.0%
48.xxx	Repairs & Maintenance	516,085	511,691	1,085,200	1,085,200	1,085,200	1,085,201	1,085,200	1	0.0%
49.xxx	Other Services & Charges	-	-	2,500	2,500	2,500	2,500	2,500	-	0.0%
	Total Expenditures	\$ 600,622	\$ 579,384	\$ 1,301,706	\$ 1,304,569	\$ 1,298,141	\$ 1,307,345	\$ 1,314,339	\$ 2,776	0.2%

PARKS, RECREATION & COMMUNITY SERVICES PROPERTY MANAGEMENT

Purpose/Description

The Property Management Division maintains and operates City Hall, the Police Station, the Sounder Station and city work sites so that they are safe, clean, efficient, and effective community resources.

Goals/Objectives

- Maintain City facilities so that they perform in the most efficient and effective manner practical.
- Utilize a variety of in-house and contracted services and skills to maximize use of City resources.
- Implement recycling and energy efficient programs and other best practices to reduce waste and operational costs.
- Develop a daily, seasonal and annual maintenance program to reduce reactive response to building needs.
- Track requests for service from city work order system to manage staff time, identify trends and other issues associated with building use and maintenance.
- Implement capital and major maintenance property management program as funded and as City resources are available.
- Utilize Investment Grade Audit recommendations to develop and implement capital improvements at city buildings to meet the State Clean Buildings Legislation.
- Manage city fleet program (except police vehicles) to ensure city vehicles and equipment are safe and operating efficiently.

PARKS, RECREATION & COMMUNITY SERVICES PROPERTY MANAGEMENT

Financial Information

The proposed operating budget totals \$843K in 2025 and \$857K in 2026. The 2025 proposed budget is an 1.6% or \$13.4K increase from the 2024 adjusted budget. Highlights of the 2025 proposed budget compared to the 2024 adjusted budget are as follows:

- Salaries & Wages / Benefits – the decrease is due to new employees entered system at a lower rate than previous employees, increase benefits such as retirement, increases in healthcare premiums and actual placement of positions compared to the adjusted budget.
- Utilities – increase in natural gas for police station.

The changes in the capital & 1-time funded programs are as follows:

2023/2024 programs include:

- Parking lot improvements, Police Station firearms range equipment, City Hall facility space evaluation, caretaker house repairs, Front Street O&M fuel tank and paving wash down station improvements, and City Hall beam maintenance.

2025/2026 programs include:

- Fire alarm panel, generator control modernization, replace police station east gate motor, replace Fort Steilacoom Park O&M shop HVAC, and City-wide parking lot improvements.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Interest/Miscellaneous	9,253	29,700	-	-	20,000	10,000	10,000	10,000	n/a
	M&O Revenue	760,062	735,999	816,396	829,278	807,797	832,680	846,628	3,402	0.4%
	Replacement Reserves	100,000	100,000	100,000	100,000	100,000	100,000	100,000	-	0.0%
	Contributed Capital/1-Time	26,930	201,763	-	669,591	1,368,250	-	-	(669,591)	-100.0%
	Total Revenues	\$ 896,245	\$ 1,067,462	\$ 916,396	\$ 1,598,869	\$ 2,296,047	\$ 942,680	\$ 956,628	\$ (656,189)	-41.0%
Operating Expenditure:										
11.xxx	Salaries & Wages	165,565	115,992	201,738	211,280	193,860	204,888	214,943	(6,392)	-3.0%
11.002/4	Overtime	2,569	1,802	-	-	-	-	-	-	n/a
21.xxx	Benefits	59,491	50,425	70,938	74,278	85,217	89,072	92,965	14,794	19.9%
31.xxx	Other Supplies	52,412	46,980	60,360	60,360	60,360	60,360	60,360	-	0.0%
32.xxx	Fuel	-	4,033	4,200	4,200	4,200	4,200	4,200	-	0.0%
35.xxx	Small Tools/Minor Equipment	1,856	4,761	1,950	1,950	1,950	1,950	1,950	-	0.0%
41.xxx	Professional Services	82,326	82,334	36,500	36,500	36,500	36,500	36,500	-	0.0%
43.xxx	Travel & Training	11	-	-	-	-	-	-	-	n/a
45.xxx	Operating Rentals/Leases	121	12,753	-	-	-	-	-	-	n/a
47.xxx	Utilities	236,298	253,303	266,270	266,270	271,270	271,270	271,270	5,000	1.9%
48.xxx	Repairs & Maintenance	168,664	193,316	167,830	167,830	167,830	167,830	167,830	-	0.0%
49.xxx	Other Services & Charges	-	-	6,610	6,610	6,610	6,610	6,610	-	0.0%
9x.xxx	Internal Service Charges - Reserves	\$ 769,314	\$ 765,699	\$ 816,396	\$ 829,278	\$ 827,797	\$ 842,680	\$ 856,628	\$ 13,402	1.6%
Capital & 1-Time Funded:										
	Personnel Costs	-	11,570	-	170,000	170,000	-	-	(170,000)	-100.0%
	Supplies	2,895	10,844	-	-	-	-	-	-	n/a
	Services & Charges	38,960	137,310	130,000	987,922	987,922	-	-	(987,922)	-100.0%
	Capital	3,927	57,993	55,000	265,000	1,050,000	100,000	100,000	(165,000)	-62.3%
	Subtotal One-time Exp	\$ 45,783	\$ 217,717	\$ 185,000	\$ 1,422,922	\$ 2,207,922	\$ 100,000	\$ 100,000	\$ (1,322,922)	-93.0%
	Total Expenditures	\$ 815,097	\$ 983,416	\$ 1,001,396	\$ 2,252,200	\$ 3,035,719	\$ 942,680	\$ 956,628	\$ (1,309,520)	-58.1%
	Beginning Balance (Reserves)	\$ 574,479	\$ 655,627	\$ 85,000	\$ 739,672	\$ 739,672	\$ -	\$ -		
	Ending Balance (Reserves)	\$ 655,627	\$ 739,673	\$ -	\$ 86,341	\$ -	\$ -	\$ -		

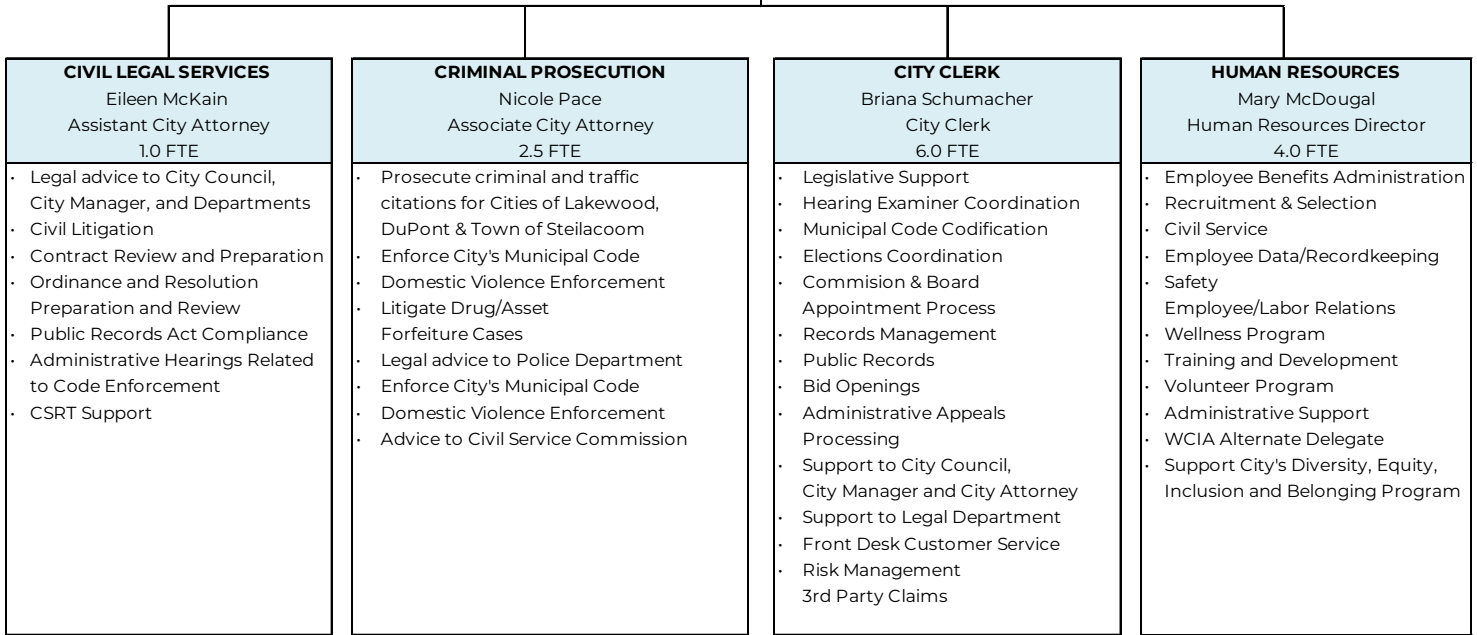
PARKS, RECREATION & COMMUNITY SERVICES PUBLIC ART FUND

Financial Information

The proposed budget totals \$37K in 2025 and \$37K in 2026 and includes annual funding of \$2K for Arts Commission Program, \$25,000 for traffic signal box art wrap, and \$10,000 for public art. The source of funds is revenues from the fees charged for the rental of the McGavick Center by the City is estimated to provide \$15K annually along with General Fund contribution of \$18K in 2026.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Interest/Misc/Facility Rentals	11,943	23,209	15,000	15,000	14,546	15,000	15,000	-	0.0%
	General Government	30,000	22,000	22,000	22,000	22,000	-	17,552	(22,000)	-100.0%
	Total Revenues	\$ 41,943	\$ 45,209	\$ 37,000	\$ 37,000	\$ 36,546	\$ 15,000	\$ 32,552	\$ (22,000)	-59.5%
Operating Expenditure:										
31.xxx	Other Supplies	-	381	2,000	2,000	2,000	2,000	2,000	-	0.0%
41.xxx	Professional Services	111,579	67,704	35,000	61,902	35,000	35,000	35,000	(26,902)	-43.5%
43.xxx	Travel & Training	-	810	-	-	-	-	-	-	n/a
	Total Expenditures	\$ 111,579	\$ 68,894	\$ 37,000	\$ 63,902	\$ 37,000	\$ 37,000	\$ 37,000	\$ (26,902)	-42.1%
	Beginning Balance	\$ 120,223	\$ 50,587	\$ -	\$ 26,902	\$ 26,902	\$ 26,448	\$ 4,448		
	Ending Balance	\$ 50,587	\$ 26,903	\$ -	\$ -	\$ 26,449	\$ 4,448	\$ -		

LEGAL DEPARTMENT Heidi Wachter City Attorney 1.0 FTE Total FTE: 14.5
<ul style="list-style-type: none"> • Department Leadership • Legal advice/opinion to City Council, City Manager, Departments and Citizen Advisory Boards • Policy Support • Contract Negotiations, Preparation and Review (Franchises) • Ordinance and Resolution Preparation and Review • Administrative Hearings Related to Human Resources • State & Federal Legislative Assignments



LEGAL SERVICES DEPARTMENT OVERVIEW

Primary Alignment with City Council Goals / Strategic Plan Objectives and strategies

Goal 1: Downtown Park(s) & Multi-Generational Community Center Development

Phase 1: Land Acquisition (2025)

- Identify and acquire suitable real estate within the downtown area for the development of an urban park(s) and multi-generational community center.

Goal 2: Public Safety

- Evaluate, and if feasible transition municipal court operations from in-house to a contracted service.

City Council Commitment

- Commitment to diversity, equity, inclusion and belonging

LEGAL SERVICES DEPARTMENT OVERVIEW

Department Functions by Criteria

Legally Mandated

Criminal Prosecution: Fairly and effectively prosecute all violations of criminal and traffic laws, including building and zoning code violations in the City of Lakewood as well as cities who contract with the City for prosecution services.

- Provide competent and cost-effective prosecution services to Lakewood and its clients.
- Provide timely discovery to opposing counsel.
- Domestic Violence community partnership.
- Provide timely responsive pleadings to motions and appeals.
- Employment Law Compliance.
- Records Retention and Destruction.
- Public Records Act Compliance/Disclosure of Public Records.
- Open Public Meetings Act Compliance/Legal Notices.

Important

Document Management: Capture, index, manage, retrieve and preserve the City's public records (paper and electronic) in accordance with records retention and preservation laws.

Legislative: Prepare ordinances, resolutions and related documents.

- Employee and Labor Relations
- Classification and Compensation
- Benefits Administration
- Risk Management
- Wellness Program
- Volunteer Program
- Recruitment and Selection
- Training and Development
- Human Resources Information System/Recordkeeping
- Organizational Development

Discretionary

Legal Advice: Provide legal advice and consultation to the City Council, City Manager, City departments, advisory boards and commissions.

City Clerk: Designated Public Records Officer and provides legislative and administrative support to the City Council.

- Municipal code codification.
- Agenda Preparation: Strategically and timely prepare an agenda for the City Council each week which includes legislation and other City Council action required of the City.

Civil Litigation: Initiate or defend lawsuits, including in-house litigation, insurance defense coordination and administrative appeals and hearings, forfeiture hearings and unemployment hearings.

LEGAL SERVICES DEPARTMENT OVERVIEW

2023/2024 Accomplishments

- Successful introduction of new Therapeutic / Community Court
- Negotiated and implemented Lakewood Police Independent Guild (LPIG), Lakewood Police Management Guild (LPMG), and American Federation of State, County, and Municipal Employees (AFSCME) collective bargaining agreements
- Developed and promoted educational programs and activities to improve employee health and wellness to earn the Association of Washington Cities (AWC) Well City Award to achieve 2% savings on medical insurance
- Provided Lakewood Police Department Officers legal updates.
- Updated and distributed six (6) personnel policies 0
- Provide employee recognition events.
- Update and provide Quarterly on Workforce EEO utilization to identify underrepresented categories.
- Hired and onboarded 69 regular and 12 temporary employees.
- Coordinated Safety Committee meetings and required safety inspections, testing and trainings.
- Updated 18 Civil Service eligibility lists and hired 15 employees into Civil Service positions.
- Reached out to diversity organizations with job postings and worked with hiring supervisors to incorporate diversity considerations in the selection and hiring processes.

LEGAL SERVICES DEPARTMENT OVERVIEW

2025/2026 Anticipated Key projects

- Support Federal, State and County Legislative agenda and priorities.
- Comply with Public Records Act and Retention of Public Records in accordance with state law.
- Support of Civil Service Commission, Economic Development, Public Safety Advisory Committee, and Community Safety Resource Team.
- Review and update key human resources and risk management/safety policies.
- Provide training and development opportunities for staff to meet department operational and employee professional development needs.
- Meet requirements to achieve the AWC Well City Award, saving 2% on medical premiums.
- Review human resources processes, identify and implement improvements as needed.
- Seek grant opportunities related to city-wide staff development, wellness, and risk management
- Take necessary steps to ensure the City's compliance with safety program training, testing, and inspection requirements, OSHA reporting, CDL program, and EEO plan and program reporting requirements.
- Actively manage risk and worker's compensation claims.
- Reach out to diversity organizations with all job postings and attend local diversity job fairs and other outreach opportunities.
- Complete all requirements to achieve and AWC Work Safe Employer Award in 2025-2026.
- Facilitate move from in-house municipal court to Pierce County.

LEGAL SERVICES DEPARTMENT OVERVIEW

Service/Program Changes

Service/ Program	Description & Justification, and Operational Impact	Change		Year 2025		Year 2026	
		FTE	Fleet	1-Time	Ongoing	1-Time	Ongoing
HR - Administration of Health Savings Account	Increase benefits administration for HSA/FSA to reflect actual costs.	-	-	\$ -	\$ 800	\$ -	\$ 800
HR - Employee Recognition Event	Additional funds to reflect actual costs for catering/venue rental for two employee recognition and the volunteer recognition event.	-	-	\$ -	\$ 1,500	\$ -	\$ 1,500
HR - City-Wide Employee Training	Eliminate city-wide employee training budget which has not been used since 2022 and only minimal usage between 2019-2021. This has been replaced with the abundance of training provided by Washington Cities Insurance Authority via WCIA hosted training and allocation of training dollars to the City.	-	-	\$ -	\$ (2,500)	\$ -	\$ (2,500)
LG-Civil Various Line Item Reductions	Eliminate meeting meals.	-	-	\$ -	\$ (200)	\$ -	\$ (200)
	Reduce ABC legal messenger services to \$500.	-	-	\$ -	\$ (5,000)	\$ -	\$ (5,000)
	Reduce court reporter services to \$2,500.	-	-	\$ -	\$ (2,500)	\$ -	\$ (2,500)
	Reduce independent legal counsel to \$20,000 (charge to specific projects).	-	-	\$ -	\$ (10,000)	\$ -	\$ (10,000)
	Reduce labor attorney fees to \$2,000 (charge to depts).	-	-	\$ -	\$ (2,000)	\$ -	\$ (2,000)
	Eliminate airfare.	-	-	\$ -	\$ (1,000)	\$ -	\$ (1,000)
	Reduce lodging to \$1800.	-	-	\$ -	\$ (700)	\$ -	\$ (700)
	Reduce conference meals to \$550.	-	-	\$ -	\$ (250)	\$ -	\$ (250)
LG-Criminal Various Line Item Reductions	Reduce registration to \$3,930 (attend free training for continuing education credits).	-	-	\$ -	\$ (2,000)	\$ -	\$ (2,000)
	Reduce lodging to \$1,750.	-	-	\$ -	\$ (600)	\$ -	\$ (600)
Position Reorganization	Reduce registration to \$600.	-	-	\$ -	\$ (300)	\$ -	\$ (300)
	Eliminate Assistant City Attorney (Vacant)	(1.00)	-	\$ -	\$(200,825)	\$ -	\$(208,844)
Add Position	Add Associate City Attorney	1.00	-	\$ -	\$ 128,296	\$ -	\$ 133,520
	Add Public Records Officer & Legal Specialist (Previously ARPA Funded)	1.00	-	\$ -	\$ 114,279	\$ -	\$ 119,880
Risk Management - WCIA Assessment	Increase Washington Cities Insurance Authority Assessment (WCIA). Internal service cost allocated to operating departments.	-	-	\$ -	\$ 374,618	\$ -	\$ 863,374
Total		1.00	-	\$ -	\$ 391,618	\$ -	\$ 883,180

LEGAL SERVICES DEPARTMENT OVERVIEW

Position Inventory

Position	Group	2022 Actual	2023 Actual	2024			2025 Proposed	2025 Proposed
				Original	Adjusted	Year-end		
City Attorney	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Director	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	Non-Rep	2.00	2.00	2.00	2.00	2.00	2.00	2.00
City Clerk	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Associate City Attorney	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Analyst	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Analyst	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Records & Legal Specialist *	AFSCME	1.00	1.00	1.00	1.00	1.00	2.00	2.00
Human Resources Technician	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant (Domestic Violence)*	AFSCME	0.50	0.50	0.50	0.50	-	-	-
Office Assistant	AFSCME	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Total - General Fund		13.50	13.50	13.50	13.50	13.00	14.00	14.00
Associate City Attorney (ARPA Body Cameras) *	Non-Rep	1.00	1.00	1.00	1.00	1.00	-	-
Public Records & Legal Specialist (ARPA Body Cameras)*	AFSCME	1.00	1.00	1.00	1.00	1.00	-	-
Office Assistant (Domestic Violence Grant)*	AFSCME	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Total - Grant Funds		2.50	2.50	2.50	2.50	2.50	0.50	0.50
Total		16.00	16.00	16.00	16.00	15.50	14.50	14.50
<i>Chg from prior year (2025 & 2026 compared to 2024 Original Budget)</i>		-	-	-	-	(0.50)	(1.50)	(1.50)

* Limited-term positions with end date of 12/31/2024:

1.0 Domestic Violence Office Assistant (0.50 FTE General Fund / 0.50 FTE Domestic Violence Grant)

1.0 FTE Associate City Attorney (ARPA Body Cameras)

1.0 FTE Public Records & Legal Specialist (ARPA Body Cameras)

Position	Group	FTE	2025			2026		
			Salary	Benefits	Total	Salary	Benefits	Total
City Attorney	Non-Rep	1.00	\$ 197,184	\$ 64,326	\$ 261,510	\$ 205,056	\$ 66,392	\$ 271,448
Human Resources Director	Non-Rep	1.00	161,232	50,200	211,432	167,688	52,046	219,734
Assistant City Attorney	Non-Rep	1.00	144,288	60,214	204,502	150,072	62,785	212,857
City Clerk	Non-Rep	1.00	106,728	54,026	160,754	111,000	56,003	167,003
Associate City Attorney	Non-Rep	1.00	86,952	41,344	128,296	90,432	43,088	133,520
Associate City Attorney	Non-Rep	1.00	109,200	46,666	155,866	113,568	48,671	162,239
Human Resources Analyst	Non-Rep	1.00	92,112	29,715	121,827	95,784	30,942	126,726
Human Resources Analyst	Non-Rep	1.00	90,912	36,709	127,621	94,536	38,262	132,798
Public Records & Legal Specialist	AFSCME	1.00	76,752	41,542	118,294	80,624	43,184	123,808
Human Resources Technician	Non-Rep	1.00	82,680	40,656	123,336	85,968	42,367	128,335
Office Assistant	AFSCME	1.00	73,704	28,018	101,722	75,912	29,026	104,938
Office Assistant	AFSCME	1.00	65,387	46,115	111,502	68,709	48,279	116,988
Office Assistant	AFSCME	1.00	65,717	18,460	84,177	69,051	19,028	88,079
Total - General Fund		13.00	1,352,848	557,991	1,910,839	1,408,400	580,074	1,988,474
Public Records & Legal Specialist *	AFSCME	1.00	75,240	39,039	114,279	79,048	40,832	119,880
Office Assistant (DV Grant)	AFSCME	0.50	22,725	7,575	30,300	22,725	7,575	30,300
Total - Grant Funded & Limited Term		1.50	97,965	46,614	144,579	101,773	48,407	150,180
Total	Total	14.50	\$1,450,813	\$ 604,605	\$2,055,418	\$1,510,173	\$ 628,481	\$2,138,654

* Public Records & Legal Specialist 1.0 FTE Limited-Term Position end date 12/31/2026. This position was previously ARPA funded.

LEGAL SERVICES DEPARTMENT OVERVIEW

Performance Measures

Performance Measures	YTD			Previous Year Ends		
	Target	Q1	Q2	2023	2022	2021
# of days on average to review/process a contract	2.3	2.5	2.3	3.1	2.57	2.78
Average days from incident to charging decision by Prosecutor	14	5	6	11.3	2	N/A
Average days from charging decision to filing complaint in Municipal Court	5	7.5	4.5	10.5	6.06	N/A

Informational Measures	YTD			Previous Year Ends		
	Historic Average	Q1	Q2	2023	2022	2021
# of criminal citation cases filed	2131	559	1060	1646	1623	1576
# of days on average for PRA response (Next Request)	27	16	13.7	12.4	27.57	34
# of days on average for PRA response (GovQA)	26	8.52	8.95	11.46	15.73	21.82

Informational Measures	Historic Average	YTD		Previous Years		
		Q1	Q2	2023	2022	2021
Human Resources						
Number of current (unexpired) Collective Bargaining Agreements as of EOQ (not cumulative)	3	4	4	3	2	3.25
Voluntary Employee Turnover Rate	<12%	4.30%	7.96%	1.80%	12.33%	7.79%
Number of recruitments in progress (not cumulative)	N/A	13	25	19	23	31
Percentage of employees hired during the quarter last year and still employed	86%	100%	88%	80%	90.0%	88%
Average number of days to complete external recruitment (excluding Police Officers)(not cumulative)	<45	60.5	38.7	38.50	44.00	41
Percentage of Applicants who are People of Color	45%	46%	46%	45.0%	45.0%	N/A
Percentage of new hires from underutilized EEO category	29%	33%	28%	32.0%	25.0%	N/A
Risk Management						
Percentage of employees in compliance with quarterly mandatory training (not cumulative).	91%	99%	91%	95.00%	97.00%	85.25%
Percentage Stay at Work applications of total medical releases to light duty	26%	0.00%	0%	38%	0.06	33%
Percentage workers comp developed claim expense of total annual premium cost = Loss Ratio%	164%	7.4%	25.4%	62%	470.7%	149%
Worker's Compensation Experience Factor (not cumulative)	0.95	1.0636	1.0636	0.9151	0.8988	0.8908

LEGAL SERVICES DEPARTMENT OVERVIEW

Purpose/Description

The Legal Services Department is comprised of: Civil Legal Services, Criminal Prosecution Services, City Clerk (includes Election Services) Human Resources and Risk Management.

Goals/Objectives

- Provide services consistent with the highest professional and ethical standards to the City, with the goal of protecting and advancing the City’s interest in protecting and serving the citizens of Lakewood.

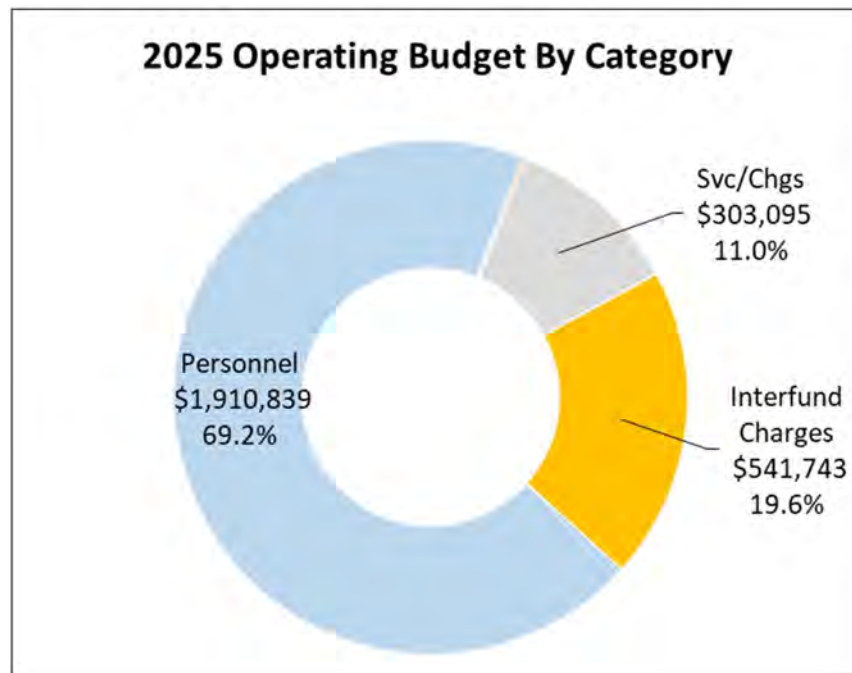
Financial Summary - Department-Wide

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
001	Grants/Donations/Contributions	\$ 74,880	\$ 149,595	\$ 89,816	\$ 547,765	\$ 529,142	\$ 57,246	\$ 53,769	(490,519)	-89.5%
001	General Government	2,410,990	2,578,738	2,562,219	2,650,403	2,772,816	2,876,581	2,936,856	226,178	8.5%
504	Internal Service Charges	1,644,051	2,155,675	2,050,120	2,966,437	2,825,392	3,341,097	3,829,853	374,660	12.6%
504	AWC Retro Refund	-	-	-	-	-	-	-	-	n/a
504	Insurance/3rd Part Recoveries	225,432	314,009	400,000	400,000	400,000	400,000	400,000	-	0.0%
	Total Revenues	\$ 4,355,352	\$ 5,198,017	\$ 5,102,155	\$ 6,564,605	\$ 6,527,350	\$ 6,674,924	\$ 7,220,478	\$ 110,319	1.7%
General Fund Expenditure Summary - Ongoing:										
001	Civil Legal Services	1,145,619	1,080,778	1,043,611	1,094,459	1,245,916	1,276,358	1,339,159	181,899	16.6%
001	Criminal Prosecution	244,960	243,426	270,470	276,195	278,874	217,574	226,699	(58,621)	-21.2%
001	City Clerk	328,368	448,245	510,680	525,602	402,233	508,200	455,962	(17,402)	-3.3%
001	Human Resources	692,043	806,289	737,458	754,147	724,353	760,170	795,157	6,023	0.8%
	Subtotal General Fund Ongoing	\$ 2,410,989	\$ 2,578,738	\$ 2,562,219	\$ 2,650,403	\$ 2,651,377	\$ 2,762,302	\$ 2,816,976	\$ 111,899	4.2%
General Fund Expenditure Summary 1-Time:										
001	Civil Legal Services	37,993	98,168	9,551	48,902	109,438	131,472	134,855	82,570	168.8%
001	Criminal Prosecution	30,314	32,478	73,926	457,880	438,724	30,300	30,300	(427,580)	-93.4%
001	City Clerk	2,005	6,603	2,024	17,333	48,433	2,932	2,553	(14,401)	-83.1%
001	Human Resources	4,569	12,346	4,315	23,650	53,986	6,821	5,941	(16,829)	-71.2%
	Subtotal General Fund 1-Time	\$ 74,881	\$ 149,595	\$ 89,816	\$ 547,765	\$ 650,581	\$ 171,525	\$ 173,649	\$(376,240)	-68.7%
Internal Service Expenditure Summary Ongoing:										
504	Risk Management	1,869,688	2,469,683	2,450,120	3,366,437	3,225,392	3,741,097	4,229,853	374,660	11.1%
	Subtotal Internal Service Ongoing	\$ 1,869,688	\$ 2,469,683	\$ 2,450,120	\$ 3,366,437	\$ 3,225,392	\$ 3,741,097	\$ 4,229,853	\$ 374,660	11.1%
Internal Service Expenditure Summary 1-Time:										
504	Risk Management	-	227,531	-	167,745	167,745	-	-	(167,745)	-100.0%
	Subtotal Internal Service 1-Time	\$ -	\$ 227,531	\$ -	\$ 167,745	\$ 167,745	\$ -	\$ -	\$(167,745)	-100.0%
	Total Expenditures	\$ 4,355,558	\$ 5,425,547	\$ 5,102,155	\$ 6,732,350	\$ 6,695,095	\$ 6,674,924	\$ 7,220,478	\$ (57,426)	-0.9%

LEGAL SERVICES DEPARTMENT OVERVIEW

Financial Summary – General Fund

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Grants/Donations/Contributions	74,880	149,595	89,816	547,765	529,142	57,246	53,769	(490,519)	-89.5%
	General Government	2,410,990	2,578,738	2,562,219	2,650,403	2,772,816	2,876,581	2,936,856	226,178	8.5%
	Total Revenues	\$ 2,485,870	\$ 2,728,333	\$ 2,652,035	\$ 3,198,168	\$ 3,301,958	\$ 2,933,827	\$ 2,990,625	\$ (264,341)	-8.3%
Operating Expenditure:										
11.xxx	Salaries & Wages	1,246,482	1,324,326	1,353,250	1,370,213	1,353,288	1,352,848	1,408,400	(17,365)	-1.3%
11.002/4	Overtime	-	552	-	-	-	-	-	-	n/a
21.xxx	Benefits	496,397	526,295	531,602	537,539	551,769	557,991	580,073	20,452	3.8%
31.xxx	Other Supplies	9,439	7,501	6,825	6,825	6,825	6,625	6,625	(200)	-2.9%
35.xxx	Small Tools/Minor Equipment	-	172	-	-	-	-	-	-	n/a
41.xxx	Professional Services	304,435	323,470	219,575	219,575	219,575	269,875	199,875	50,300	22.9%
43.xxx	Travel & Training	6,186	8,163	24,595	24,595	24,595	19,745	19,745	(4,850)	-19.7%
49.001	Membership Dues	3,256	4,430	4,380	4,380	4,380	4,380	4,380	-	0.0%
49.xxx	Other Services & Charges	352	186	2,545	2,545	2,545	2,545	2,545	-	0.0%
9x.xxx	IS Charges - M&O	327,016	364,857	399,967	467,564	471,234	531,660	580,035	64,096	13.7%
9x.xxx	IS Charges - Reserves	12,918	12,931	12,930	10,616	10,616	10,083	8,749	(533)	-5.0%
	Subtotal Operating Exp	\$ 2,410,989	\$ 2,578,738	\$ 2,562,219	\$ 2,650,403	\$ 2,651,377	\$ 2,762,302	\$ 2,816,976	\$ 111,899	4.2%
Capital & 1-Time Funded:										
	Personnel Costs	30,314	30,313	73,926	86,478	67,322	144,578	150,180	58,100	67.2%
	Services & Charges	30,407	73,214	-	371,402	371,402	-	-	(371,402)	-100.0%
	Capital	8,339	27,840	4,370	15,519	15,519	-	-	(15,519)	-100.0%
	IS Charges - M&O & Capital	5,821	18,228	11,520	74,366	196,338	26,947	23,469	(47,419)	-63.8%
	Subtotal One-time Exp	\$ 74,881	\$ 149,595	\$ 89,816	\$ 547,765	\$ 650,581	\$ 171,525	\$ 173,649	\$ (376,240)	-68.7%
	Total Expenditures	\$ 2,485,870	\$ 2,728,333	\$ 2,652,035	\$ 3,198,168	\$ 3,301,958	\$ 2,933,827	\$ 2,990,625	\$ (264,341)	-8.3%



LEGAL SERVICES CIVIL LEGAL SERVICES

Purpose/Description

The Civil Legal Services Division provides legal advice to the City Council, the City Manager and other City Departments as well as various Boards and Commissions to ensure legally sound decisions in developing and carrying out City policies; reviews ordinances, resolutions and related documents needed to carry out City policies; reviews and updates franchise agreements; and initiates or defends lawsuits directly or by coordinating with insurance defense counsel through Washington Cities Insurance Authority (WCIA). WCIA provides pre-defense services and legal training as a membership benefit. The Civil Legal Services division represents the City in all administrative proceedings such as code enforcement, drug forfeiture, nuisance, and abatement cases. These matters typically originate from the Community Safety Resource Team, Community and Economic Development, and Police Departments.

Goal/Objectives

- Provide timely and useful legal advice for routine departmental functions.
- Assist with high profile projects such as labor negotiations, major code revision, and application for new legal requirements.
- Process routine documents such as contracts, resolutions, and ordinances.

LEGAL SERVICES **CIVIL LEGAL SERVICES**

Financial Summary

The proposed operating budget totals \$1.28M in 2025 and \$1.34M in 2026. The 2025 proposed operating budget is a 16.6% or \$182K increase from the 2024 adjusted budget. Highlights of the 2025 proposed operating budget compared to the 2024 adjusted budget are as follows:

- Salaries & Wages / Benefits – the change is due to position shifts between Civil Legal Services and City Clerk and step increases based on performance evaluations and the resulting increases to payroll benefits such as retirement, increases in healthcare premiums and actual placement of positions compared to the adjusted budget and alignment of assigned personnel.
- Other Supplies – decrease in meeting meals for monthly business meetings and Pierce County Bar Association Law Day.
- Professional Services – eliminate ABC Legal Messenger Services and decrease court reporter services, independent civil legal counsel for projects, and labor attorney fees.
- Travel & Training – decrease due to reducing travel costs to the Tacoma-Pierce County Bar Association Annual Conference, Washington State Association Of Municipal Attorneys Fall & Spring Conference, and continuing education credits.
- Internal service charges M&O - the increase is primarily WCIA assessment and information technology, and a decrease in information technology reserves.

The changes in the capital and 1-time funded programs are as follows:

2024 programs include:

- Internal Service – information technology which includes computer replacement, co-location disaster recovery servers, managed services providers, MS Office and Share Point implementation, risk management-WCIA assessment and property management-beam maintenance project.

2025/2026 programs include:

- Extending the limited-term Public Records Officer & Legal Specialist thru 12/31/2026; and internal service funds for information technology which includes computer replacement, add/replace WI-FI, server host replacement, cyber security and replace/expand video surveillance.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	General Government	1,183,612	1,178,946	1,053,162	1,143,361	1,355,354	1,407,830	1,474,014	264,469	23.1%
	Total Revenues	\$ 1,183,612	\$ 1,178,946	\$ 1,053,162	\$ 1,143,361	\$ 1,355,354	\$ 1,407,830	\$ 1,474,014	\$ 264,469	23.1%
Operating Expenditure:										
11.xxx	Salaries & Wages	552,322	571,033	518,446	531,169	638,223	666,515	693,941	135,346	25.5%
11.002/4	Overtime	-	331	-	-	-	-	-	-	n/a
21.xxx	Benefits	231,740	241,930	228,812	233,265	276,208	286,880	298,337	53,615	23.0%
31.xxx	Other Supplies	171	183	325	325	325	125	125	(200)	-61.5%
41.xxx	Professional Services	126,126	26,658	47,625	47,625	47,625	28,125	28,125	(19,500)	-40.9%
43.xxx	Travel & Training	4,110	2,697	10,580	10,580	10,580	6,630	6,630	(3,950)	-37.3%
49.001	Membership Dues	1,935	1,723	1,920	1,920	1,920	1,920	1,920	-	0.0%
49.xxx	Other Services & Charges	352	19	500	500	500	500	500	-	0.0%
9x.xxx	IS Charges - M&O	220,910	228,245	227,444	262,574	264,033	279,786	304,382	17,212	6.6%
9x.xxx	IS Charges - Reserves	7,951	7,959	7,959	6,502	6,502	5,877	5,199	(625)	-9.6%
	Subtotal Operating Exp	\$ 1,145,619	\$ 1,080,778	\$ 1,043,611	\$ 1,094,459	\$ 1,245,916	\$ 1,276,358	\$ 1,339,159	\$ 181,899	16.6%
Capital & 1-Time Funded:										
	Personnel Costs	-	-	-	-	-	114,278	119,880	114,278	n/a
	Services & Charges	29,407	71,049	-	-	-	-	-	-	n/a
	Capital	6,671	16,580	3,606	13,394	13,394	-	-	(13,394)	-100.0%
	IS Charges - M&O & Capital	1,915	10,539	5,945	35,508	96,044	17,194	14,975	(18,314)	-51.6%
	Subtotal One-time Exp	\$ 37,993	\$ 98,168	\$ 9,551	\$ 48,902	\$ 109,438	\$ 131,472	\$ 134,855	\$ 82,570	168.8%
	Total Expenditures	\$ 1,183,612	\$ 1,178,946	\$ 1,053,162	\$ 1,143,361	\$ 1,355,354	\$ 1,407,830	\$ 1,474,014	\$ 264,469	23.1%

LEGAL SERVICES CRIMINAL PROSECUTION SERVICES

Purpose/Description

The Criminal Prosecution Services Division prosecutes all violations of City criminal and traffic ordinances, including building and zoning code violations for the Cities of Lakewood, DuPont and the Town of Steilacoom. Prosecution services are provided by an in-house prosecution team.

Goal/Objectives

- Provide competent and cost-effective prosecution services to Lakewood and its clients.
- Make appropriate case load management recommendations.
- Provide timely discovery to opposing counsel and appropriate levels of support to contract or in-house counsel.
- Continue providing legal updates and any appropriate training to law enforcement officers.
- Continue to work with community partners to respond to the needs of domestic violence victims living within our community.
- Provide timely responsive pleadings in response to motions and appeals.

LEGAL SERVICES CITY CLERK

Purpose/Description

The City Clerk Division is designated as the Public Records Officer and provides legislative and administrative support to the City Council; is responsible for all aspects of information management to include contracts, retention, disclosure of public records and disposition; and all aspects of administrative procedure, including public notice, bidding, administrative appeals, and administrative hearings, generally.

This division is also responsible for Election Services. This includes ensuring compliance with election requirements and is responsible for coordinating all City election procedures with the County Auditor. The election services function provides information and inquiries relating to funding for municipal elections as well as the referendum and initiative process.

Goal/Objectives

- Implement automated City Council agenda workflow and document management system.
- Ensure smooth proceedings of the City Council public meeting.
- Ensure broad and fair citizen advisory commission/committee recruitment process.
- Improve access to public records through good records management and use of technology.
- Effectively coordinate hearing examiner process and ensure timely issuance of opinion.
- Provide timely and useful information relative to election laws as required by State statutes.
- Assist in the initiative and referendum process.

LEGAL SERVICES CITY CLERK

Financial Summary

The proposed operating budget totals \$508K in 2025 and \$456K in 2026. The 2025 proposed operating budget is a decrease by 3.3% or \$17.4K from the 2024 adjusted budget. Highlights of the 2025 proposed operating budget compared to the 2024 adjusted budget are as follows:

- Salaries & Wages / Benefits – decrease due to position shifts between City Clerk and Civil Legal Services from adjusted budget and alignment of assigned personnel.
- Professional Services – increased election/voter costs to align with actual/anticipated cost increase.
- Internal Service M&O Charges – the increase is primarily WCIA assessment and information technology, and a decrease in information technology reserves.

The changes in the capital and 1-time funded programs are as follows:

2024 programs include:

- Internal Service – information technology which includes computer replacement, co-location disaster recovery servers, managed services providers, MS Office and Share Point implementation, risk management-WCIA assessment and property management-beam maintenance project.

2025/2026 programs include:

- Internal service – information technology which includes computer replacement, add/replace WI-FI, server host replacement, cyber security and replace/expand video surveillance.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	General Government	330,373	454,848	512,704	542,935	450,666	511,132	458,515	(31,803)	-5.9%
	Total Revenues	\$ 330,373	\$ 454,848	\$ 512,704	\$ 542,935	\$ 450,666	\$ 511,132	\$ 458,515	\$ (31,803)	-5.9%
Operating Expenditure:										
11.xxx	Salaries & Wages	96,396	101,154	194,304	194,304	102,624	106,728	111,000	(87,576)	-45.1%
21.xxx	Benefits	47,704	50,753	85,163	85,163	52,139	54,026	56,003	(31,137)	-36.6%
31.xxx	Other Supplies	54	322	100	100	100	100	100	-	0.0%
41.xxx	Professional Services	157,011	250,866	143,000	143,000	143,000	213,000	143,000	70,000	49.0%
43.xxx	Travel & Training	195	40	3,815	3,815	3,815	3,815	3,815	-	0.0%
44.xxx	Ads, Taxes & Assessments	4,508	5,855	6,250	6,250	6,250	6,250	6,250	-	0.0%
49.001	Membership Dues	20	728	375	375	375	375	375	-	0.0%
49.xxx	Other Services & Charges	-	155	-	-	-	-	-	-	n/a
9x.xxx	IS Charges - M&O	20,926	36,819	76,120	91,213	92,548	122,153	133,994	30,940	33.9%
9x.xxx	IS Charges - Reserves	1,552	1,553	1,553	1,382	1,382	1,753	1,425	371	26.8%
	Subtotal Operating Exp	\$ 328,368	\$ 448,245	\$ 510,680	\$ 525,602	\$ 402,233	\$ 508,200	\$ 455,962	\$ (17,402)	-3.3%
Capital & 1-Time Funded:										
	Capital	1,668	3,589	764	2,125	2,125	-	-	(2,125)	-100.0%
	IS Charges - M&O & Capital	337	3,014	1,260	15,208	46,308	2,932	2,553	(12,276)	-80.7%
	Subtotal One-time Exp	\$ 2,005	\$ 6,603	\$ 2,024	\$ 17,333	\$ 48,433	\$ 2,932	\$ 2,553	\$ (14,401)	-83.1%
	Total Expenditures	\$ 330,373	\$ 454,848	\$ 512,704	\$ 542,935	\$ 450,666	\$ 511,132	\$ 458,515	\$ (31,803)	-5.9%

LEGAL SERVICES HUMAN RESOURCES

Purpose/Description

The Human Resources Division provides functional expertise, support, and risk management coordination support to management and employees so City departments can successfully deliver efficient and cost-effective government services to citizens. The purpose is to develop and administer fair and equitable human resources and risk management systems, which are in alignment with City goals, and objectives, balance the needs of employees and the City, and ensure compliance with applicable rules and regulations.

Goals/Objectives

- Attract and retain a highly qualified, diverse workforce.
- Foster amicable employee/labor relations.
- Promote employee safety, wellness and high productivity and performance.
- Ensure compliance with laws and regulations.
- Maintain consistency and fairness when implementing and administering policy decisions and direction.

LEGAL SERVICES HUMAN RESOURCES

Financial Information

The proposed operating budget totals \$760K in 2025 and \$795K in 2026. This is an increase of 0.8% or \$6K from the 2024 adjusted operating budget. Highlights of the 2025 proposed budget compared to the 2024 adjusted operating budget are as follows:

- Salaries & Wages / Benefits – the decrease in salary & wages is due primarily to the retirement of long-term employee and hire of new employee. Increases in healthcare premiums.
- Professional Services – decrease in HAS/FSA benefit administration and catering and venue rental for the employee recognition events and a decrease in employee general session webinars and classes.
- Internal Service M&O Charges – Internal service charges M&O - the increase is primarily WCIA assessment and information technology, and a decrease in information technology reserves.

The changes in the capital and 1-time funded programs are as follows:

2024 programs include:

- Internal Service – information technology which includes computer replacement, co-location disaster recovery servers, managed services providers, MS Office and Share Point implementation, risk management-WCIA assessment and property management-beam maintenance project.

2025/2026 programs include:

- Internal service – information technology which includes computer replacement, add/replace WI-Fi, server host replacement, cyber security and replace/expand video surveillance.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	General Government	696,612	818,635	741,773	777,797	778,339	766,991	801,098	(10,806)	-1.4%
	Total Revenues	\$ 696,612	\$ 818,635	\$ 741,773	\$ 777,797	\$ 778,339	\$ 766,991	\$ 801,098	\$ (10,806)	-1.4%
Operating Expenditure:										
11.xxx	Salaries & Wages	424,005	473,565	436,608	436,608	410,496	426,936	443,976	(9,672)	-2.2%
11.002/4	Overtime	-	222	-	-	-	-	-	-	n/a
21.xxx	Benefits	147,419	173,154	157,049	157,049	152,493	157,280	163,617	231	0.1%
31.xxx	Other Supplies	9,171	6,750	6,300	6,300	6,300	6,300	6,300	-	0.0%
35.xxx	Small Tools/Minor Equipment	-	172	-	-	-	-	-	-	n/a
41.xxx	Professional Services	20,819	44,088	28,950	28,950	28,950	28,750	28,750	(200)	-0.7%
43.xxx	Travel & Training	1,809	4,433	6,950	6,950	6,950	6,950	6,950	-	0.0%
44.xxx	Ads, Taxes & Assessments	-	-	300	300	300	300	300	-	0.0%
49.001	Membership Dues	225	694	1,200	1,200	1,200	1,200	1,200	-	0.0%
49.xxx	Other Services & Charges	-	-	280	280	280	280	280	-	0.0%
9x.xxx	IS Charges - M&O	85,180	99,794	96,403	113,778	114,652	129,721	141,659	15,943	14.0%
9x.xxx	IS Charges - Reserves	3,415	3,419	3,418	2,732	2,732	2,453	2,125	(279)	-10.2%
	Subtotal Operating Exp	\$ 692,043	\$ 806,289	\$ 737,458	\$ 754,147	\$ 724,353	\$ 760,170	\$ 795,157	\$ 6,023	0.8%
Capital & 1-Time Funded:										
	Services & Charges	1,000	-	-	-	-	-	-	-	n/a
	Capital	-	7,671	-	-	-	-	-	-	n/a
	IS Charges - M&O & Capital	3,569	4,675	4,315	23,650	53,986	6,821	5,941	(16,829)	-71.2%
	Subtotal One-time Exp	\$ 4,569	\$ 12,346	\$ 4,315	\$ 23,650	\$ 53,986	\$ 6,821	\$ 5,941	\$ (16,829)	-71.2%
	Total Expenditures	\$ 696,612	\$ 818,635	\$ 741,773	\$ 777,797	\$ 778,339	\$ 766,991	\$ 801,098	\$ (10,806)	-1.4%

LEGAL SERVICES HUMAN RESOURCES: RISK MANAGEMENT

Purpose/Description

The City of Lakewood is a member of the Washington Cities Insurance Authority (WCIA). WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring and/or jointly contracting for risk management services.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, public officials' errors or omissions, stop gap, and employee benefits liability. Limits are \$4 million per occurrence self-insured layer, and \$16 million per occurrence in the re-insured excess layer. The excess layer is insured by the purchase of reinsurance and insurance and is subject to aggregate limits. Total limits are \$20 million per occurrence subject to aggregate sub-limits in the excess layers. The Board of Directors determines the limits and terms of coverage annually.

Insurance coverage for property, automobile physical damage, fidelity, inland marine, and boiler and machinery are purchased on a group basis. Various deductibles apply by type of coverage. Property insurance and auto physical damage are self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that amount by the purchase of insurance.

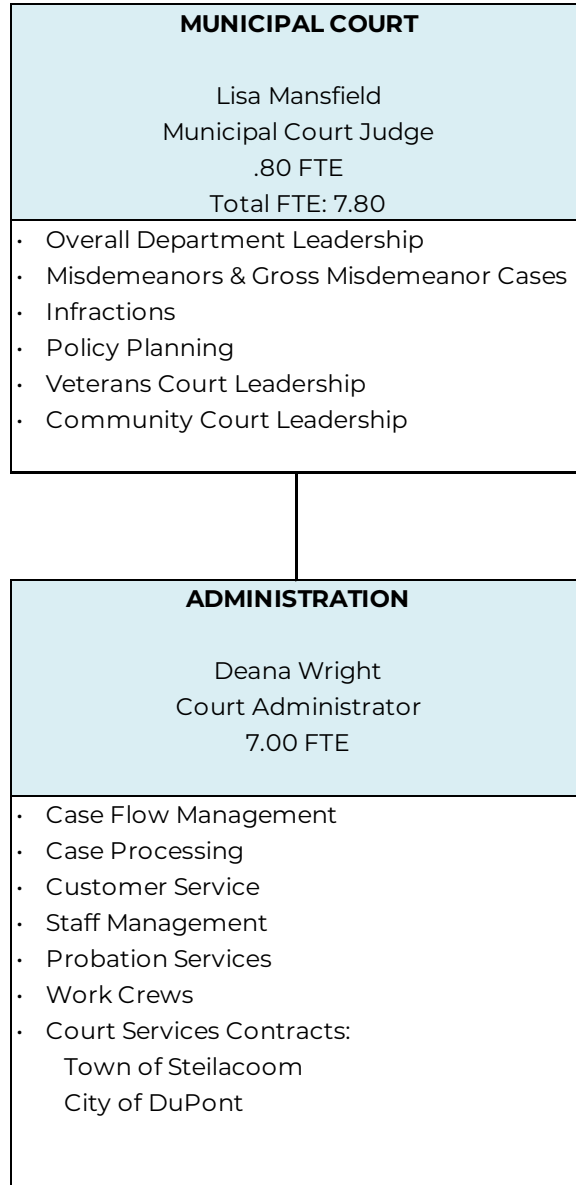
In-house services include risk management consultation, loss control field services, claims, pre-defense and litigation administration, and loss analyses. WCIA contracts for the claim's investigation consultants for personnel issues and land use problems, insurance brokerage, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, and administrative expenses. As outlined in the inter-local agreement, WCIA retains the right to additionally assess the membership for any funding shortfall.

WCIA extends generous services to its members such as risk management education and comprehensive risk field services. These services combined with aggressive claims and litigation, allows the WCIA team to respond effectively to member needs. WCIA intentionally assumes the "working layer of losses: with limited reliance upon reinsurance for catastrophic losses. All of this makes for a complete pre- and post-loss management program.

Goals/Objectives

- Provide risk management coordination support to timely identify and address risks through WCIA services.
- Increase employee awareness of risk management best practices, policies, procedures and resources.



MUNICIPAL COURT

Primary Alignment with City Council Goals / Strategic Plan Objectives and Strategies

Goal 2: Public Safety

- Focus on Community Engagement to increase Community Based Policing
 - The Court promotes open communication with community groups to encourage partnerships. We have made presentations to groups such as Rotary Club and the Kiwanis Club to foster community awareness of public safety and community justice issues.
 - The Court regularly participates in the Citizen's Police Academy in an effort to educate Lakewood citizens about Court functions and justice issues in the community.
- Reduce Crime and Fear of Victimization/Other Public Safety Goals
 - In addition to traditional court functions, Lakewood Municipal Court offers 2 grant funded Therapeutic Court models: Veterans Treatment Court and Community Court. These courts offer an alternative to traditional court with a focus on underlying treatment needs of court participants. Lakewood Municipal Court Probation is instrumental in the implementation of our court compliance efforts in both our traditional and Therapeutic Court models.
 - By linking defendants with the services, they need, both Veterans Treatment Court and Community Court break the cycle of "revolving door" crime (individuals who cycle in and out of the justice system).

Lakewood Municipal Court works in partnership with local housing resources such as Housing Justice Project, Tacoma Housing Authority, Transitional Housing, Coordinated Entry and 211. This partnership helps to alleviate the immediate need for housing that many court participant's experience.

Lakewood Municipal Court addresses the growing community need for Domestic Violence education by offering a lower cost yet highly effective program called Domestic Violence Moral Recantation (DVMRT) led by Officer Lomeli and Darrell Knoedler. This is a peer group led by Lakewood Municipal Court Probation, and it has proven highly effective in reducing domestic violence recidivism.

Community Court's Case Manager gives one on one attention to Community Court Participants and helps them directly or links them to services such as parenting classes, resume assistance, TANF/food stamps, transportation and tutoring assistance. Alcohol and Drug abuse treatment as well as Anger Management are addressed.

- Reduce Traffic Collisions to Create Safer Communities
 - Lakewood Municipal Court offers multiple traffic calendars monthly to include contested and mitigation hearings. Photo violations are also addressed in Lakewood Municipal Court.

City Council Commitments

- Commitment to diversity, equity, inclusion and belonging

MUNICIPAL COURT

Department Functions by Criteria

Legally Mandated

- Adjudication of misdemeanor and gross misdemeanor offenses committed by adults. RCW 39.24.180.
- Compliance with GR 31.1 (Court's version of PRA).

Important

- Provide Veterans Treatment Court for eligible military veterans.
- Provide Community Court for unhoused and addicted individuals
- Video hearings for inmates at Nisqually Jail, thus avoiding transport costs.
- Alternative sentencing for non-violent offenders.
- Collections amnesty program.
- Streamlining of interpreters.
- Regular evaluation of staffing needs.
- Issuance of no-contact orders.
- Issuance of Firearm Surrender Orders.
- Issuance of arrest warrants.
- Jail sentences in appropriate cases.
- Bail in appropriate cases.
- Suspension of driver's licenses.
- Requirement of treatment when appropriate.
- Requirement of ignition interlock devices on motor vehicles when appropriate.
- Work crew sentences to improve public facilities and hold offenders accountable.
- Probation services for Lakewood and all contract jurisdictions.
- Photo Enforcement.
- Code Enforcement.

MUNICIPAL COURT

2023/2024 Accomplishments

- Further enhanced electronic forms through via O-Court workflow system.
- Audited 9000 + Photo infractions
- Wrote off over \$1.5m in stale accounts deemed uncollectable over 10 years as authorized by state law.
- Submitted and awarded \$184K from Administrative Office of the Courts (AOC) Grant for creation of Community Court.
- Fully implemented Community Court with stipend from AOC
- Attended National Drug Court Conference Veteran Court team, funded by the DOJ grant.
- Cross-trained for broader coverage and greater efficiency.
- Court Clerk awarded 2023 Probation Support Staff of the Year by Misdemeanant Probation Association (MPA).
- Judge presented on the topic of Artificial Intelligence (AI) at the Spring DMCJA Conference.
- Implementation of virtual hearings via zoom/you tube live streaming for Nisqually inmates and individuals who live out of area/state to resolve their cases
- Utilized virtual hearings for interpreters whose language is unique and difficult to find.
- Partnered with Prosecutor's office to vacate convictions for drug related cases re: State v Blake.

MUNICIPAL COURT

2025/2026 Anticipated Key projects

- Public Access to DMS (Document Management System) (for the public to obtain records and parties to file documents electronically).
- Expand Veterans Court per the DOJ grant, high risk offenders.
- Enhance and expand Community Court
- Attend National Drug Court Conference with Veteran Court team, funded by the DOJ grant.
- Promote education about Courts with an emphasis on Access to Justice Issues.
- Attend regional Community Court conferences with funds from AOC stipend

MUNICIPAL COURT

Service / Program Changes

Service/ Program	Description & Justification, and Operational Impact	Change		Year 2025		Year 2026	
		FTE	Fleet	1-Time	Ongoing	1-Time	Ongoing
Line Item Reductions	Office & Operating Supplies	-	-	\$ -	\$ (3,000)	\$ -	\$ (3,000)
	Uniform for 1 Court Compliance Officer	-	-	-	(1,400)	-	(1,400)
	Electronic Home Monitorin (no longer offered)	-	-	-	(18,795)	-	(18,795)
	Sewer (no longer performing work crew)	-	-	-	(2,200)	-	(2,200)
Vacant Position	Eliminate Vacant Office Assistant	(1.00)	-	\$ -	\$ (91,593)	\$ -	\$ (96,157)
Total		(1.00)	-	\$ -	\$(116,988)	\$ -	\$(121,552)

Position Inventory

Positions	Group	2022 Actual	2023 Actual	2024			2025 Adopted	2026 Adopted
				Original	Adjusted	Year-end		
Municipal Court Judge	Non-Rep	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Court Administrator	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Court Compliance Officer	AFSCME	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Lead Court Clerk	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Court Clerk	AFSCME	4.00	4.00	4.00	4.00	4.00	3.00	3.00
Total		8.80	8.80	8.80	8.80	8.80	7.80	7.80
<i>Chg from prior year (2025 & 2026 compared to 2024 Original Budget)</i>		-	-	-	-	-	(1.00)	-

Position Title	Group	FTE	2025			2026		
			Salary	Benefits	Total	Salary	Benefits	Total
Municipal Court Judge	Non-Rep	0.80	\$ 157,416	\$ 62,445	\$ 219,861	\$ 163,704	\$ 65,082	\$ 228,786
Court Administrator	Non-Rep	1.00	130,032	40,234	170,266	135,240	41,682	176,922
Lead Court Clerk	AFSCME	1.00	89,784	50,360	140,144	92,496	52,323	144,819
Court Compliance Officer	AFSCME	1.00	83,985	31,610	115,595	88,227	33,052	121,279
Court Compliance Officer	AFSCME	1.00	74,760	31,976	106,736	77,016	33,230	110,246
Court Clerk	AFSCME	1.00	73,704	27,409	101,113	75,912	28,415	104,327
Court Clerk	AFSCME	1.00	73,704	38,871	112,575	75,912	40,369	116,281
Court Clerk	AFSCME	1.00	66,927	29,696	96,623	70,314	30,862	101,176
Total		7.80	\$ 750,312	\$ 312,602	\$ 1,062,914	\$ 778,821	\$ 325,015	\$ 1,103,836

MUNICIPAL COURT

Performance Measures

Performance Measures	Target	YTD		Previous Year Ends		
		Q1	Q2	2023	2022	2021
# of community group road tours	8	3	5	14	12	15
Cost saved from reduced number of court transports	\$35,000	\$12,737	\$24,877	\$103,218	\$21,249	\$30,516
Number of Veteran's Court participants	18	7	6	10	7	29

Informational Measures	Historic Average	YTD		Previous Year Ends		
		Q1	Q2	2023	2022	2021
# of incidents with offenders involving risk management	-	0	0	0	0	0
# of work crew hours performed in lieu of jail	1048	32	64	232	408	568
Cost saved by using alternative sentencing	47406	\$4,104		\$85,302	\$83,048	\$30,426
Number of Veteran's Court graduates	5	1	1	1	2	7

MUNICIPAL COURT

Purpose & Description

The Municipal Court is a court of limited jurisdiction that handles infractions, misdemeanors and gross misdemeanor offenses that occur in the City of Lakewood. The Municipal Court provides court services on a contract basis to Town of Steilacoom and the City of DuPont. Municipal Court programs include: Veterans Treatment Court; Community Court, Municipal Court community presentations; transportation of defendants to court for pending hearings; electronic home monitoring (EHM); community service work crew program; probation; and court hearings via video at Nisqually Corrections.

Goals/Objectives

- Dispense fair, equitable justice to deter crime and to safeguard the community.
- Utilize a therapeutic court model such as Veterans/Community Court in appropriate cases.
- Ensure compliance with laws set forth by the City, State and Constitution.
- Effectively monitor defendants to confirm compliance with court ordered conditions.
- Promote access to justice through partnerships, programming and education.
- Fiscal responsibility.

Financial Information

The proposed operating budget totals \$1.51M in 2025 and \$1.58M in 2026. The 2025 proposed budget is a 4.9% or \$78K decrease from the 2024 adjusted budget. Highlights of the 2025 proposed operating budget compared to the 2024 adjusted budget are as follows:

- Salaries & Wages / Benefits – the decrease is due primarily to eliminating a vacant Office Assistant 1.0 FTE.
- Other Supplies – decrease in compliance officer uniform and other office supplies.
- Professional Services – decrease in electronic home monitoring equipment.
- Utilities – removal of Port-O-Let services (no work crew).
- Internal Service M&O Charges – added WCIA assessment increase and information technology projects.

Capital and 1-time funded programs are as follows:

2024 programs include:

- Office of Public Defense and Veterans Court grants
- Internal service charges for information technology which includes computer replacement, co-location disaster recovery servers, managed services providers, MS Office and Share Point implementation, risk management-WCIA assessment and property management-beam maintenance project.

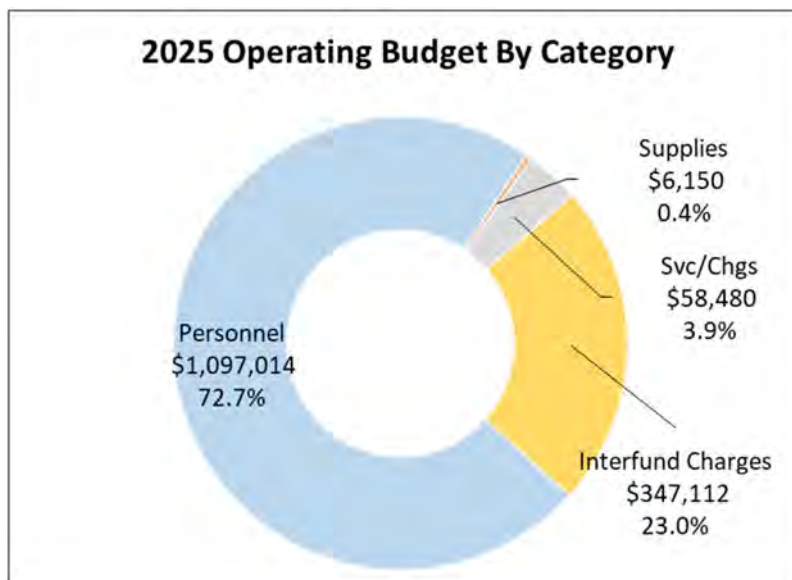
2025/2026 programs include:

- Internal service charges for information technology which includes computer replacement, add/replace WI-FI, server host replacement, cyber security and replace/expand video surveillance.

MUNICIPAL COURT

Financial Information

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Fines & Forfeitures - Municipal Court	286,285	239,322	346,500	346,500	263,560	263,600	263,600	(82,900)	-23.9%
	Court Services Contract - Univ Place	(13,520)	-	-	-	-	-	-	-	n/a
	Court Services Contract - Steilacoom	110,167	213,840	115,800	66,242	220,300	226,900	233,700	160,658	242.5%
	Court Services Contract - Dupont	128,914	169,551	95,700	361,044	174,600	179,800	185,200	(181,244)	-50.2%
	Grants/Donations/Contributions	48,825	153,830	11,600	319,045	318,549	12,152	10,584	(306,893)	-96.2%
	General Government	1,322,837	850,665	966,353	813,312	1,047,794	838,456	895,039	25,144	3.1%
	Total Revenues	\$ 1,883,509	\$ 1,627,208	\$ 1,535,953	\$ 1,906,143	\$ 2,024,803	\$ 1,520,908	\$ 1,588,123	\$ (385,235)	-20.2%
Operating Expenditure:										
11.xxx	Salaries & Wages	659,938	682,585	804,944	830,389	852,552	750,312	778,821	(80,077)	-9.6%
11.011	Temporary Help	19,620	29,371	18,100	18,100	18,100	18,100	18,100	-	0.0%
11.002/4	Overtime	26,216	107,351	16,000	16,000	16,000	16,000	16,000	-	0.0%
21.xxx	Benefits	292,708	322,134	318,767	327,673	355,555	312,602	325,015	(15,071)	-4.6%
31.xxx	Other Supplies	4,706	7,003	9,800	9,800	9,800	5,400	5,400	(4,400)	-44.9%
35.xxx	Small Tools/Minor Equipment	4,720	1,803	750	750	750	750	750	-	0.0%
41.xxx	Professional Services	556,152	30,518	34,300	34,300	34,300	15,505	15,505	(18,795)	-54.8%
43.xxx	Travel & Training	1,305	2,182	3,100	3,100	3,100	3,100	3,100	-	0.0%
47.xxx	Utilities	1,430	1,520	2,200	2,200	2,200	-	-	(2,200)	-100.0%
49.001	Membership Dues	1,318	695	1,225	1,225	1,225	1,225	1,225	-	0.0%
49.xxx	Other Services & Charges	41,759	55,459	38,650	38,650	38,650	38,650	38,650	-	0.0%
9x.xxx	IS Charges - M&O	205,598	213,536	257,296	296,815	299,134	333,701	361,562	36,886	12.4%
9x.xxx	IS Charges - Reserves	19,212	19,221	19,221	8,096	8,096	13,411	13,411	5,315	65.6%
	Subtotal Operating Exp	\$ 1,834,684	\$ 1,473,378	\$ 1,524,353	\$ 1,587,098	\$ 1,639,462	\$ 1,508,756	\$ 1,577,539	\$ (78,342)	-4.9%
Capital & 1-Time Funded:										
	Services & Charges	38,121	112,286	-	255,115	255,115	-	-	(255,115)	-100.0%
	IS Charges - M&O & Capital	10,704	41,544	11,600	63,930	130,226	12,152	10,584	(51,778)	-81.0%
	Subtotal One-time Exp	\$ 48,825	\$ 153,830	\$ 11,600	\$ 319,045	\$ 385,341	\$ 12,152	\$ 10,584	\$ (306,893)	-96.2%
	Total Expenditures	\$ 1,883,509	\$ 1,627,208	\$ 1,535,953	\$ 1,906,143	\$ 2,024,803	\$ 1,520,908	\$ 1,588,123	\$ (385,235)	-20.2%



MUNICIPAL COURT

Statistical Information – Filings & Hearings

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	-	-	-	-	-

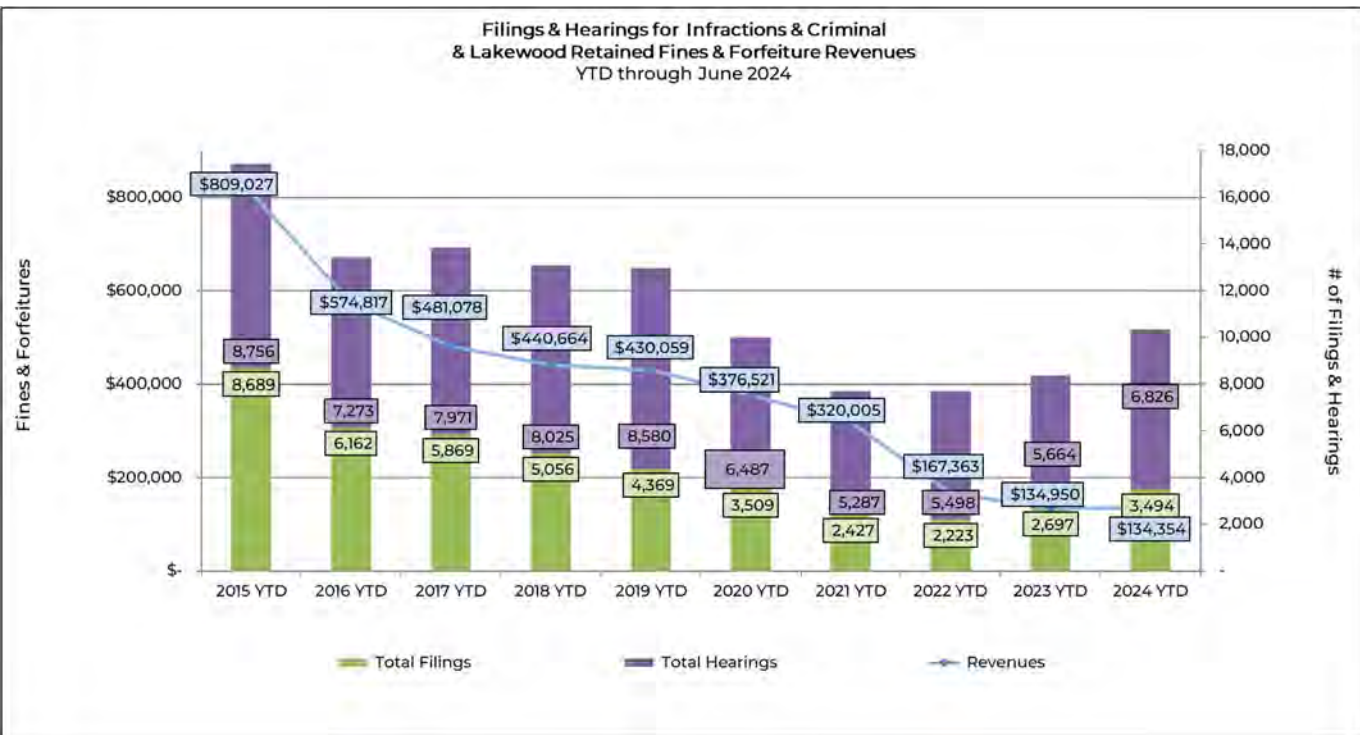
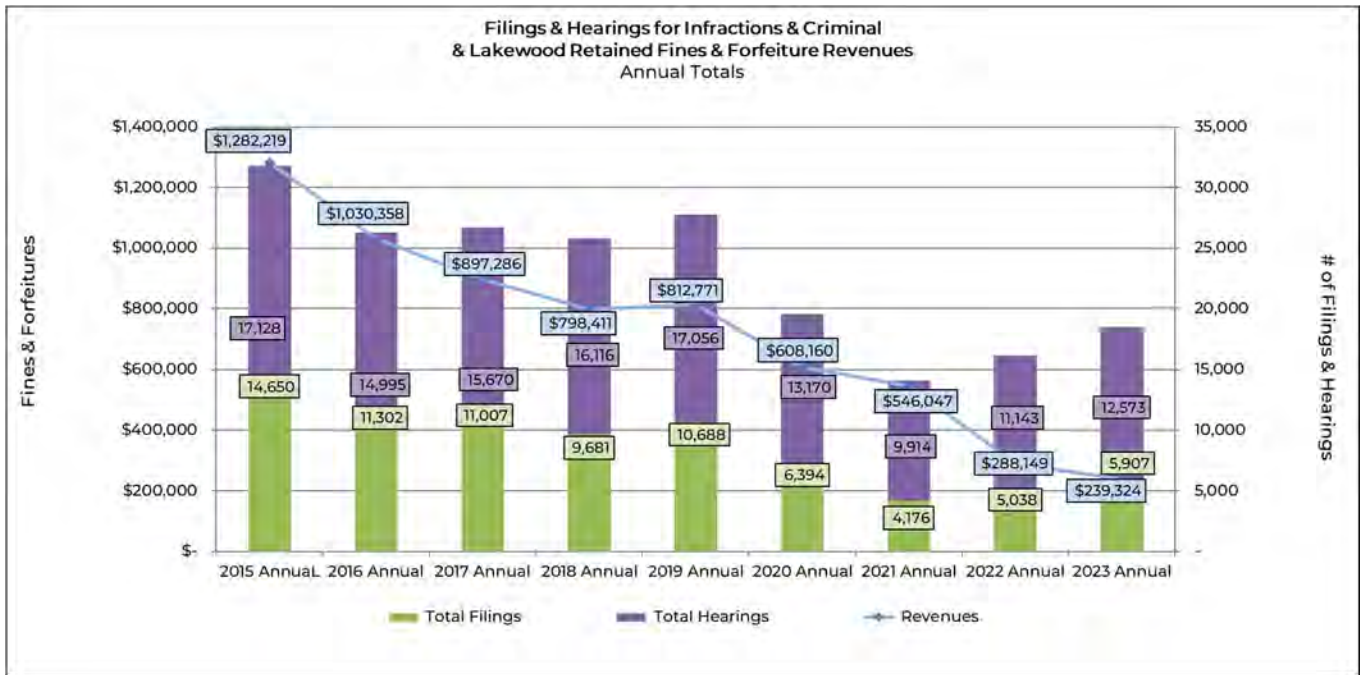
MUNICIPAL COURT

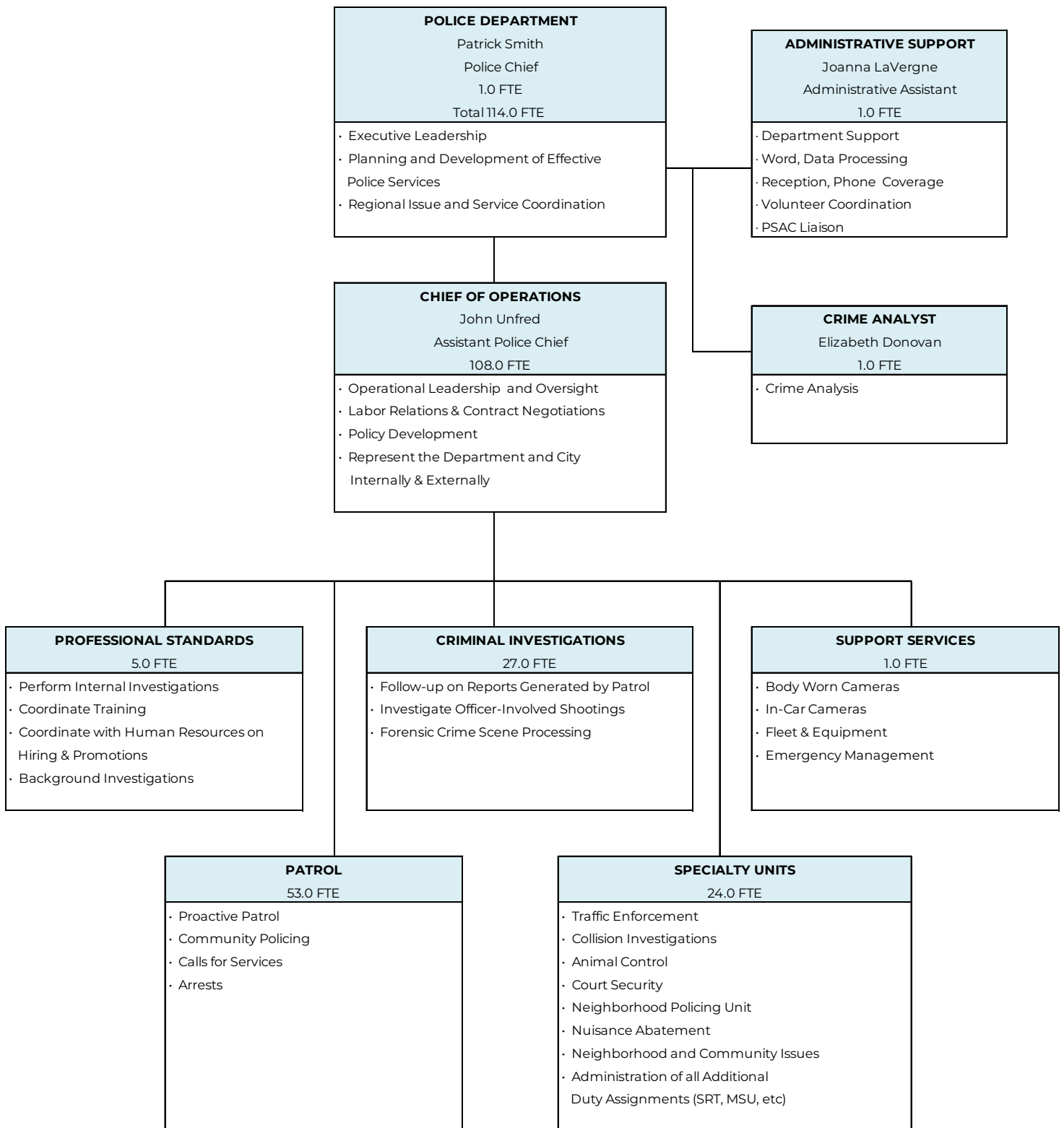
Statistical Information – Filings & Hearings (continued)

Total YTD June	FILINGS			HEARINGS			Photo/Camera	
	Infractions	Criminal	Total Filings	Infractions	Criminal	Total Hearings	Filings	Hearings
2024	2,434	1,060	3,494	765	6,061	6,826	16,017	1,066
Lakewood	871	997	1,868	342	5,696	6,038	8,650	185
University Place	12	-	12	2	35	37	-	-
Steilacoom	200	38	238	53	227	280	-	-
DuPont	1,351	25	1,376	368	103	471	7,367	881
2023	1,989	708	2,697	747	4,919	5,666	10,214	224
Lakewood	797	659	1,456	244	4,498	4,742	9,749	224
University Place	4	-	4	4	81	85	-	-
Steilacoom	143	29	172	77	185	262	-	-
DuPont	1,045	20	1,065	422	155	577	465	-
2022	1,374	849	2,223	368	5,130	5,498	10,184	200
Lakewood	603	757	1,360	178	4,621	4,799	10,184	200
University Place	4	1	5	1	121	122	-	-
Steilacoom	642	57	699	164	208	372	-	-
DuPont	125	34	159	25	180	205	-	-
2021	1,552	875	2,427	797	4,490	5,287	10,331	112
Lakewood	1,146	763	1,909	635	3,918	4,553	10,331	112
University Place	9	5	14	34	250	284	-	-
Steilacoom	279	57	336	80	168	248	-	-
DuPont	118	50	168	48	154	202	-	-
2020	2,358	1,151	3,509	1,274	5,213	6,487	5,633	149
Lakewood	1,676	948	2,624	1,002	4,371	5,373	5,633	149
University Place	202	108	310	119	529	648	-	-
Steilacoom	307	52	359	87	175	262	-	-
DuPont	173	43	216	66	138	204	-	-
2019	2,972	1,397	4,369	1,252	7,328	8,580	7,986	171
Lakewood	2,051	1,144	3,195	910	5,855	6,765	7,986	171
University Place	207	132	339	130	876	1,006	-	-
Steilacoom	511	90	601	157	335	492	-	-
DuPont	203	31	234	55	262	317	-	-
2018	3,322	1,734	5,056	1,194	6,831	8,025	7,162	175
Lakewood	2,053	1,302	3,355	813	5,325	6,138	7,162	175
University Place	325	186	511	108	771	879	-	-
Steilacoom	480	107	587	151	284	435	-	-
DuPont	464	139	603	122	451	573	-	-
2017	4,383	1,486	5,869	1,318	6,653	7,971	7,264	198
Lakewood	2,991	1,047	4,038	981	5,021	6,002	7,264	198
University Place	385	228	613	108	966	1,074	-	-
Steilacoom	532	90	622	90	303	393	-	-
DuPont	475	121	596	139	363	502	-	-
2016	4,326	1,836	6,162	1,370	5,903	7,273	8,681	182
Lakewood	3,233	1,341	4,574	1,049	4,555	5,604	8,681	182
University Place	267	205	472	76	704	780	-	-
Steilacoom	317	77	394	96	240	336	-	-
DuPont	509	213	722	149	404	553	-	-
2015	6,454	2,235	8,689	2,556	6,200	8,756	5,458	185
Lakewood	5,299	1,765	7,064	2,426	5,413	7,839	5,458	185
University Place	198	251	449	130	787	917	-	-
Steilacoom	405	115	520	-	-	-	-	-
DuPont	552	104	656	-	-	-	-	-

MUNICIPAL COURT

Statistical Information – Filings & Hearings (continued)





POLICE DEPARTMENT OVERVIEW

Primary Alignment with City Council Goals/Strategic Plan Objectives & Strategies

Goal 2: Public Safety

Focus on Community Engagement to increase Community-Based Policing

- Promote community policing initiatives that build trust and cooperation between residents and law enforcement and enhances visibility to include neighborhood patrols, regular community events and meetings and surveys to gather input on safety concerns and suggestions.
- Maintain open communication with schools, community groups and businesses to encourage dialogue and partnership with the police department.
- Promote and encourage cooperation between city departments, the community and other public entities to create a positive environment.
- Provide education to the community in every way possible; to include the Citizen's Police Academy, Youth Council, during a Ride-Along, and Community Group Meetings.
- Empower police employees to evaluate and take the necessary steps to improve dire situations affecting the safety of its residents.

Reduce Crime and Fear of Victimization

- Reduce violent crime by 5%.
- Utilize data-driven approaches to identify and address crime hotspots and emerging trends.
- Ensure efficient deployment of law enforcement resources to maximize overall effectiveness.
- Work effectively to solve crime while prosecuting those responsible.
- Increase public safety education and prevention measures for residents.
- Share information with local, state and federal agencies to address public safety.
- Maintain effective staff levels to reduce response times.

Reduce Traffic Collisions to Create Safer Communities

- Use new techniques to reduce traffic eludes.
- Enforce traffic laws with emphasis on speed reduction and community safety measures.
- Use of Automated Traffic Safety Cameras in critical areas.

Increase Use of Technological Advancements in Policing

- Increase Code Red participation among Lakewood residents to enhance city emergency management preparedness.
- Advance the use of license plate readers (LPR's - Flock and Axon) to reduce stolen vehicles.
- Explore use and implementation of real time crime center for overall situational awareness.
- Explore and increase technological use for better efficiencies in patrol.

Enhance Police Officer Training, Wellness and Support

- Create a positive learning environment to promote best practices and advancements in law enforcement.
- Ensure sound and timely training and communication for officers.
- Increase mental health training and individual wellness.
- Promote and encourage involvement in wellness activities.
- Work to create a positive work environment to support officer development and fairness in the workplace.

Other Public Safety goals

- Foster a supportive environment for residents experiencing crises, ensuring they have access to necessary resources such as mental health, substance abuse to include opioids, homelessness, and domestic violence.

City Council Commitments

- Community engagement and transparency
- Ensuring a safe city
- Supporting human services, housing and homelessness
- Commitment to diversity, equity, inclusion and belonging

POLICE DEPARTMENT OVERVIEW

Department Functions by Criteria

Legally Mandated

- Respond to 911 Calls for Service
- Respond to Vehicle Collisions

Important

- Behavioral Health Contact Team
- Special Assaults Investigations
- Community Safety Resources Team
 - Code Enforcement
 - Cleanup Blighted Property and Dump sites
 - Nuisance Abatement
- Property Crimes Investigations

Discretionary

- Traffic Enforcement
- Neighborhood Policing
- Animal Control
- Front Counter Services
- Narcotics and Vice Enforcement
- Investigation of Non-Domestic Violence Misdemeanor Assaults
- Bike Patrol

POLICE DEPARTMENT OVERVIEW

2023/2024 Accomplishments

- Transitioned the Department to T-Mobile
- Added Flock Safety System Technology
- Continued crime reduction strategy
- Employee Recognition and Wellness
- Mental Evaluation Staff Hired
- Increased Community Engagement
- Increased Officer Wellness Training

2025/2026 Key Anticipated Projects

- Targeted enforcement emphasizes on retail theft.
- Expand community partnerships and community meetings.
- Develop an abbreviated Citizens Academy for the Youth Council and high school students.
- Restructure the PIO (Police Information Officer) role with greater social media footprint.
- Rebuild Special Operations with focus on serial crimes and fugitive apprehension.
- Develop plan for a Real Time Crime Center using grant funding.

POLICE DEPARTMENT OVERVIEW

Service/Program Changes (continued)

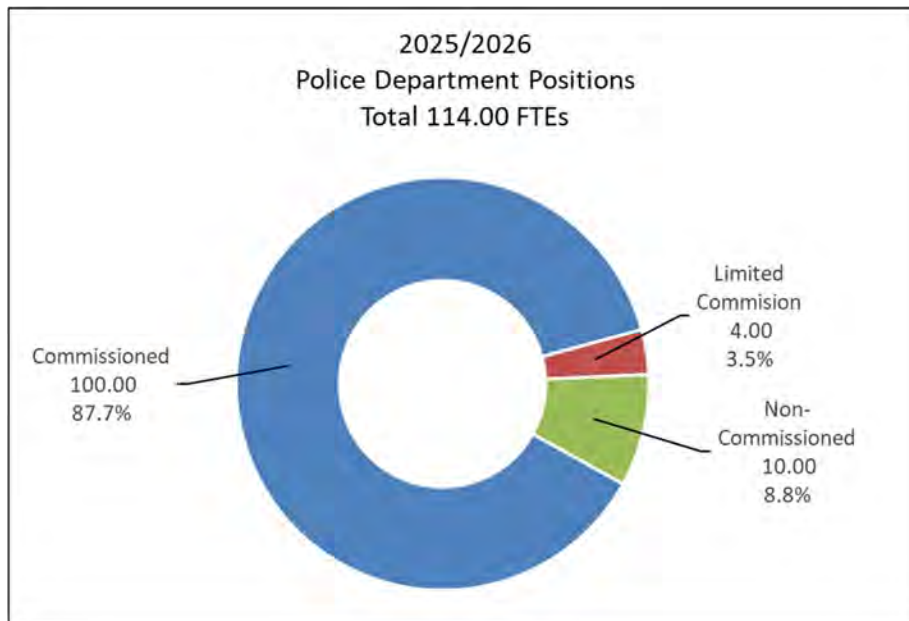
Service/ Program	Description & Justification, and Operational Impact	Change		Year 2025		Year 2026	
		FTE	Fleet	1-Time	Ongoing	1-Time	Ongoing
Travel & Training	Reduce transportation. Reduce lodging. Reduce Registration	-	-	-	(10,000)	-	(10,000)
Office Assistant	Reduce Office Assistant by 1.0 FTE. Evaluate department needs and restructure for greater efficiency.	(1.00)	-	-	(70,842)	-	(74,526)
Sergeant	Maintain as authorized 1.0 FTE; however, unfunded. Anticipating mid-year 2025 retirement with no backfill after promotion.	-	-	-	(67,000)	-	(228,281)
Sergeant	Maintain as authorized 1.0 FTE; however, unfunded. Anticipating mid-year 2025 retirement with no backfill after promotion.	-	-	-	(57,253)	-	(207,373)
Public Safety Equipment	Reduce public safety equipment.	-	-	-	(15,000)	-	(5,000)
CJTC Tuition	Eliminate Criminal Justice Training Commission tuition in 2025 due to no academy classes in 2025.	-	-	-	(12,000)	-	-
Fleet & Equipment	Reduce fleet & equipment repairs and maintenance.	-	-	-	(15,000)	-	(5,000)
Jail Services	Jail Cost Increase	-	-	-	300,000	-	300,000
Animal Control	Humane Society Cost Increase	-	-	-	3,285	-	16,543
South Sound 911	Reduce communication allocation. Increase Law Enforcement (LE) support.	-	-	-	(17,510) 56,320	-	(17,510) 56,320
Total		(1.00)	-	\$ -	\$ 30,000	\$ -	\$ (239,827)

POLICE DEPARTMENT OVERVIEW

Position Inventory

Positions	Group	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed
				Original	Adjusted	Year-end		
Commissioned		99.00	100.00	96.00	100.00	100.00	100.00	100.00
Police Chief	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Police Chief	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Captain	LPMG	-	-	-	-	5.00	5.00	5.00
Lieutenant	LPMG	4.00	5.00	5.00	5.00	-	-	-
Sergeant *	LPIG	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Detective	LPIG	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Police Officer	LPIG	68.00	68.00	64.00	68.00	68.00	68.00	68.00
Limited Commission		4.00	4.00	4.00	4.00	4.00	4.00	4.00
Community Service Officer	Teamsters	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Animal Control Officer	AFSCME	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Non-Commissioned		11.00	11.00	11.00	11.00	11.00	10.00	10.00
Evidence Supervisor	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Crime Analyst	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	AFSCME	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Evidence Technician	AFSCME	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Administrative Assistant	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Police Technician	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant	AFSCME	2.00	2.00	2.00	2.00	2.00	1.00	1.00
		114.00	115.00	111.00	115.00	115.00	114.00	114.00
<i>Chg from prior year (2025 & 2026 compared to 2024 Original Budget)</i>		-	1.00	(4.00)	4.00	4.00	3.00	3.00

* Sergeant 2.0 FTEs authorized/unfunded in 2025-2026.



POLICE DEPARTMENT OVERVIEW

Position Inventory (continued)

Position	Group	FTE Authorized	2025			2026		
			Salary	Benefits	Total	Salary	Benefits	Total
Department Total	Total Police	114.00	\$ 14,423,308	\$ 5,995,464	\$ 20,418,772	\$ 14,356,867	\$ 6,057,480	\$ 20,414,347
Commissioned		100.00	\$ 13,205,139	\$ 5,463,661	\$ 18,668,800	\$ 13,102,376	\$ 5,506,925	\$ 18,609,301
Police Chief	Non-Rep	1.00	\$ 209,760	\$ 63,720	\$ 273,480	\$ 218,160	\$ 65,916	\$ 284,076
Assistant Police Chief	Non-Rep	1.00	197,664	58,064	255,728	205,584	59,694	265,278
Captain	LPMG	1.00	181,896	65,720	247,616	181,896	66,955	248,851
Captain	LPMG	1.00	181,896	70,564	252,460	181,896	71,659	253,555
Captain	LPMG	1.00	194,016	61,131	255,147	194,016	62,103	256,119
Captain	LPMG	1.00	181,896	70,067	251,963	181,896	71,553	253,449
Captain	LPMG	1.00	181,896	60,465	242,361	181,896	61,916	243,812
Police Officer	LPIG	1.00	101,113	37,793	138,906	104,601	38,869	143,470
Police Officer	LPIG	1.00	138,792	35,053	173,845	138,792	34,994	173,786
Police Officer	LPIG	1.00	124,560	57,710	182,270	124,560	58,746	183,306
Police Officer - Recruiter	LPIG	1.00	114,523	49,709	164,232	118,427	51,161	169,588
Police Officer	LPIG	1.00	129,312	62,527	191,839	129,312	64,068	193,380
Police Officer	LPIG	1.00	101,113	47,443	148,556	104,601	48,914	153,515
Police Officer	LPIG	1.00	126,936	62,234	189,170	126,936	63,431	190,367
Police Officer	LPIG	1.00	99,960	37,689	137,649	103,433	38,625	142,058
Police Officer	LPIG	1.00	101,872	57,887	159,759	105,434	59,723	165,157
Police Officer	LPIG	1.00	121,008	34,273	155,281	121,008	34,716	155,724
Police Officer	LPIG	1.00	139,968	63,858	203,826	139,968	65,297	205,265
Police Officer	LPIG	1.00	135,360	59,244	194,604	135,360	60,532	195,892
Police Officer	LPIG	1.00	134,040	53,432	187,472	134,040	54,395	188,435
Police Officer	LPIG	1.00	130,740	58,430	189,170	132,864	59,735	192,599
Police Officer	LPIG	1.00	131,664	62,910	194,574	131,664	63,970	195,634
Police Officer	LPIG	1.00	137,736	63,586	201,322	137,736	64,644	202,380
Police Officer	LPIG	1.00	102,760	43,736	146,496	106,328	44,881	151,209
Police Officer	LPIG	1.00	142,344	44,078	186,422	142,344	44,590	186,934
Police Officer	LPIG	1.00	125,354	51,468	176,822	126,936	52,587	179,523
Police Officer	LPIG	1.00	136,416	63,368	199,784	136,416	64,566	200,982
Police Officer	LPIG	1.00	104,093	38,259	142,352	107,678	39,209	146,887
Police Officer	LPIG	1.00	136,416	59,472	195,888	136,416	60,761	197,177
Police Officer	LPIG	1.00	132,864	62,951	195,815	132,864	64,098	196,962
Police Officer	LPIG	1.00	103,944	47,882	151,826	107,520	49,226	156,746
Police Officer	LPIG	1.00	100,112	53,334	153,446	103,648	55,001	158,649
Police Officer	LPIG	1.00	97,102	55,952	153,054	100,502	58,101	158,603
Police Officer	LPIG	1.00	134,040	53,027	187,067	134,040	54,128	188,168
Police Officer	LPIG	1.00	132,864	63,060	195,924	132,864	64,460	197,324
Police Officer	LPIG	1.00	139,968	63,609	203,577	139,968	65,009	204,977
Police Officer	LPIG	1.00	109,844	42,907	152,751	113,812	44,235	158,047
Police Officer	LPIG	1.00	107,994	50,206	158,200	111,819	51,556	163,375
Police Officer	LPIG	1.00	101,113	37,902	139,015	104,601	38,842	143,443

POLICE DEPARTMENT OVERVIEW

Position Inventory (continued)

Position	Group	FTE Authorized	2025			2026		
			Salary	Benefits	Total	Salary	Benefits	Total
Commissioned (continued)								
Police Officer	LPIG	1.00	94,792	27,204	121,996	98,088	27,803	125,891
Police Officer	LPIG	1.00	128,112	62,485	190,597	128,112	63,546	191,658
Police Officer	LPIG	1.00	136,416	43,338	179,754	136,416	43,679	180,095
Police Officer	LPIG	1.00	136,416	63,482	199,898	136,416	64,544	200,960
Police Officer	LPIG	1.00	130,488	62,706	193,194	130,488	63,852	194,340
Police Officer	LPIG	1.00	139,968	64,720	204,688	139,968	65,817	205,785
Police Officer	LPIG	1.00	99,922	37,518	137,440	103,422	38,593	142,015
Police Officer	LPIG	1.00	134,040	63,086	197,126	134,040	64,285	198,325
Police Officer	LPIG	1.00	131,664	55,757	187,421	131,664	57,160	188,824
Police Officer	LPIG	1.00	130,488	52,169	182,657	130,488	52,972	183,460
Police Officer	LPIG	1.00	94,792	52,596	147,388	98,088	54,175	152,263
Police Officer	LPIG	1.00	125,538	51,324	176,862	130,962	52,980	183,942
Police Officer	LPIG	1.00	137,592	43,057	180,649	137,592	43,500	181,092
Police Officer	LPIG	1.00	112,157	45,311	157,468	116,173	46,670	162,843
Police Officer	LPIG	1.00	97,592	49,925	147,517	100,984	51,654	152,638
Police Officer	LPIG	1.00	136,416	42,749	179,165	136,416	43,080	179,496
Police Officer	LPIG	1.00	103,723	52,410	156,133	107,355	53,914	161,269
Police Officer	LPIG	1.00	126,936	55,227	182,163	126,936	56,288	183,224
Police Officer	LPIG	1.00	126,936	62,239	189,175	126,936	63,776	190,712
Police Officer	LPIG	1.00	132,864	62,990	195,854	132,864	64,136	197,000
Police Officer	LPIG	1.00	119,064	46,748	165,812	121,008	47,740	168,748
Police Officer	LPIG	1.00	105,079	63,749	168,828	108,711	65,772	174,483
Police Officer	LPIG	1.00	94,248	51,193	145,441	97,512	52,737	150,249
Police Officer	LPIG	1.00	130,488	62,666	193,154	130,488	64,204	194,692
Police Officer	LPIG	1.00	97,800	51,576	149,376	101,258	53,196	154,454
Police Officer	LPIG	1.00	103,422	37,035	140,457	107,020	37,780	144,800
Police Officer	LPIG	1.00	138,792	56,635	195,427	138,792	57,730	196,522
Police Officer	LPIG	1.00	124,560	51,573	176,133	124,560	52,274	176,834
Police Officer	LPIG	1.00	122,161	61,116	183,277	126,414	62,919	189,333
Police Officer	LPIG	1.00	124,902	41,846	166,748	126,936	42,514	169,450
Police Officer	LPIG	1.00	97,312	36,790	134,102	100,688	37,779	138,467
Police Officer	LPIG	1.00	97,312	36,984	134,296	100,688	37,979	138,667
Police Officer	LPIG	1.00	95,336	52,988	148,324	98,664	54,876	153,540
Police Officer	LPIG	1.00	96,696	31,356	128,052	100,104	32,162	132,266
Police Officer	LPIG	1.00	101,113	37,902	139,015	104,601	38,842	143,443
Detective	LPIG	1.00	144,768	65,000	209,768	144,768	66,146	210,914
Detective	LPIG	1.00	138,372	64,074	202,446	139,656	65,500	205,156
Detective	LPIG	1.00	143,496	64,230	207,726	143,496	65,325	208,821
Detective	LPIG	1.00	134,520	34,140	168,660	134,520	34,086	168,606
Detective	LPIG	1.00	140,783	62,904	203,687	142,200	64,563	206,763
Detective	LPIG	1.00	144,768	61,112	205,880	144,768	62,352	207,120
Detective	LPIG	1.00	139,656	61,558	201,214	139,656	62,993	202,649
Detective	LPIG	1.00	147,336	65,365	212,701	147,336	66,461	213,797

POLICE DEPARTMENT OVERVIEW

Position Inventory (continued)

Position	Group	FTE Authorized	2025			2026		
			Salary	Benefits	Total	Salary	Benefits	Total
Commissioned (continued)								
Detective	LPIG	1.00	143,496	54,441	197,937	143,496	55,177	198,673
Detective	LPIG	1.00	147,336	65,248	212,584	147,336	66,395	213,731
Detective	LPIG	1.00	140,928	64,223	205,151	140,928	65,321	206,249
Sergeant	LPIG	1.00	163,728	63,946	227,674	163,728	65,149	228,877
Sergeant	LPIG	1.00	159,456	67,613	227,069	159,456	68,759	228,215
Sergeant	LPIG	1.00	160,896	58,804	219,700	160,896	59,556	220,452
Sergeant	LPIG	1.00	153,768	54,991	208,759	153,768	55,692	209,460
Sergeant	LPIG	1.00	163,728	68,242	231,970	163,728	69,677	233,405
Sergeant *	LPIG	1.00	119,033	41,051	160,084	-	-	-
Sergeant	LPIG	1.00	160,896	66,607	227,503	160,896	67,654	228,550
Sergeant	LPIG	1.00	163,728	57,641	221,369	163,728	58,376	222,104
Sergeant	LPIG	1.00	159,456	67,315	226,771	159,456	68,845	228,301
Sergeant	LPIG	1.00	159,456	67,676	227,132	159,456	68,822	228,278
Sergeant	LPIG	1.00	160,896	66,616	227,512	160,896	68,002	228,898
Sergeant	LPIG	1.00	165,168	68,327	233,495	165,168	69,422	234,590
Sergeant	LPIG	1.00	163,728	59,248	222,976	163,728	60,050	223,778
Sergeant *	LPIG	1.00	119,033	30,747	149,780	-	-	-
Sergeant	LPIG	1.00	156,624	67,373	223,997	156,624	68,808	225,432
Limited Commission		4.00	\$ 323,520	\$ 129,943	\$ 453,463	\$ 330,108	\$ 133,820	\$ 463,928
Community Service Officer	Teamsters	1.00	79,416	40,424	119,840	79,416	41,471	120,887
Community Service Officer	Teamsters	1.00	79,416	30,697	110,113	79,416	31,291	110,707
Animal Control Officer	AFSCME	1.00	84,576	30,306	114,882	87,120	31,264	118,384
Animal Control Officer	AFSCME	1.00	80,112	28,516	108,628	84,156	29,794	113,950
Non-Commissioned		10.00	\$ 894,648	\$ 401,858	\$ 1,296,506	\$ 924,384	\$ 416,734	\$ 1,341,118
Code Enforcement Officer	AFSCME	1.00	99,072	40,578	139,650	102,048	42,025	144,073
Code Enforcement Officer	AFSCME	1.00	99,072	54,473	153,545	102,048	56,579	158,627
Code Enforcement Officer	AFSCME	1.00	96,648	54,514	151,162	100,800	56,891	157,691
Evidence Supervisor	Non-Rep	1.00	92,304	23,598	115,902	95,880	24,363	120,243
Crime Analyst	AFSCME	1.00	90,240	40,265	130,505	92,952	41,594	134,546
Evidence Technician	AFSCME	1.00	86,304	32,125	118,429	88,896	33,258	122,154
Evidence Technician	AFSCME	1.00	86,304	41,904	128,208	88,896	43,494	132,390
Administrative Assistant	Non-Rep	1.00	79,416	28,483	107,899	82,608	29,512	112,120
Administrative Police Technician	AFSCME	1.00	91,584	50,934	142,518	94,344	52,634	146,978
Office Assistant	AFSCME	1.00	73,704	34,985	108,689	75,912	36,384	112,296

* Sergeant 2.0 FTEs authorized/unfunded in 2025-2026. Anticipate mid-2025 retirement.

POLICE DEPARTMENT OVERVIEW

Performance Measures

Performance Measures	Target	YTD		Previous Year Ends		
		Q1	Q2	2023	2022	2021
Specialty Units						
Successful Property Room Audits (percentage)	1	n/a	n/a	100%	100%	100%
K9 training hours	tbd	171	332	860.7	1017	128
Marine Service Hours	90	0	64	300	500.5	131
Criminal Investigations						
Cases assigned for follow up (percent of cases followed up)	1000	278	580	924	1186	1284
# 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	21.9	24.1	26.3	22.90	20.16
Top Priority calls (Priority 1): Average time from receipt to dispatch (in	4	3.7	3.65	4.05	3.48	2.84
Top Priority calls (Priority 1): Average time from dispatch to arrival on scene	3.5	4.40	5.2	4.30	2.66	4.11
Professional Standards						
% of officers meeting state requirements for annual training hours	100%	100%	100%	100%	100%	100%
# of training hours provided	8080	5010	8485	16407	18318	12453
Use of force as percent of arrests	5%	6%	6.45%	7%	6.92%	6.63%
Uses of force as percent of calls for service	0.20%	0.27%	0.26%	0.25%	0.21%	0.23%
CSRT						
Average calendar days: Code complaint to first investigation	7	1	1.5	2	4	2.5

POLICE DEPARTMENT OVERVIEW

Performance Measures (continued)

Informational Measures	Historic Average	YTD		Previous Year Ends		
		Q1	Q2	2023	2022	2021
Specialty Units						
# of traffic stops	5,467	1,215	2,494	4,631	4,477	3,437
Animal Complaints	1,763	432	968	1,733	1,847	1,366
# of captures by K9	17	6	11	42	15	17
Special Response Team (SRT) Missions/Callout	13	6	13	26	14	15
Special Response Team (SRT) Training Days	33	11	25	44	39	30
Civil Disturbance missions	3	0	0		0	1
Civil Disturbance Team Training Days	3	1	2		1	4
Vehicle Collisions (Fatality)	3	2	4	4	1	3
Vehicle Collisions (Injury)	196	99	220	445	126	231
Vehicle Collisions (Non-Injury)	1087	239	468	1006	1522	992
Criminal Investigations						
Cases cleared by investigation	956	229	473	811	743	1,284
Amount of narcotics seized (lbs)	37	42	6		4	62
Patrol						
# of arrests	1,752	493	977	1,876	1,474	1,455
# of self-initiated calls for service	14,353	4,099	8,163	14,955	10,772	10,792
Total calls for service	50,943	11,795	24,130	53,921	48,964	48,496
Professional Standards						
Successful WASPC accreditation	Yes	n/a	n/a	NA	Yes	Yes
# of internal investigations conducted	9	0	1	8	5	6
Pursuits	32	8	24	29	29	25
Pursuit Terminations	11	1	8	5	4	6
Promotional processes completed	2	0	0	4	4	2
Hiring processes completed	8	0	1	16	13	12
Resignations/Retirements/Termination	9	0	1	14	11	17
CSRT						
Total number of code enforcement complaints received	664	143	292	561	649	708
Total code enforcement cases initiated during the reporting period	617	143	288	546	596	671
Code enforcement cases resolved through voluntary compliance	224	42	91	235	220	242
Code enforcement cases resolved through forced compliance	63	7	10	22	71	65
Code enforcement: Average calendar days, Inspection to Forced Compliance	9	2	3.5	5.25	1	24
Code enforcement: Average calendar days, Inspection to Voluntary Compliance	26	18	18.5	19	37	41
Code enforcement: Average calendar days, Inspection to Compliance	49	10	11	12.1	14	65
Community Meetings Attended	85	5	10	47	62	92

POLICE DEPARTMENT OVERVIEW

Purpose & Description

The mission of the Police Department is to protect life and property, reduce crime, build better communities, respect and protect individual rights, and enforce the laws of the City of Lakewood and the State of Washington.

The department's core values include:

- *Integrity*: honor in word and deed
- *Dedication*: serving citizens and improving communities
- *Teamwork*: building strong partnerships internally and with others
- *Competence*: highly skilled tactically, technically, and as leaders
- *Courage*: going in harm's way, championing what's right
- *Respect*: for all people at all times

The Police Department is comprised of six separate sections:

- *Command*: public awareness, document control, crime analysis for predictive policing, purchasing, grant writing, contract administration, liaison with public safety advisory committee— oversees all of the other public safety units below.
- *Professional Standards*: training, background checks, hiring, internal affairs, public disclosure requests, transcription.
- *Patrol*: respond to calls for service, perform proactive policing activities (e.g. traffic stops).
- *Investigations*: Major Crimes, Property ProAc, Special Assault Unit, Special Operations (drug and vice), Forensic Services.
- *Specialty Units*: Court security, Traffic, Marine Services Unit, Special Response Team (SRT), K-9, Bicycle team, Property Room, front desk, Animal Control, Peer Support, Volunteers and Community Safety Resource Team (CSRT).
- *Support Services*: Body worn cameras, in-car cameras, fleet & equipment, emergency management.

The department has community and regional partnerships with:

- *Cooperative Cities*: Crime Response Unit, Special Response Team, Metro Collision Response Team, Civil Disturbance Unit
- *FBI*: Violent Crime Task Force, Innocent Lost Task Force
- *Drug Enforcement Agency (DEA)*
- *Department of Corrections*: DOC Officer working out of the Police Station
- *Joint Base Lewis McChord*
- *Western State Hospital*: Ongoing funding from the State of Washington to provide investigative, training, and community liaison services
- *Greater Lakes Mental Health*: Position on Board of Directors, partnership in Department of Justice grant for an imbedded MHP at the Police Department
- *West Pierce Fire & Rescue*: Partners in Emergency Management, work together on active shooter training
- *South Sound 911*: Position on Board of Directors, position on the Finance Committee
- *Washington Auto Theft Prevention Authority*
- *United States Marshal's Service*

POLICE DEPARTMENT OVERVIEW

Goals/Objectives

- Reduce crime, protect life and property, and ensure the City is safe.
- Ensure residents and visitors will experience a sense of safety in all neighborhoods and in all activities in the City.
- Work to make the City will be one of the safest cities based on approved metrics and report benchmark metrics back to the City Council for approval and tracking.
- Ensure adequate resources are available to maintain and ensure the health, welfare, and safety of community.
- Enhance community safety through expanded public awareness and educational programs.
- Build better communities.
- Respect and protect individual rights and enforce the laws of the City and the State of Washington.

POLICE DEPARTMENT OVERVIEW

Financial Information – General Fund

The proposed operating budget totals \$32.0M in 2025 and \$32.3M in 2026. The 2025 proposed operating budget is a 11.7% or \$3.34M increase from the 2024 adjusted operating budget.

- Salaries & Wages / Benefits – the change is due primarily to step increases based on performance evaluations and the resulting increases to payroll salary and benefits due to implementation of collective bargaining agreements, offset by elimination of office assistant 1.0 FTE and not filling sergeants 2.0 FTE upon retirement.
- Small Tools & Minor Equipment – decrease in public safety equipment.
- Professional Services – increase jail services and South Sound 911 communications and a decrease in law enforcement support.
- Travel & Training – decrease in registration fees, lodging, and transportation for travel
- Other Service & Charges – eliminate Criminal Justice Training Commission tuition due to no academy classes in 2025.
- Internal Service M&O Charges – the increase is due primarily for Information Technology projects; additional funds needed for vehicle replacement due to higher costs than previous purchases.

The changes in the capital & 1-time funded programs are as follows:

2024 programs include:

- Internal Service Charges - for AXON body worn cameras contract payments \$381K per year for payments 3 & 4 of 5, Lexipol Implementation, computer replacement, co-location disaster recovery servers, managed services providers, MS Office and Share Point implementation; risk management-WCIA assessment; fleet- additional funds needed for vehicle replacement due to higher costs than previous purchases.

2025/2026 programs include:

- Internal Service Charges – for information technology which includes computer replacement, add/replace WI-FI, server host replacement, cyber security, and replace/expand video surveillance.

POLICE DEPARTMENT OVERVIEW

Financial Information – General Fund (continued)

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Criminal Justice Sales Tax	\$ 1,530,752	\$ 1,495,607	\$ 1,438,200	\$ 1,540,500	\$ 1,540,500	\$ 1,602,100	\$ 1,666,200	\$ 61,600	4.0%
	Criminal Justice	191,367	216,693	187,480	187,480	188,100	197,500	207,300	10,020	5.3%
	Criminal Justice High Crime	435,580	282,159	249,500	249,500	282,200	296,300	311,100	46,800	18.8%
	Liquor Excise Tax	448,309	449,632	410,890	410,890	463,800	487,000	511,400	76,110	18.5%
	Liquor Board Profits	493,262	487,806	481,290	481,290	484,000	488,900	493,800	7,610	1.6%
	Alarm Permits & Fees	96,803	89,556	70,000	70,000	92,200	95,000	97,900	25,000	35.7%
	Animal License	31,669	31,815	36,000	36,000	32,800	33,800	34,800	(2,200)	-6.1%
	Animal Services - Steilacoom	21,303	21,710	16,800	16,800	21,700	21,700	21,700	4,900	29.2%
	Animal Services - Dupont	37,288	37,992	38,710	38,710	38,700	39,400	40,200	690	1.8%
	Photo Infractions	1,134,328	973,592	850,000	950,000	973,600	1,000,000	1,000,000	50,000	5.3%
	Extra Duty Contracts	698,446	913,138	775,000	775,000	775,000	775,000	775,000	-	0.0%
	FBI and Other Contracts	37,653	48,506	28,000	28,000	52,860	54,100	55,300	26,100	
	Western St Hospital-Partnership	72,581	152,145	310,500	311,500	311,500	310,000	310,000	(1,500)	-0.5%
	Western St Hospital-Protection	45,000	45,000	45,000	45,000	45,000	45,000	45,000	-	0.0%
	Grants/Donations/Contributions	122,947	5,776	-	14,500	14,500	14,500	14,500	-	0.0%
	General Government	21,564,816	26,545,005	23,425,574	25,872,333	27,421,903	27,123,170	27,425,123	1,250,837	4.8%
	Total Revenues	\$ 26,962,105	\$ 31,796,131	\$ 28,362,944	\$ 31,027,503	\$ 32,738,363	\$ 32,583,470	\$ 33,009,323	\$ 1,555,967	5.0%
Operating Expenditure:										
11.xxx	Salaries & Wages	11,553,114	12,696,290	11,875,236	12,920,472	13,830,978	14,423,308	14,356,867	1,502,836	11.6%
11.002/4	Overtime	1,373,617	1,254,787	676,810	697,232	697,232	697,232	697,232	(0)	0.0%
11.005	On Call Pay	53,473	58,330	43,000	43,000	43,000	43,000	43,000	-	0.0%
11.003/7	Comp Time/Holiday Pay Cash Out	316,434	344,936	268,400	268,400	268,400	268,400	268,400	-	0.0%
11.006	Holiday Premium Pay	184,549	205,220	174,520	174,520	174,520	174,520	174,520	-	0.0%
11.xxx	Other Pay (DUI Response/CTR)	-	5,728	20,000	20,000	20,000	20,000	20,000	-	0.0%
21.xxx	Benefits	5,229,083	5,632,867	5,151,278	5,362,648	5,854,132	5,995,464	6,057,480	632,816	11.8%
11.008	Extra Duty	581,340	780,464	775,000	775,000	775,000	775,000	775,000	-	0.0%
31.030	Maintenance Supplies	90,475	88,513	17,620	17,620	17,620	17,620	17,620	-	0.0%
31.xxx	Other Supplies	202,270	171,331	194,755	194,755	194,755	194,755	194,755	-	0.0%
32.xxx	Fuel	172	124	-	-	-	-	-	-	n/a
35.xxx	Small Tools/Minor Equipment	100,338	91,423	84,755	99,255	99,255	84,255	94,255	(15,000)	-15.1%
41.xxx	Professional Services	3,230,424	3,695,392	3,573,808	3,826,188	4,117,413	4,168,283	4,181,541	342,095	8.9%
43.xxx	Travel & Training	97,260	87,424	140,140	140,140	140,140	65,140	65,140	(75,000)	-53.5%
44.xxx	Ads, Taxes & Assessments	-	-	600	600	600	600	600	-	0.0%
48.xxx	Repairs & Maintenance	1,679	3,479	1,000	1,000	1,000	1,000	1,000	-	0.0%
49.001	Membership Dues	12,109	5,859	9,825	9,825	9,825	9,825	9,825	-	0.0%
49.xxx	Other Services & Charges	208,964	209,661	170,100	175,100	175,100	163,100	175,100	(12,000)	-6.9%
9x.xxx	IS Charges - M&O	2,672,753	2,958,894	3,265,679	3,829,914	3,849,329	4,035,321	4,377,404	205,407	5.4%
9x.xxx	IS Charges - Reserves	649,933	658,947	658,948	78,927	78,927	839,466	763,770	760,539	963.6%
	Subtotal Operating Exp	\$ 26,557,987	\$ 28,949,669	\$ 27,101,474	\$ 28,634,596	\$ 30,347,226	\$ 31,976,289	\$ 32,273,509	\$ 3,341,693	11.7%
Capital & 1-Time Funded:										
	Personnel Costs	11,473	467,685	-	-	-	-	-	-	n/a
	Supplies	-	171,573	79,600	94,627	94,627	-	-	(94,627)	-100.0%
	Services & Charges	58,345	260,828	13,000	80,506	80,506	-	-	(80,506)	-100.0%
	Capital	4,730	49,019	-	-	-	-	-	-	n/a
	IS Charges - M&O & Capital	329,569	1,897,357	1,168,870	2,217,775	2,216,004	607,181	735,814	(1,610,594)	-72.6%
	Subtotal One-time Exp	\$ 404,116	\$ 2,846,461	\$ 1,261,470	\$ 2,392,908	\$ 2,391,137	\$ 607,181	\$ 735,814	\$ (1,785,727)	-74.6%
	Total Expenditures	\$ 26,962,103	\$ 31,796,130	\$ 28,362,944	\$ 31,027,504	\$ 32,738,363	\$ 32,583,470	\$ 33,009,323	\$ 1,555,966	5.0%

POLICE COMMAND

Purpose/Description

The Command Section is responsible for overall department leadership, public awareness, document control, crime analysis, purchasing, grant writing, contract administration and Public Safety Advisory Committee.

Financial Information

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Criminal Justice Sales Tax	\$ 1,530,752	\$ 1,495,607	\$1,438,200	\$ 1,540,500	\$ 1,540,500	\$ 1,602,100	\$ 1,666,200	\$ 61,600	4.0%
	Criminal Justice	191,367	216,693	187,480	187,480	188,100	197,500	207,300	10,020	5.3%
	Criminal Justice High Crime	435,580	282,159	249,500	249,500	282,200	296,300	311,100	46,800	18.8%
	Liquor Excise Tax	448,309	449,632	410,890	410,890	463,800	487,000	511,400	76,110	18.5%
	Liquor Board Profits	493,262	487,806	481,290	481,290	484,000	488,900	493,800	7,610	1.6%
	Alarm Permits & Fees	96,803	89,556	70,000	70,000	92,200	95,000	97,900	25,000	35.7%
	FBI and Other Contracts	37,653	48,506	28,000	28,000	52,860	54,100	55,300	26,100	93.2%
	Grants/Donations/Contributions	122,947	5,776	-	14,500	14,500	14,500	14,500	-	0.0%
	General Government	4,457,223	8,041,460	6,181,370	7,392,456	8,266,518	7,590,225	7,902,504	197,769	2.7%
	Total Revenues	\$ 7,813,897	\$ 11,117,193	\$ 9,046,730	\$ 10,374,616	\$ 11,384,678	\$ 10,825,625	\$ 11,260,004	\$ 451,009	4.3%
Operating Expenditure:										
11.xxx	Salaries & Wages	831,068	1,363,791	553,177	565,900	1,054,503	1,108,099	1,136,435	542,199	95.8%
11.002/4	Overtime	55,822	60,466	66,150	86,572	86,572	86,572	86,572	(0)	0.0%
11.003/7	Comp Time/Holiday Pay Cash Out	7,143	19,757	-	-	-	-	-	-	n/a
21.xxx	Benefits	307,128	486,826	177,859	182,312	386,126	399,753	410,773	217,441	119.3%
31.xxx	Other Supplies	159,412	99,620	128,105	128,105	128,105	128,105	128,105	-	0.0%
32.xxx	Fuel	172	124	-	-	-	-	-	-	n/a
35.xxx	Small Tools/Minor Equipment	40,018	32,007	7,775	7,775	7,775	7,775	7,775	-	0.0%
41.xxx	Professional Services	2,521,846	2,976,741	2,863,702	3,113,082	3,413,082	3,451,892	3,451,892	338,810	10.9%
43.xxx	Travel & Training	14,474	1,789	1,060	1,060	1,060	1,060	1,060	-	0.0%
48.xxx	Repairs & Maintenance	1,679	-	-	-	-	-	-	-	n/a
49.001	Membership Dues	5,621	3,609	2,205	2,205	2,205	2,205	2,205	-	0.0%
49.xxx	Other Services & Charges	153,997	167,712	153,200	158,200	158,200	158,200	158,200	-	0.0%
9x.xxx	IS Charges - M&O	2,672,753	2,958,894	3,265,679	3,829,914	3,849,329	4,035,317	4,377,403	205,403	5.4%
9x.xxx	IS Charges - Reserves	649,933	658,947	658,948	78,927	78,927	839,466	763,770	760,539	963.6%
	Subtotal Operating Exp	\$ 7,421,066	\$ 8,830,282	\$ 7,877,860	\$ 8,154,051	\$ 9,165,884	\$ 10,218,444	\$ 10,524,190	\$ 2,064,393	25.3%
Capital & 1-Time Funded:										
	Personnel Costs	11,473	75,111	-	-	-	-	-	-	n/a
	Supplies	-	25,000	-	-	-	-	-	-	n/a
	Services & Charges	47,059	240,424	-	2,790	2,790	-	-	(2,790)	-100.0%
	Capital	4,730	49,019	-	-	-	-	-	-	n/a
	IS Charges - M&O & Capital	329,569	1,897,357	1,168,870	2,217,775	2,216,004	607,181	735,814	(1,610,594)	-72.6%
	Subtotal One-time Exp	\$ 392,831	\$ 2,286,910	\$ 1,168,870	\$ 2,220,565	\$ 2,218,794	\$ 607,181	\$ 735,814	\$ (1,613,384)	-72.7%
	Total Expenditures	\$ 7,813,897	\$ 11,117,193	\$ 9,046,730	\$ 10,374,616	\$ 11,384,678	\$ 10,825,625	\$ 11,260,004	\$ 451,009	4.3%

POLICE PROFESSIONAL STANDARDS

Purpose/Description

The Professional Standards Section coordinates with Human Resources for hiring personnel and conducting background investigations. Professional Standards is responsible for internal investigations, training, interview transcription, accreditation, and public disclosure requests. Professional Standards also encompasses the office administrative functions for the department.

Financial Information

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	General Government	875,519	724,299	1,228,289	1,234,014	753,726	660,825	678,676	(573,189)	-46.4%
	Total Revenues	\$ 875,519	\$ 724,299	\$ 1,228,289	\$ 1,234,014	\$ 753,726	\$ 660,825	\$ 678,676	\$ (573,189)	-46.4%
Operating Expenditure:										
11.xxx	Salaries & Wages	419,986	252,307	726,684	730,925	403,464	412,272	415,032	(318,653)	-43.6%
11.002/4	Overtime	83,708	102,190	14,000	14,000	14,000	14,000	14,000	-	0.0%
11.003/7	Comp Time/Holiday Pay Cash	11,804	15,218	5,800	5,800	5,800	5,800	5,800	-	0.0%
21.xxx	Benefits	193,629	130,814	299,505	300,989	148,162	146,453	149,544	(154,536)	-51.3%
31.xxx	Other Supplies	202	716	1,300	1,300	1,300	1,300	1,300	-	0.0%
35.xxx	Small Tools/Minor Equipment	-	417	-	-	-	-	-	-	n/a
41.xxx	Professional Services	26,589	19,639	8,300	8,300	8,300	8,300	8,300	-	0.0%
43.xxx	Travel & Training	81,288	84,348	139,080	139,080	139,080	64,080	64,080	(75,000)	-53.9%
49.001	Membership Dues	5,798	1,500	7,620	7,620	7,620	7,620	7,620	-	0.0%
49.xxx	Other Services & Charges	52,515	32,940	13,000	13,000	13,000	1,000	13,000	(12,000)	-92.3%
	Subtotal Operating Exp	\$ 875,519	\$ 640,090	\$ 1,215,289	\$ 1,221,014	\$ 740,726	\$ 660,825	\$ 678,676	\$ (560,189)	-45.9%
Capital & 1-Time Funded:										
	Personnel Costs	-	2,209	-	-	-	-	-	-	n/a
	Supplies	-	82,000	-	-	-	-	-	-	n/a
	Services & Charges	-	-	13,000	13,000	13,000	-	-	(13,000)	-100.0%
	Subtotal One-time Exp	\$ -	\$ 84,209	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	\$ -	\$ (13,000)	-100.0%
	Total Expenditures	\$ 875,519	\$ 724,299	\$ 1,228,289	\$ 1,234,014	\$ 753,726	\$ 660,825	\$ 678,676	\$ (573,189)	-46.4%

POLICE PATROL

Purpose/Description

The Patrol Section's primary responsibilities include locating and apprehending criminals, deterring criminal activity, and responding to citizen complaints and calls for service. The Patrol Section incorporates the functions of community-oriented policing and long-term problem solving into their daily assignments. Proactive enforcement is done through routine patrols, traffic stops, citizen contacts, and maintaining a visible presence.

Financial Information

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Western St Hospital-Partnership	72,581	152,145	310,500	311,500	311,500	310,000	310,000	(1,500)	-0.5%
	Western St Hospital-Protection	45,000	45,000	45,000	45,000	45,000	45,000	45,000	-	0.0%
	Total Revenues	\$ 10,166,298	\$ 9,944,783	\$ 8,735,954	\$ 8,750,981	\$ 11,258,638	\$ 11,544,010	\$ 11,424,835	\$ 2,793,029	31.9%
Operating Expenditure:										
11.xxx	Salaries & Wages	6,097,152	5,984,812	5,499,148	5,499,148	7,290,448	7,613,025	7,481,723	2,113,877	38.4%
11.002/4	Overtime	824,490	609,314	313,000	313,000	313,000	313,000	313,000	-	0.0%
11.005	On Call Pay	-	250	2,000	2,000	2,000	2,000	2,000	-	0.0%
11.003/7	Comp Time/Holiday Pay Cash Out	187,101	173,897	154,000	154,000	154,000	154,000	154,000	-	0.0%
11.006	Holiday Premium Pay	172,259	190,217	160,000	160,000	160,000	160,000	160,000	-	0.0%
21.xxx	Benefits	2,752,489	2,632,300	2,469,596	2,469,596	3,185,953	3,258,375	3,260,502	788,779	31.9%
31.030	Maintenance Supplies	90,475	88,513	17,620	17,620	17,620	17,620	17,620	-	0.0%
35.xxx	Small Tools/Minor Equipment	34,386	31,987	33,810	33,810	33,810	18,810	28,810	(15,000)	-44.4%
41.xxx	Professional Services	5,547	-	4,680	4,680	4,680	4,680	4,680	-	0.0%
43.xxx	Travel & Training	819	1,288	-	-	-	-	-	-	n/a
48.xxx	Repairs & Maintenance	-	1,002	1,000	1,000	1,000	1,000	1,000	-	0.0%
49.001	Membership Dues	-	220	-	-	-	-	-	-	n/a
49.xxx	Other Services & Charges	1,581	7,209	1,500	1,500	1,500	1,500	1,500	-	0.0%
	Subtotal Operating Exp	\$ 10,166,298	\$ 9,721,009	\$ 8,656,354	\$ 8,656,354	\$ 11,164,011	\$ 11,544,010	\$ 11,424,835	\$ 2,887,656	33.4%
Capital & 1-Time Funded:										
	Personnel Costs	-	159,201	-	-	-	-	-	-	n/a
	Supplies	-	64,573	79,600	94,627	94,627	-	-	(94,627)	-100.0%
	Subtotal One-time Exp	\$ -	\$ 223,774	\$ 79,600	\$ 94,627	\$ 94,627	\$ -	\$ -	\$ (94,627)	-100.0%
	Total Expenditures	\$ 10,166,298	\$ 9,944,783	\$ 8,735,954	\$ 8,750,981	\$ 11,258,638	\$ 11,544,010	\$ 11,424,835	\$ 2,793,029	31.9%

POLICE CRIMINAL INVESTIGATIONS

Purpose/Description

The Criminal Investigations Unit (CIU) is responsible for the investigation of alleged crimes through the follow-up of reports generated by the Patrol Section. CIU is divided into the following units:

- *Major Crimes*: investigating homicides, assaults, suicides, deaths, arson, WSH Investigations, missing persons
- *Special Assault*: investigating domestic violence, violence against children and the elderly, sexual assault and runaways
- *Property ProAC*: investigating property crimes, fraud, identity theft and robberies
- *Special Operations*: working undercover operations to interrupt and prevent drug manufacture, sale and delivery and vice (This unit has the ability to seize property associated with the drug operations and use a percentage of it to further drug enforcement efforts.)
- *Forensic Services*: conducts crime scene investigation, processes evidence, coordinates with various crime labs, and prepares for trial

Financial Information

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	General Government	\$3,725,373	\$4,569,094	\$4,148,764	\$4,148,764	\$4,424,986	\$4,582,351	\$4,609,685	\$433,587	10.5%
	Total Revenues	\$ 3,725,373	\$ 4,569,094	\$ 4,148,764	\$ 4,148,764	\$ 4,424,986	\$ 4,582,351	\$ 4,609,685	\$ 433,587	10.5%
Operating Expenditure:										
11.xxx	Salaries & Wages	2,375,957	2,794,604	2,760,475	2,760,475	2,989,654	3,110,999	3,115,824	350,524	12.7%
11.002/4	Overtime	231,400	255,569	93,830	93,830	93,830	93,830	93,830	-	0.0%
11.005	On Call Pay	24,577	27,259	20,000	20,000	20,000	20,000	20,000	-	0.0%
11.003/7	Comp Time/Holiday Pay Cash Out	79,988	96,128	56,000	56,000	56,000	56,000	56,000	-	0.0%
11.006	Holiday Premium Pay	5,598	5,597	3,530	3,530	3,530	3,530	3,530	-	0.0%
21.xxx	Benefits	995,024	1,117,155	1,200,909	1,200,909	1,247,952	1,283,972	1,306,481	83,063	6.9%
31.xxx	Other Supplies	4,929	5,437	1,120	1,120	1,120	1,120	1,120	-	0.0%
35.xxx	Small Tools/Minor Equipment	3,881	9,904	7,900	7,900	7,900	7,900	7,900	-	0.0%
41.xxx	Professional Services	3,963	17,423	5,000	5,000	5,000	5,000	5,000	-	0.0%
49.001	Membership Dues	55	-	-	-	-	-	-	-	n/a
	Subtotal Operating Exp	\$ 3,725,373	\$ 4,329,076	\$ 4,148,764	\$ 4,148,764	\$ 4,424,986	\$ 4,582,351	\$ 4,609,685	\$ 433,587	10.5%
Capital & 1-Time Funded:										
	Personnel Costs	-	231,164	-	-	-	-	-	-	n/a
	Services & Charges	-	8,854	-	-	-	-	-	-	n/a
	Subtotal One-time Exp	\$ -	\$ 240,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
	Total Expenditures	\$ 3,725,373	\$ 4,569,094	\$ 4,148,764	\$ 4,148,764	\$ 4,424,986	\$ 4,582,351	\$ 4,609,685	\$ 433,587	10.5%

POLICE SPECIALTY UNITS

Purpose/Description

The responsibilities of the Specialty Unit are varied and encompass the following units:

- *Court Security*: protect public and court staff
- *Traffic*: enforcement of traffic laws and collision investigation
- *MSU*: enforcement of boating laws and emergency response on lakes within Lakewood
- *SRT*: hostage rescue, high risk warrant service, special event security
- *K-9*: track fleeing suspects, evidence searches, non-marijuana narcotics detection, community relations
- *Dive*: recovery operations in bodies of water
- *Bicycle*: provide a visible presence and patrol in areas that are not easily accessible by vehicle
- *Property Room*: evidence processing, storage, and disposal
- *Front Desk*: point of contact for the public, write reports for minor property offenses
- *Animal Control*: enforce ordinances as they relate to domestic and wild animals
- *Peer Support*: officer-to-officer counseling
- *Community Safety Resource Team*: comprised of members of the Police, Community & Economic Development and Legal Departments to address quality of life issues that require enforcement, education, abatement, coordination, and often legal resolution. CSRT assists citizens in neighborhood blight removal, understanding what remedies are available for them when faced with uncomfortable neighbor relations, and pairing people with agency assistance. For consistency the Neighborhood Policing Unit falls under the responsibilities of the CSRT Lieutenant.

POLICE SPECIALTY UNITS

Financial Information

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	Animal License	31,669	31,815	36,000	36,000	32,800	33,800	34,800	(2,200)	-6.1%
	Animal Services - Steilacoom	21,303	21,710	16,800	16,800	21,700	21,700	21,700	4,900	29.2%
	Animal Services - Dupont	37,288	37,992	38,710	38,710	38,700	39,400	40,200	690	1.8%
	Photo Infractions	1,134,328	973,592	850,000	950,000	973,600	1,000,000	1,000,000	50,000	5.3%
	Extra Duty Contracts	698,446	913,138	775,000	775,000	775,000	775,000	775,000	-	0.0%
	General Government	2,408,853	3,409,036	3,201,730	4,417,651	3,001,840	3,028,064	3,091,728	(1,389,587)	-31.5%
	Total Revenues	\$ 4,331,888	\$ 5,387,284	\$ 4,918,240	\$ 6,234,161	\$ 4,843,640	\$ 4,897,964	\$ 4,963,428	\$ (1,336,197)	-21.4%
Operating Expenditure:										
11.xxx	Salaries & Wages	1,828,951	2,300,775	2,181,312	3,209,585	2,092,909	2,178,913	2,207,853	(1,030,672)	-32.1%
11.002/4	Overtime	178,198	227,248	187,830	187,830	187,830	187,830	187,830	-	0.0%
11.005	On Call Pay	28,897	30,821	21,000	21,000	21,000	21,000	21,000	-	0.0%
11.003/7	Comp Time/Holiday Pay Cash Out	30,397	39,935	52,600	52,600	52,600	52,600	52,600	-	0.0%
11.006	Holiday Premium Pay	6,692	9,406	10,990	10,990	10,990	10,990	10,990	-	0.0%
11.xxx	Other Pay (DUI Response/CTR)	-	5,728	20,000	20,000	20,000	20,000	20,000	-	0.0%
21.xxx	Benefits	980,814	1,265,772	945,577	1,151,009	885,939	906,915	930,181	(244,094)	-21.2%
11.008	Extra Duty	581,340	780,464	775,000	775,000	775,000	775,000	775,000	-	0.0%
31.xxx	Other Supplies	37,727	63,689	61,230	61,230	61,230	61,230	61,230	-	0.0%
35.xxx	Small Tools/Minor Equipment	22,053	17,108	33,770	48,270	48,270	48,270	48,270	-	0.0%
41.xxx	Professional Services	623,350	629,979	625,931	628,931	620,156	632,216	645,474	3,285	0.5%
43.xxx	Travel & Training	679	-	-	-	-	-	-	-	n/a
44.xxx	Ads, Taxes & Assessments	-	-	600	600	600	600	600	-	0.0%
48.xxx	Repairs & Maintenance	-	2,478	-	-	-	-	-	-	n/a
49.001	Membership Dues	635	530	-	-	-	-	-	-	n/a
49.xxx	Other Services & Charges	870	1,800	2,400	2,400	2,400	2,400	2,400	-	0.0%
	Subtotal Operating Exp	\$ 4,320,602	\$ 5,375,734	\$ 4,918,240	\$ 6,169,445	\$ 4,778,924	\$ 4,897,964	\$ 4,963,428	\$ (1,271,481)	-20.6%
Capital & 1-Time Funded:										
	Services & Charges	11,285	11,550	-	64,716	64,716	-	-	(64,716)	-100.0%
	Subtotal One-time Exp	\$ 11,285	\$ 11,550	\$ -	\$ 64,716	\$ 64,716	\$ -	\$ -	\$ (64,716)	-100.0%
	Total Expenditures	\$ 4,331,888	\$ 5,387,284	\$ 4,918,240	\$ 6,234,161	\$ 4,843,640	\$ 4,897,964	\$ 4,963,428	\$ (1,336,197)	-21.4%

POLICE SUPPORT SERVICES

Financial Information

The Support Services Unit is responsible for body worn cameras, in-car cameras, fleet & equipment, and emergency management.

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
	General Government	49,129	53,479	284,967	284,967	72,695	72,695	72,695	(212,272)	-74.5%
	Total Revenues	\$ 49,129	\$ 53,479	\$ 284,967	\$ 284,967	\$ 72,695	\$ 72,695	\$ 72,695	\$ (212,272)	-74.5%
Operating Expenditure:										
11.xxx	Salaries & Wages	-	-	154,440	154,440	-	-	-	(154,440)	-100.0%
11.002/4	Overtime	-	-	2,000	2,000	2,000	2,000	2,000	-	0.0%
21.xxx	Benefits	-	-	57,832	57,832	-	-	-	(57,832)	-100.0%
31.xxx	Other Supplies	-	1,869	3,000	3,000	3,000	3,000	3,000	-	0.0%
35.xxx	Small Tools/Minor Equipment	-	-	1,500	1,500	1,500	1,500	1,500	-	0.0%
41.xxx	Professional Services	49,129	51,610	66,195	66,195	66,195	66,195	66,195	-	0.0%
	Subtotal Operating Exp	\$ 49,129	\$ 53,479	\$ 284,967	\$ 284,967	\$ 72,695	\$ 72,695	\$ 72,695	\$ (212,272)	-74.5%
	Total Expenditures	\$ 49,129	\$ 53,479	\$ 284,967	\$ 284,967	\$ 72,695	\$ 72,695	\$ 72,695	\$ (212,272)	-74.5%

BUDGET BY FUND

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FUND 001: GENERAL FUND**Purpose/Description**

The **General Fund** is the City's operating fund. It accounts for all financial resources of the general government, except those required or elected to be accounted for in another fund. These include the costs of legislative and executive departments, municipal court services, finance and information technology departments, legal department, community development services, human resources; parks, recreation, and human services; economic development, police and animal control; and city hall maintenance. Major sources of revenue reported for the General Fund include property tax, sales and use tax, utility tax, other taxes, franchise fees, licenses and permits, fines and forfeitures, charges for services, state shared revenues and other intergovernmental.

Within the General Fund are the following ending fund balance reserves:

- *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. The City Council will determine how the Contingency Reserves are spent.
- *5% General Fund Ending Fund Balance Reserves:* The purpose of this reserve is to provide financial stability, cash flow for operations and the assurance that the City will be able to respond to revenue shortfalls with fiscal strength.
- *5% Strategic Reserves:* The purpose of this reserve is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major, unanticipated events.

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

The City's fiscal policy requires ongoing expenditures to be funded with ongoing revenues, therefore, beginning fund balance from prior year are primarily used for one-time and/or capital purpose.

The following pages present a sources and uses summary of the departmental budgets which comprise the General Fund. Also included is an expenditure by object summary.

FUND 001: GENERAL FUND (continued)

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Taxes	\$34,476,953	\$33,680,724	\$32,094,600	\$34,422,700	\$34,058,157	\$35,645,810	\$36,968,895	\$ 1,223,110	3.6%
Property Tax	7,636,449	7,762,883	7,804,100	7,846,100	7,931,957	8,088,180	8,241,855	242,080	3.1%
Local Sales & Use Tax	14,471,103	14,221,039	12,240,000	14,273,000	14,645,000	15,230,800	15,840,000	957,800	6.7%
Sales/Parks	858,957	840,609	765,000	865,800	866,000	900,600	936,600	34,800	4.0%
Brokered Natural Gas Use Tax	76,041	74,873	45,000	45,000	45,000	46,400	47,800	1,400	3.1%
Criminal Justice Sales Tax	1,530,752	1,495,607	1,438,200	1,540,500	1,540,500	1,602,100	1,666,200	61,600	4.0%
Admissions Tax	337,384	484,965	344,800	394,800	419,500	436,300	453,800	41,500	10.5%
Utility Tax	5,628,300	5,732,027	5,542,100	5,542,100	5,970,000	6,624,030	6,985,840	1,081,930	19.5%
Leasehold Tax	6,569	20,084	5,200	5,200	6,500	6,700	6,900	1,500	28.8%
Gambling Tax	3,931,398	3,048,637	3,910,200	3,910,200	2,633,700	2,710,700	2,789,900	(1,199,500)	-30.7%
Franchise Fees	4,494,718	4,606,254	4,769,000	4,769,000	4,758,500	4,901,300	5,048,300	132,300	2.8%
Cable, Water, Sewer, Solid Waste	3,278,231	3,362,288	3,487,400	3,487,400	3,467,000	3,571,100	3,678,200	83,700	2.4%
Tacoma Power	1,216,487	1,243,966	1,281,600	1,281,600	1,291,500	1,330,200	1,370,100	48,600	3.8%
Development Service Fees	1,816,106	2,348,200	1,952,000	2,446,935	4,547,357	4,697,185	4,875,360	2,250,250	92.0%
Building Permits	768,106	945,734	900,000	974,100	1,398,057	1,411,185	1,431,660	437,085	44.9%
Other Building Permit Fees	255,493	331,334	300,600	341,300	1,050,000	1,081,500	1,081,700	740,200	216.9%
Plan Review/Plan Check Fees	637,074	958,219	609,600	989,735	2,006,600	2,107,000	2,264,500	1,117,265	112.9%
Other Zoning/Development Fees	155,433	112,913	141,800	141,800	92,700	97,500	97,500	(44,300)	-31.2%
Licenses & Permits	413,472	410,011	393,600	393,600	422,300	435,000	448,000	41,400	10.5%
Business License	285,000	288,640	287,600	287,600	297,300	306,200	315,300	18,600	6.5%
Alarm Permits & Fees	96,803	89,556	70,000	70,000	92,200	95,000	97,900	25,000	35.7%
Animal Licenses	31,669	31,815	36,000	36,000	32,800	33,800	34,800	(2,200)	-6.1%
State Shared Revenues	1,568,518	1,436,290	1,329,160	1,329,160	1,418,100	1,469,700	1,523,600	140,540	10.6%
Criminal Justice	191,367	216,693	187,480	187,480	188,100	197,500	207,300	10,020	5.3%
Criminal Justice High Crime	435,580	282,159	249,500	249,500	282,200	296,300	311,100	46,800	18.8%
Liquor Excise Tax	448,309	449,632	410,890	410,890	463,800	487,000	511,400	76,110	18.5%
Liquor Board Profits	493,262	487,806	481,290	481,290	484,000	488,900	493,800	7,610	1.6%
Intergovernmental	321,805	491,599	295,010	510,796	508,160	520,700	533,700	9,904	1.9%
Police FBI & Other Misc	15,000	11,790	12,000	12,000	12,860	12,900	12,900	900	7.5%
Police-Animal Svcs-Steilacoom	21,303	21,710	16,800	16,800	21,700	21,700	21,700	4,900	29.2%
Police-Animal Svcs-Dupont	37,288	37,992	38,710	38,710	38,700	39,400	40,200	690	1.8%
Police-South Sound 911 Investigations	22,653	36,716	16,000	16,000	40,000	40,000	40,000	24,000	150.0%
Muni Court-University Place Contract	(13,520)	-	-	-	-	-	-	-	n/a
Muni Court-Town of Steilacoom Contract	110,167	213,840	115,800	66,242	220,300	226,900	233,700	160,658	242.5%
Muni Court-City of Dupont	128,914	169,551	95,700	361,044	174,600	179,800	185,200	(181,244)	-50.2%
Charges for Services & Fees	1,032,648	1,341,673	1,426,300	1,441,800	1,405,800	1,396,400	1,396,400	(45,400)	-3.1%
Parks & Recreation Fees	207,524	224,581	294,000	294,000	258,700	250,800	250,800	(43,200)	-14.7%
Police - Various Contracts	5,367	5,776	-	14,500	14,500	14,500	14,500	-	0.0%
Police - Extra Duty	698,446	913,138	775,000	775,000	775,000	775,000	775,000	-	0.0%
Police - WSH Comm Policing Program	117,581	197,145	355,500	356,500	356,500	355,000	355,000	(1,500)	-0.4%
Other	3,729	1,033	1,800	1,800	1,100	1,100	1,100	(700)	-38.9%
Fines & Forfeitures	1,420,614	1,212,915	1,196,500	1,296,500	1,237,160	1,263,600	1,263,600	(32,900)	-2.5%
Municipal Court	286,285	239,322	346,500	346,500	263,560	263,600	263,600	(82,900)	-23.9%
Photo Infraction	1,134,328	973,592	850,000	950,000	973,600	1,000,000	1,000,000	50,000	5.3%
Miscellaneous/Interest/Other	372,347	775,270	122,500	853,969	840,570	792,872	682,148	(61,097)	-7.2%
Interest Earnings	251,912	686,146	57,500	542,700	530,200	482,472	371,748	(60,228)	-11.1%
Penalties & Interest - Taxes	2,023	2,619	3,500	3,500	2,600	2,600	2,600	(900)	-25.7%
Miscellaneous/Other	118,411	86,504	61,500	307,769	307,770	307,800	307,800	31	0.0%
Interfund Transfers	284,700	284,700	284,700	284,700	284,700	284,700	284,700	-	0.0%
Transfer In - Fund 401 SWM	284,700	284,700	284,700	284,700	284,700	284,700	284,700	-	0.0%
Total Operating Revenues	\$ 46,201,880	\$ 46,587,634	\$ 43,863,370	\$ 47,749,160	\$ 49,480,804	\$ 51,407,267	\$ 53,024,703	\$ 3,658,107	7.7%

FUND 001: GENERAL FUND (continued)

Sources & Uses (continued)

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
EXPENDITURES									
City Council	148,500	169,119	159,609	171,214	186,666	188,158	188,158	16,944	9.9%
Legislative	148,017	167,931	156,159	167,764	183,216	184,708	184,708	16,944	10.1%
Sister City	483	1,188	3,450	3,450	3,450	3,450	3,450	-	0.0%
City Manager	809,073	1,017,897	966,844	1,040,445	1,065,664	1,098,176	1,123,980	57,731	5.5%
Executive	613,149	667,671	607,730	672,656	695,264	721,434	735,084	48,778	7.3%
Communications	195,924	350,227	359,114	367,789	370,400	376,742	388,896	8,953	2.4%
Municipal Court	1,834,684	1,473,378	1,524,353	1,587,098	1,639,462	1,508,756	1,577,539	(78,342)	-4.9%
Judicial Services	1,011,751	1,158,311	1,113,277	1,158,846	1,137,349	1,116,319	1,171,358	(42,527)	-3.7%
Professional Services	582,340	85,356	55,000	55,000	55,000	55,000	55,000	-	0.0%
Probation & Detention	240,593	229,711	356,076	373,251	447,113	337,437	351,181	(35,814)	-9.6%
Administrative Services	1,500,409	2,225,614	2,337,034	2,528,340	2,488,151	2,599,419	2,680,121	71,079	2.8%
Finance	1,377,366	1,539,453	1,592,969	1,782,275	1,742,086	1,834,919	1,915,621	52,644	3.0%
Non-Dept (City-Wide/Public Defender)	123,043	686,161	744,065	746,065	746,065	764,500	764,500	18,435	2.5%
Legal	2,410,990	2,578,738	2,562,219	2,650,403	2,651,377	2,762,302	2,816,976	111,899	4.2%
Civil Legal Services	1,145,619	1,080,778	1,043,611	1,094,459	1,245,916	1,276,358	1,339,159	181,899	16.6%
Criminal Prosecution Services	244,960	243,426	270,470	276,195	278,874	217,574	226,699	(58,621)	-21.2%
City Clerk	203,213	239,289	400,680	415,602	292,233	328,200	345,962	(87,402)	-21.0%
Election	125,155	208,956	110,000	110,000	110,000	180,000	110,000	70,000	63.6%
Human Resources	692,043	806,289	737,458	754,147	724,353	760,170	795,157	6,023	0.8%
Planning & Public Works (Formerly CED)	3,089,038	3,342,796	3,272,911	3,491,439	3,528,730	3,700,335	3,883,574	208,896	6.0%
GIS	-	-	-	-	-	156,497	161,311	156,497	n/a
Planning	1,358,025	1,443,024	1,453,471	1,536,477	1,568,648	1,470,612	1,549,456	(65,865)	-4.3%
Building	1,431,140	1,583,794	1,573,793	1,686,224	1,682,962	1,778,331	1,864,146	92,107	5.5%
Economic Development	299,873	315,978	245,647	268,737	277,121	294,895	308,661	26,158	9.7%
Parks, Recreation & Community Services	3,067,319	3,455,542	3,459,217	3,449,390	3,596,790	4,052,153	4,198,293	602,763	17.5%
Human Services	430,860	495,033	523,754	531,048	527,115	598,003	615,836	66,955	12.6%
Administration	471,306	421,875	397,772	349,394	348,521	463,396	484,469	114,002	32.6%
Recreation	506,531	619,482	545,295	565,333	548,978	551,011	562,818	(14,322)	-2.5%
Senior Services	173,804	206,487	268,694	280,144	229,689	217,150	223,205	(62,994)	-22.5%
Parks Facilities	599,361	739,043	603,708	615,981	859,862	975,748	1,013,579	359,767	58.4%
Fort Steilacoom Park	621,533	710,977	579,559	675,708	668,926	772,425	802,601	96,717	14.3%
Street Landscape Maintenance	263,925	262,646	540,435	431,782	413,699	474,420	495,785	42,638	9.9%
Police	26,557,987	28,949,669	27,101,474	28,634,596	30,347,226	31,976,289	32,273,509	3,341,693	11.7%
Command	4,895,906	5,804,904	5,148,820	5,150,209	5,862,042	6,875,792	7,181,538	1,725,583	33.5%
Jail Service	380,230	799,450	600,000	800,000	1,100,000	1,100,000	1,100,000	300,000	37.5%
Dispatch Services/SS911	2,016,847	2,070,342	2,064,390	2,118,770	2,118,770	2,157,580	2,157,580	38,810	1.8%
Investigations	3,725,373	4,329,076	4,148,764	4,148,764	4,424,986	4,582,351	4,609,685	433,587	10.5%
Patrol	10,166,298	9,721,009	8,656,354	8,656,354	11,164,011	11,544,010	11,424,835	2,887,656	33.4%
Special Units	61,403	89,797	115,340	129,840	129,840	129,840	129,840	-	0.0%
Special Response Team (SRT)	131,728	104,332	91,300	91,300	91,300	91,300	91,300	-	0.0%
Neighborhood Policing Unit	912,746	1,453,132	605,786	1,799,416	1,029,527	1,060,080	1,069,274	(739,336)	-41.1%
Contracted Svcs (Extra Duty, Rev Offset)	782,869	1,057,846	775,000	775,000	775,000	775,000	775,000	-	0.0%
Community Safety Resource Team (CSRT)	528,654	569,321	1,049,979	1,070,154	590,814	610,677	627,304	(459,477)	-42.9%
Training	875,519	640,090	1,215,289	1,221,014	740,726	660,825	678,676	(560,189)	-45.9%
Traffic Policing	820,678	950,848	1,126,380	1,126,380	984,080	1,017,559	1,022,870	(108,821)	-9.7%
Property Room	306,184	348,982	339,906	351,356	368,715	383,039	395,287	31,683	9.0%
Reimbursements	128,083	155,586	64,650	85,072	85,072	85,072	85,072	-	0.0%
Support Svcs/Emergency Management	49,129	53,479	284,967	284,967	72,695	72,695	72,695	(212,272)	-74.5%
Animal Control	389,460	414,596	424,549	435,999	419,648	440,469	462,553	4,470	1.0%
Road & Street/Camera Enforcement	386,880	386,880	390,000	390,000	390,000	390,000	390,000	-	0.0%

FUND 001: GENERAL FUND (continued)

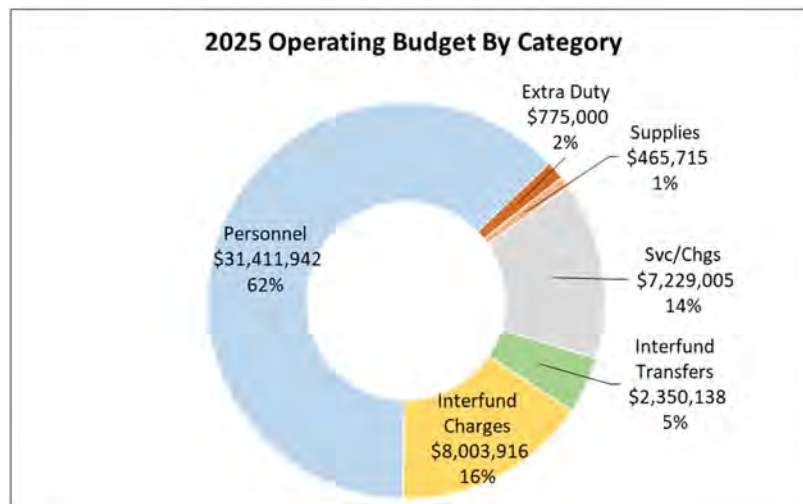
Sources & Uses (continued)

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
Interfund Transfers	1,874,874	1,920,222	2,384,328	2,537,633	2,376,575	2,350,138	2,426,188	(187,495)	-7.4%
Transfer to Fund 101 Street	1,394,393	1,438,241	1,906,572	2,059,877	1,898,819	1,974,366	2,059,894	(85,511)	-4.2%
Transfer to Fund 105 Abatement/RHSP	35,000	35,000	35,000	35,000	35,000	-	-	(35,000)	-100.0%
Transfer to Fund 201 GO Bond DS	445,481	446,981	442,756	442,756	442,756	375,772	366,294	(66,984)	-15.1%
Total Operating Expenditures	\$ 41,292,873	\$ 45,132,979	\$ 43,767,989	\$ 46,090,558	\$ 47,880,641	\$ 50,235,725	\$ 51,168,339	\$ 4,145,167	9.0%
Oper Rev Over/(Under) Exp	\$ 4,909,007	\$ 1,454,655	\$ 95,381	\$ 1,658,602	\$ 1,600,163	\$ 1,171,542	\$ 1,856,364	\$ (487,060)	-29.4%
OTHER FINANCING SOURCES									
Capital & Other 1-Time	529,239	801,216	282,550	1,281,588	1,233,588	84,600	84,600	(1,196,988)	-93.4%
Grants/Donations/Contributions	529,239	801,216	282,550	1,281,588	1,233,588	84,600	84,600	(1,196,988)	-93.4%
Transfers In	-	-	-	-	1,529,022	55,764	3,704	55,764	n/a
Transfer In - Fund 105 Prop Abatement	-	-	-	-	640,000	-	-	-	n/a
Transfer In - Fund 202 LID Debt Service	-	-	-	-	480,236	55,764	3,704	55,764	n/a
Transfer In - Fund 251 LID Guaranty	-	-	-	-	53,000	-	-	-	n/a
Transfer In - Fund 503 Info Technology	-	-	-	-	355,786	-	-	-	n/a
Total Other Financing Sources	\$ 529,239	\$ 801,216	\$ 282,550	\$ 1,281,588	\$ 2,762,610	\$ 140,364	\$ 88,304	\$ (1,141,224)	-89.0%
OTHER FINANCING USES									
Capital & Other 1-Time	1,189,525	4,497,671	2,210,997	5,825,831	6,288,141	1,413,668	1,170,440	(4,412,163)	-75.7%
City Council	-	8,237	-	20,400	20,400	12,000	-	(8,400)	-41.2%
City Manager	12,970	143,914	106,834	134,826	165,417	5,222	4,548	(129,604)	-96.1%
Administrative Services/City-Wide	7,139	24,693	6,602	495,281	555,949	145,016	143,562	(350,265)	-70.7%
City-Wide COVID-19 Grants	-	326,617	-	-	-	-	-	-	n/a
Planning & Public Works (Formerly CED)	263,911	496,688	474,623	1,502,917	1,660,880	442,293	61,362	(1,060,624)	-70.6%
Parks, Recreation & Community Services	377,685	347,636	260,052	412,689	458,436	18,279	40,921	(394,410)	-95.6%
Legal	74,880	149,595	89,816	547,765	650,581	171,525	173,649	(376,240)	-68.7%
Municipal Court	48,825	153,830	11,600	319,045	385,341	12,152	10,584	(306,893)	-96.2%
Police	404,116	2,846,461	1,261,470	2,392,908	2,391,137	607,181	735,814	(1,785,727)	-74.6%
Transfers Out	2,527,325	3,732,387	1,858,526	2,761,529	2,932,012	242,302	580,663	(2,519,227)	-91.2%
Transfer Out - Street	-	449,339	71,526	889,717	1,060,200	17,302	14,811	(872,415)	-98.1%
Transfer Out - Abatement/RHSP	550,000	50,000	50,000	50,000	50,000	-	-	(50,000)	-100.0%
Transfer Out - Public Art	30,000	22,000	22,000	22,000	22,000	-	17,552	(22,000)	-100.0%
Transfer Out - SSMCP	80,000	75,000	75,000	75,000	75,000	75,000	75,000	-	0.0%
Transfer Out - Parks CIP	647,500	2,620,877	940,000	1,415,000	1,415,000	-	-	(1,415,000)	-100.0%
Transfer Out - Transportation CIP	1,219,825	515,171	700,000	309,812	309,812	150,000	473,300	(159,812)	-51.6%
Total Other Financing Uses	\$ 3,716,850	\$ 8,230,057	\$ 4,069,521	\$ 8,587,360	\$ 9,220,153	\$ 1,655,970	\$ 1,751,103	\$ (6,931,390)	-80.7%
Total Revenue & Other Sources	\$ 46,731,119	\$ 47,388,850	\$ 44,145,920	\$ 49,030,748	\$ 52,243,414	\$ 51,547,631	\$ 53,113,007	\$ 2,516,883	5.1%
Total Expenditures & Other Uses	\$ 45,009,723	\$ 53,363,036	\$ 47,837,509	\$ 54,677,918	\$ 57,100,793	\$ 51,891,695	\$ 52,919,442	\$ (2,786,223)	-5.1%
Beginning Balance	\$ 17,750,655	\$ 19,472,051	\$ 11,165,657	\$ 13,497,864	\$ 13,497,864	\$ 8,640,484	\$ 8,296,420	\$ (4,857,380)	-36.0%
Ending Balance	\$ 19,472,051	\$ 13,497,864	\$ 7,474,068	\$ 7,850,694	\$ 8,640,484	\$ 8,296,420	\$ 8,489,985	\$ 445,726	5.7%
EFB as % of G/S Oper Rev	41.3%	28.3%	16.7%	16.1%	17.1%	15.8%	15.7%	-0.30%	-1.9%
Reserves - Total Target 12%	\$ 5,664,295	\$ 5,718,043	\$ 5,381,196	\$ 5,847,491	\$ 6,059,748	\$ 6,292,232	\$ 6,489,987	444,741	7.6%
2% Contingency Reserves	\$ 944,049	\$ 953,007	\$ 896,866	\$ 974,582	\$ 1,009,958	\$ 1,048,705	\$ 1,081,664	74,123	7.6%
5% General Fund Reserves	\$ 2,360,123	\$ 2,382,518	\$ 2,242,165	\$ 2,436,455	\$ 2,524,895	\$ 2,621,763	\$ 2,704,161	185,308	7.6%
5% Strategic Reserves	\$ 2,360,123	\$ 2,382,518	\$ 2,242,165	\$ 2,436,455	\$ 2,524,895	\$ 2,621,763	\$ 2,704,161	185,308	7.6%
Economic Opportunity Development Fund	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	-	0.0%
Unreserved / (Shortfall):	\$ 11,807,756	\$ 5,779,822	\$ 92,872	\$ 3,203	\$ 580,736	\$ 4,188	\$ -	\$ 985	30.8%

FUND 001: GENERAL FUND (continued)

Expenditure Object summary

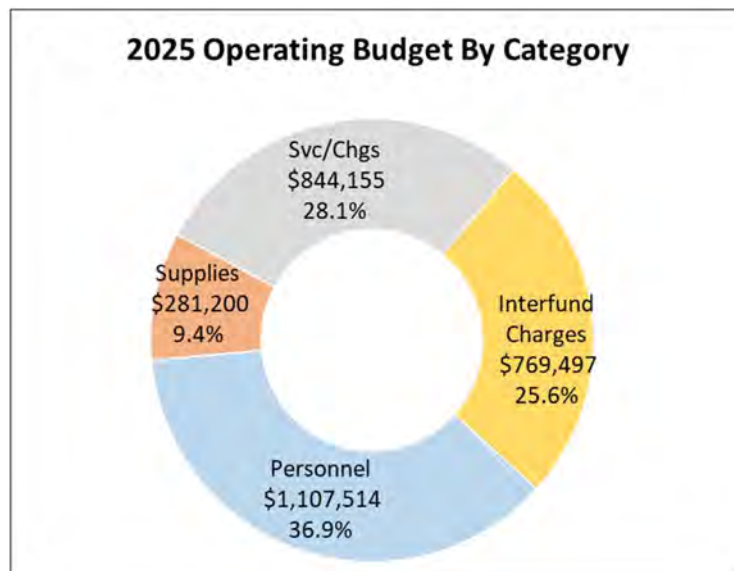
Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
Operating Expenditure:										
11.xxx	Salaries & Wages	17,218,081	18,932,195	18,297,184	19,564,029	20,739,363	21,343,115	21,549,231	1,779,086	9.1%
11.011	Temporary Help	121,904	134,477	134,710	134,710	134,710	134,710	134,710	-	0.0%
11.002/4	Overtime	1,462,942	1,404,158	708,710	729,132	729,132	729,132	729,132	(0)	0.0%
11.005	On Call Pay	72,192	72,589	47,100	47,100	47,100	47,100	47,100	-	0.0%
11.003/7	Comp Time/Holiday Pay Cash Out	316,434	344,936	268,400	268,400	268,400	268,400	268,400	-	0.0%
11.006	Holiday Premium Pay	184,549	205,220	174,520	174,520	174,520	174,520	174,520	-	0.0%
11.xxx	Other Pay (DUI Response/CTR)	-	5,728	20,000	20,000	20,000	20,000	20,000	-	0.0%
21.xxx	Benefits	7,503,847	8,156,386	7,770,589	8,058,203	8,564,650	8,694,965	8,861,690	636,762	7.9%
11.008	Extra Duty	581,340	780,464	775,000	775,000	775,000	775,000	775,000	-	0.0%
31.03	Maintenance Supplies	96,555	110,220	46,620	46,620	46,620	42,120	42,520	(4,500)	-9.7%
31.xxx	Other Supplies	354,220	330,460	338,640	338,640	338,640	328,140	328,140	(10,500)	-3.1%
35.xxx	Small Tools/Minor Equipment	107,013	110,232	95,955	110,455	110,455	95,455	105,455	(15,000)	-13.6%
41.xxx	Professional Services	5,382,966	6,058,104	5,628,498	5,893,343	6,184,568	6,358,203	6,317,412	464,860	7.9%
42.xxx	Communications	45,540	73,228	63,425	63,425	63,425	65,225	65,225	1,800	2.8%
43.xxx	Travel & Training	120,761	135,316	212,910	218,910	218,910	134,015	130,815	(84,895)	-38.8%
45.xxx	Operating Rentals/Leases	3,793	20,006	72,135	72,135	5,500	5,500	5,500	(66,635)	-92.4%
47.xxx	Utilities	112,812	144,629	131,500	131,500	131,500	129,300	129,300	(2,200)	-1.7%
48.xxx	Repairs & Maintenance	15,567	13,229	34,500	34,500	34,500	24,500	24,500	(10,000)	-29.0%
49.001	Membership Dues	98,683	96,160	101,115	107,415	107,415	107,945	107,945	530	0.5%
49.xxx	Other Services & Charges	327,902	350,163	301,590	309,540	309,540	286,625	296,985	(22,915)	-7.4%
597.xx	Interfund Transfers	1,874,874	1,920,222	2,384,328	2,537,633	2,376,575	2,350,138	2,426,188	(187,495)	-7.4%
9x.xxx	IS Charges - M&O	4,284,585	4,692,180	5,141,884	6,225,017	6,269,786	6,869,459	7,463,527	644,442	10.4%
9x.xxx	IS Charges - Reserves	906,171	915,247	915,246	126,900	126,900	1,134,457	1,047,794	1,007,557	794.0%
	Subtotal Operating Exp	\$ 41,292,873	\$ 45,132,979	\$ 43,767,989	\$ 46,090,558	\$ 47,880,638	\$ 50,235,717	\$ 51,168,326	\$ 4,145,159	9.0%
Capital & 1-Time Funded:										
	Personnel Costs	62,816	530,327	550,727	569,008	507,263	525,462	150,180	(43,546)	-7.7%
	Supplies	66,451	175,168	94,600	109,627	109,627	-	-	(109,627)	-100.0%
	Services & Charges	596,826	1,456,684	238,425	1,460,646	1,460,646	34,408	52,393	(1,426,238)	-97.6%
	Interfund Transfers	2,527,325	3,732,387	1,858,526	2,761,529	2,932,012	242,302	580,663	(2,519,227)	-91.2%
	Capital	13,068	76,859	4,370	489,615	489,615	-	-	(489,615)	-100.0%
	IS Charges - M&O & Capital	450,365	2,258,648	1,322,874	3,196,935	3,720,990	853,798	967,867	(2,343,137)	-73.3%
	Subtotal One-time Exp	\$ 3,716,853	\$ 8,230,069	\$ 4,069,521	\$ 8,587,359	\$ 9,220,153	\$ 1,655,971	\$ 1,751,104	\$ (6,931,388)	-80.7%
	Total Expenditures	\$ 45,009,726	\$ 53,363,048	\$ 47,837,510	\$ 54,677,918	\$ 57,100,791	\$ 51,891,687	\$ 52,919,430	\$ (2,786,230)	-5.1%



FUND 101: STREET FUND (continued)

Expenditure Object Summary

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
Operating Expenditure:										
11.xxx	Salaries & Wages	492,449	505,979	709,963	738,375	715,803	755,605	788,718	17,230	2.3%
11.011	Temporary Help	-	6,083	15,000	15,000	15,000	5,000	15,000	(10,000)	-66.7%
11.002/4	Overtime	13,879	19,995	16,100	16,100	16,100	16,100	16,100	-	0.0%
11.005	On Call Pay	10,928	18,015	14,500	14,500	14,500	14,500	14,500	-	0.0%
11.xxx	Other Pay (DUI Response/CTR)	-	-	3,300	3,300	3,300	3,300	3,300	-	0.0%
21.xxx	Benefits	227,570	223,874	351,372	361,317	318,496	313,009	325,503	(48,308)	-13.4%
31.03	Maintenance Supplies	101,526	38,123	113,000	113,000	113,000	110,500	110,500	(2,500)	-2.2%
35.xxx	Small Tools/Minor Equipment	38,334	13,934	66,300	66,300	66,300	61,300	61,300	(5,000)	-7.5%
41.xxx	Professional Services	291,182	392,721	251,900	251,900	251,900	251,900	251,900	-	0.0%
43.xxx	Travel & Training	1,587	1,144	9,100	9,100	9,100	9,100	9,100	-	0.0%
44.xxx	Ads, Taxes & Assessments	638	1,275	-	-	-	-	-	-	n/a
45.xxx	Operating Rentals/Leases	3,450	2,963	3,500	3,500	3,500	3,500	3,500	-	0.0%
47.xxx	Utilities	464,078	477,629	528,660	528,660	528,660	507,660	507,660	(21,000)	-4.0%
48.xxx	Repairs & Maintenance	57,662	114,505	68,295	68,295	68,295	68,295	68,295	-	0.0%
49.001	Membership Dues	2,367	1,780	3,600	3,600	3,600	3,600	3,600	-	0.0%
49.xxx	Other Services & Charges	168	315	100	100	100	100	100	-	0.0%
6x.xxx	Capital	-	9,859	-	-	-	-	-	-	n/a
9x.xxx	IS Charges - M&O	516,996	538,360	565,589	662,262	667,044	742,331	802,473	80,069	12.1%
9x.xxx	IS Charges - Reserves	56,508	56,523	56,523	11,521	11,521	27,166	27,165	15,645	135.8%
Subtotal Operating Exp		\$ 2,346,558	\$ 2,501,447	\$ 2,886,502	\$ 2,976,530	\$ 2,915,919	\$ 3,002,366	\$ 3,118,414	\$ 25,836	0.9%
Capital & 1-Time Funded:										
	Personnel Costs	46,687	94,368	-	-	-	-	-	-	n/a
	Supplies	-	258,256	-	-	-	-	-	-	n/a
	Services & Charges	21,852	17,171	50,000	840,000	840,000	-	-	(840,000)	-100.0%
	Capital	3,335	34,672	2,945	19,078	19,078	-	-	-	
	IS Charges - M&O & Capital	11,688	44,871	18,581	93,915	203,122	19,302	16,811	(74,613)	-79.4%
Subtotal One-time Exp		\$ 83,562	\$ 449,338	\$ 71,526	\$ 952,993	\$ 1,062,200	\$ 19,302	\$ 16,811	\$ (933,691)	-98.0%
Total Expenditures		\$ 2,430,120	\$ 2,950,787	\$ 2,958,028	\$ 3,929,523	\$ 3,978,119	\$ 3,021,669	\$ 3,135,225	\$ (907,854)	-23.1%



FUND 103: TRANSPORTATION BENEFIT DISTRICT FUND

Purpose & Description

The **Transportation Benefit District Fund** accounts for the \$20 annual vehicle licensing fee (VLF) revenues used to fund specific transportation projects. Proceeds from the VLF are transferred to the Transportation CIP Fund to providing funding of those specific projects.

Sources & Use

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
\$20 Vehicle Licensing Fee (net rev)	\$ 851,401	\$ 815,810	\$ 835,000	\$ 835,000	\$ 820,000	\$ 835,000	\$ 835,000	\$ -	0.0%
Interest Earnings	16,315	4,870	-	-	-	-	-	-	n/a
Total Revenues	\$ 867,716	\$ 820,680	\$ 835,000	\$ 835,000	\$ 820,000	\$ 835,000	\$ 835,000	\$ -	0.0%
EXPENDITURES									
Transfer Out-Debt Service	-	-	835,000	835,000	-	835,000	835,000	-	0.0%
Transfer Out-Transportation CIP	2,358,000	699,532	-	164,924	1,032,288	-	-	(164,924)	-100.0%
Total Expenditures	\$ 2,358,000	\$ 699,532	\$ 835,000	\$ 999,924	\$ 1,032,288	\$ 835,000	\$ 835,000	\$ (164,924)	-16.5%
Rev Over/(Under) Exp	\$ (1,490,284)	\$ 121,148	\$ -	\$ (164,924)	\$ (212,288)	\$ -	\$ -	\$ 164,924	-100.0%
Beginning Fund Balance, 1/1	\$ 1,581,424	\$ 91,140	\$ 58,424	\$ 212,288	\$ 212,288	\$ -	\$ -	\$ (212,288)	-100.0%
Ending Fund Balance, 12/31	\$ 91,140	\$ 212,288	\$ 58,424	\$ 47,364	\$ -	\$ -	\$ -	\$ (47,364)	-100.0%

FUND 104: HOTEL/MOTEL LODGING TAX

Purpose/Description

The **Hotel/Motel Lodging Tax Fund** is used to account for the hotel/motel lodging tax revenues and associated disbursements. RCW 67.28 authorizes a transient rental tax of up to two percent for lodging at hotels, motels, private campgrounds, RV parks and similar facilities. RCW 67.28 also authorizes a five percent special hotel/motel tax on the same base. The expenditures from this fund must adhere to the governing state statutes, which limit the expenditures to those costs related to tourism promotion, and acquisition and/or operation of tourism-related facilities.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Special Hotel/Motel Lodging Tax	\$ 1,000,059	\$ 921,994	\$ 803,570	\$ 803,570	\$ 908,034	\$ 908,034	\$ 908,034	\$ 104,464	13.0%
Transient Rental Income Tax	400,029	371,775	321,430	321,430	363,216	363,216	363,216	41,786	13.0%
Interest Earnings	38,681	138,869	-	-	120,000	80,000	80,000	80,000	n/a
GASB 68 Accounting for Lease	347,240	-	-	213,567	-	-	-	(213,567)	-100.0%
Total Revenues	\$ 1,786,010	\$ 1,432,637	\$ 1,125,000	\$ 1,338,567	\$ 1,391,250	\$ 1,351,250	\$ 1,351,250	\$ 12,683	0.9%
EXPENDITURES									
Lodging Tax Programs	659,177	774,951	1,125,000	1,126,800	1,126,800	1,271,250	1,271,250	144,450	12.8%
GASB 68 Accounting for Lease	422,090	74,850	-	213,567	-	-	-	(213,567)	-100.0%
Total Expenditures	\$ 1,081,267	\$ 849,801	\$ 1,125,000	\$ 1,340,367	\$ 1,126,800	\$ 1,271,250	\$ 1,271,250	\$ (69,117)	-5.2%
Rev Over/(Under) Exp	\$ 704,743	\$ 582,836	\$ -	\$ (1,800)	\$ 264,450	\$ 80,000	\$ 80,000	\$ 81,800	-4544.4%
Beginning Fund Balance, 1/1	\$ 2,305,435	\$ 3,010,178	\$ 2,677,042	\$ 3,593,014	\$ 3,593,014	\$ 3,857,464	\$ 3,937,464	\$ 264,450	7.4%
Ending Fund Balance, 12/31	\$ 3,010,178	\$ 3,593,014	\$ 2,677,042	\$ 3,591,214	\$ 3,857,464	\$ 3,937,464	\$ 4,017,464	\$ 346,250	9.6%

FUND 106: PUBLIC ART

Purpose/Description

The sole purpose of the **Public Art Fund** is to account for the revenue from the fees charged for the rental of the McGavick Center by the City and expenditure of that revenue for approved public art activities. The proposed annual budgets in 2025 and 2026 includes of \$2K for Arts Commission Program, \$25,000 for traffic signal box art wrap, and \$10,000 for public art.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Interest Earnings	\$ 1,443	\$ 2,209	\$ -	\$ -	\$ 1,046	\$ -	\$ -	\$ -	n/a
Facility Rentals	10,500	21,000	15,000	15,000	13,500	15,000	15,000	-	0.0%
Transfer-In General Fund	30,000	22,000	22,000	22,000	22,000	-	17,552	(22,000)	-100.0%
Total Revenues	\$ 41,943	\$ 45,209	\$ 37,000	\$ 37,000	\$ 36,546	\$ 15,000	\$ 32,552	\$ (22,000)	-59.5%
EXPENDITURES									
Arts Commission Program	-	1,190	2,000	2,000	2,000	2,000	2,000	-	0.0%
Public Art	111,579	67,704	35,000	61,902	35,000	35,000	35,000	(26,902)	-43.5%
Total Expenditures	\$ 111,580	\$ 68,894	\$ 37,000	\$ 63,902	\$ 37,000	\$ 37,000	\$ 37,000	\$ (26,902)	-42.1%
Rev Over/(Under) Exp	\$ (69,637)	\$ (23,685)	\$ -	\$ (26,902)	\$ (454)	\$ (22,000)	\$ (4,448)	\$ 4,902	-18.2%
Beginning Fund Balance, 1/1	\$ 120,223	\$ 50,587	\$ -	\$ 26,902	\$ 26,902	\$ 26,448	\$ 4,448	\$ (454)	-1.7%
Ending Fund Balance, 12/31	\$ 50,587	\$ 26,902	\$ -	\$ -	\$ 26,448	\$ 4,448	\$ -	\$ 4,448	n/a

FUND 192: SOUTH SOUND MILITARY COMMUNITIES PARTNERSHIP (SSMCP)

Purpose/Description

The **South Sound Military Communities Partnership Fund** accounts for all activity associated with the South Sound Military Communities Partnership (SSMCP) including 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.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Grants	\$ 6,903,052	\$ 431,965	\$ -	\$ 1,166,885	\$ 1,166,885	\$ 8,000	\$ 8,000	\$ (1,158,885)	-99.3%
Partner Participation	205,550	276,758	236,125	236,125	269,550	269,550	269,550	33,425	14.2%
Misc/Other	228,768	216,833	-	130,800	130,800	-	-	(130,800)	-100.0%
Transfer In-General Fund	80,000	75,000	75,000	75,000	75,000	75,000	75,000	-	0.0%
Total Revenues	\$ 7,417,370	\$ 1,000,556	\$ 311,125	\$ 1,608,810	\$ 1,642,235	\$ 352,550	\$ 352,550	\$ (1,256,260)	-78.1%
EXPENDITURES									
Operations	290,868	315,002	315,874	350,114	332,113	352,550	352,550	2,436	0.7%
Grants & Other Programs	7,513,615	444,448	-	1,158,452	1,140,788	-	-	(1,158,452)	-100.0%
Total Expenditures	\$ 7,804,483	\$ 759,450	\$ 315,874	\$ 1,508,566	\$ 1,472,901	\$ 352,550	\$ 352,550	\$ (1,156,016)	-76.6%
Rev Over/(Under) Exp	\$ (387,113)	\$ 241,106	\$ (4,748)	\$ 100,245	\$ 169,335	\$ -	\$ -	\$ (100,245)	-100.0%
Beginning Fund Balance, 1/1	\$ 32,299	\$ (354,814)	\$ 4,748	\$ (113,708)	\$ (113,708)	\$ 55,626	\$ 55,626	\$ 169,334	-148.9%
Ending Fund Balance, 12/31	\$ (354,814)	\$ (113,708)	\$ -	\$ (13,464)	\$ 55,626	\$ 55,626	\$ 55,627	\$ 69,090	-513.1%

FUND 202: LOCAL IMPROVEMENT DISTRICT DEBT SERVICE

Purpose & Description

The **LID Debt Service Fund** was established to account for both the payment of special assessment bonds, as well as the collection of assessments from property owners within the local improvement district (LID). The assessment payments are the revenue source for the debt payments. The 2023 estimated ending fund balance is due primarily to early redemption bonds resulting in savings in interest earnings cost that is being made available for future general purpose expenditures in 2024.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Interest Earnings	\$ 1,763	\$ 6,610	\$ -	\$ -	\$ 7,720	\$ -	\$ -	\$ -	n/a
Assessments	144,858	332,731	219,765	219,765	219,765	145,328	91,294	(74,437)	-33.9%
Total Revenues	\$ 146,621	\$ 339,341	\$ 219,765	\$ 219,765	\$ 227,485	\$ 145,328	\$ 91,294	\$ (74,437)	-33.9%
EXPENDITURES									
Debt Service - LIDs 1101/1103	330	361	-	-	-	-	-	-	n/a
Debt Service - LID 1108	60,142	10,642	-	-	-	-	-	-	n/a
Debt Service - LID 1109	95,515	93,634	219,765	219,765	91,538	89,564	87,590	(130,201)	-59.2%
Transfer to General Fund	-	-	-	-	480,236	55,764	3,704	55,764	n/a
Total Expenditures	\$ 155,987	\$ 104,637	\$ 219,765	\$ 219,765	\$ 571,774	\$ 145,328	\$ 91,294	\$ (74,437)	-33.9%
Rev Over/(Under) Exp	\$ (9,366)	\$ 234,704	\$ -	\$ -	\$ (344,289)	\$ -	\$ -	\$ -	n/a
Beginning Fund Balance, 1/1	\$ 118,951	\$ 109,585	\$ -	\$ 344,289	\$ 344,289	\$ -	\$ -	\$ (344,289)	-100.0%
Ending Fund Balance, 12/31	\$ 109,586	\$ 344,289	\$ -	\$ 344,289	\$ -	\$ -	\$ -	\$ (344,289)	-100.0%

FUND 204: SEWER PROJECT DEBT SERVICE

Purpose & Description

The **Sewer Project Debt Service Fund** accounts for the Public Works Trust Fund Loans (PWTFL) that the City secured to fund both sewer main construction and the side sewer construction loan program. The City completed construction of the sewer main and donated it to Pierce County in 2012. A 4.75% surcharge on all of the county sewer service charges within the City limits provides the funding for the debt service.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Sewer Charges (4.75% Sewer Surcharge)	\$ 900,320	\$ 902,554	\$ 847,000	\$ 847,000	\$ 929,600	\$ 957,500	\$ 986,200	\$ 110,500	13.0%
Interest Earnings	13,533	53,967	1,300	1,300	45,000	20,000	20,000	18,700	1438.5%
Sanitary Side Sewer Connect Home Loan Repay	-	-	21,457	21,457	948	948	948	(20,509)	-95.6%
Total Revenues	\$ 913,853	\$ 956,521	\$ 869,757	\$ 869,757	\$ 975,548	\$ 978,448	\$ 1,007,148	\$ 108,691	12.5%
EXPENDITURES									
PWTFL Debt Service	477,618	475,150	472,681	472,682	472,681	440,498	438,327	(32,184)	-6.8%
Transfer To Fund 311 Sewer Capital	50,000	50,000	467,178	467,178	1,390,658	50,000	60,100	(417,178)	-89.3%
Total Expenditures	\$ 527,618	\$ 525,150	\$ 939,859	\$ 939,860	\$ 1,863,339	\$ 490,498	\$ 498,427	\$ (449,362)	-47.8%
Rev Over/(Under) Exp	\$ 386,235	\$ 431,371	\$ (70,102)	\$ (70,103)	\$ (887,791)	\$ 487,950	\$ 508,721	\$ 558,053	-796%
Beginning Fund Balance, 1/1	\$ 734,088	\$ 1,120,324	\$ 1,396,836	\$ 1,551,695	\$ 1,551,695	\$ 663,903	\$ 1,151,853	\$ (887,792)	-57.2%
Ending Fund Balance, 12/31	\$ 1,120,324	\$ 1,551,695	\$ 1,326,733	\$ 1,481,592	\$ 663,903	\$ 1,151,853	\$ 1,660,574	\$ (329,739)	-22.3%

FUND 251: LOCAL IMPROVEMENT DISTRICT GUARANTY

Purpose & Description

Per RCW 35.54.095, a city that maintains a local improvement guaranty fund, upon certification by the city treasurer that the local improvement guaranty fund has sufficient funds currently on hand to meet all valid outstanding obligations of the fund and all other obligations of the fund reasonably expected to be incurred in the near future, may by ordinance transfer assets to its general fund. The net cash of the local improvement guaranty fund may be reduced to an amount not less than ten percent (10%) of the outstanding obligations guaranteed by the fund or the amount required per the terms of the LID debt. The amount required is currently \$93,000.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Interest Earnings	2,095	6,153	-	-	4,659	-	-	-	n/a
Total Revenues	\$ 2,095	\$ 6,153	\$ -	\$ -	\$ 4,659	\$ -	\$ -	\$ -	n/a
EXPENDITURES									
Transfer Out-General Fund	-	-	-	-	53,000	-	-	-	n/a
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 53,000	\$ -	\$ -	\$ -	n/a
Rev Over/(Under) Exp	\$ 2,095	\$ 6,153	\$ -	\$ -	\$ (48,341)	\$ -	\$ -	\$ -	n/a
Beginning Fund Balance, 1/1	\$ 133,093	\$ 135,188	\$ 133,093	\$ 141,341	\$ 141,341	\$ 93,000	\$ 93,000	\$ (48,341)	-34.2%
Ending Fund Balance, 12/31	\$ 135,188	\$ 141,341	\$ 133,093	\$ 141,341	\$ 93,000	\$ 93,000	\$ 93,000	\$ (48,341)	-34.2%

FUND 301: PARKS CAPITAL

Purpose & Description

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.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Grants	\$ 563,591	\$ 6,775,931	\$ 2,175,000	\$ 6,433,740	\$ 6,433,740	\$ -	\$ -	\$ (6,433,740)	-100.0%
MVET for Paths & Trails	4,627	4,656	-	3,921	3,921	-	-	(3,921)	-100.0%
Funds Anticipated	-	-	-	-	-	1,675,000	3,925,000	1,675,000	n/a
Tax Increment Financing	-	-	-	-	-	-	2,000,000	-	n/a
Contributions/Donations	11,000	-	-	-	-	-	-	-	n/a
Interest Earnings	58,752	185,592	-	-	-	-	-	-	n/a
Transfer In-General Fund	647,500	2,620,877	940,000	1,415,000	1,415,000	-	-	(1,415,000)	-100.0%
Transfer In-REET	624,500	614,124	-	470,788	470,788	135,000	135,000	(335,788)	-71.3%
Transfer In - SWM	-	-	-	206,277	206,277	-	-	(206,277)	-100.0%
Total Revenues	\$ 1,909,970	\$ 10,201,180	\$ 3,115,000	\$ 8,529,726	\$ 8,529,726	\$ 1,810,000	\$ 6,060,000	\$ (6,719,726)	-78.8%
EXPENDITURES									
Capital	1,350,824	8,487,624	3,115,000	14,190,651	14,190,651	1,810,000	6,060,000	(12,380,651)	-87.2%
Transfer Out - REET Fund	-	-	-	-	-	-	-	-	n/a
Total Expenditures	\$ 1,350,824	\$ 8,487,624	\$ 3,115,000	\$ 14,190,651	\$ 14,190,651	\$ 1,810,000	\$ 6,060,000	\$ (12,380,651)	-87.2%
Rev Over/(Under) Exp	\$ 559,146	\$ 1,713,556	\$ -	\$ (5,660,925)	\$ (5,660,925)	\$ -	\$ -	\$ 5,660,925	-100.0%
Beginning Fund Balance, 1/1	\$ 3,388,224	\$ 3,947,369	\$ -	\$ 5,660,925	\$ 5,660,925	\$ -	\$ -	\$ (5,660,925)	-100.0%
Ending Fund Balance, 12/31	\$ 3,947,369	\$ 5,660,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a

Parks Capital Projects		2025	2026
301.0016	Park Equipment Replacement	\$ 20,000	\$ 20,000
301.0017	Park Playground Resurfacing	15,000	15,000
301.0018	Project Support	100,000	100,000
301.0019	Edgewater Park	500,000	500,000
301.0043	FSP H-Barn Complex Restoration & Renovation	1,000,000	3,000,000
301.0046	Street Ends	75,000	425,000
301.0051	Downtown Park & Multi-Generational Community Center	-	2,000,000
301.0061	Camp Murray Boat Launch Improvement	100,000	-
Total		\$ 1,810,000	\$ 6,060,000

See Capital Budget Section for project details.

FUND 302: TRANSPORTATION CAPITAL (continued)

Transportation Capital Projects		2025	2026
1	Personnel, Engineering & Professional Svcs	\$ 513,000	\$ 549,000
2	Street Lights: New LED Streetlight	185,000	-
3	Safety: Neighborhood Traffic Safety/Traffic Calming	27,000	30,000
4	Minor Capital & Major Maintenance	270,000	270,000
5	Chip Seal Program - Local Access Roads	400,000	400,000
75	Streets: Mt. Tacoma Drive – Interlaaken to Whitman Avenue	150,000	3,800,000
76	Streets: Nyanza Road SW	4,300,000	-
97 (ST)	Sound Transit - 115th Street Ct SW - Bridgeport Way to Sound Transit ROW	-	260,000
111 (ST)	Sound Transit - Street & Sidewalks: Kendrick from 111th St. SW to 108th St SW Roadway	210,000	1,820,000
114 (ST)	Sound Transit - Street & Sidewalks: Clover Park HS - 112th Sidewalks: Gravelly Lk Dr SW to	185,000	3,575,000
122 (ST)	Sound Transit - Sidewalks: 47th Ave SW - 121st St SW to Pacific Hwy SW	-	235,000
136	Streets: 100th Street; 59th to South Tacoma Way	-	318,000
158	Streets: Interlaaken; 112th to WA Blvd.	1,915,000	-
168 (ST)	Sound Transit - Sidewalks: McChord Drive/New York Ave - Pacific Highway to Bridgeport Way SW	600,000	500,000
170 (ST)	Sound Transit - Sidewalks: Lincoln Avenue SW - McChord Drive SW to San Francisco Avenue SW	-	100,000
173 (ST)	Sound Transit - Sidewalks:Clover Creek Drive	-	150,000
176	Roadway Restoration: 112th; South Tacoma Way to Steele Street	71,000	1,174,000
179	Planning: Lakewood Downtown Transportation Feasibility Study	300,000	500,000
Total		\$ 9,126,000	\$ 13,681,000

See Capital Budget Section for project details.

FUND 311: SEWER CAPITAL PROJECT

Purpose & Description

The **Sewer Capital Project Fund** accounts for the construction of a sewer system. Once the sanitary sewer lines are constructed, the system is turned over to Pierce County for operations and maintenance. Prior to properties connecting up to the sewer system, property owners will be subject to the City's sewer availability charges. Costs include annual administrative expenses to maintain and operate the fund.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Grants	\$ -	\$ 369,878	\$ 1,222,822	\$ 2,305,539	\$ 2,305,539	\$ -	\$ -	\$ (2,305,539)	-100.0%
Sewer Availability Charge	285,655	289,242	229,940	229,940	250,400	\$ 257,900	\$ 265,600	27,960	12.2%
Interest Earnings	26,183	83,746	-	-	64,948	-	-	-	n/a
Proceeds from Lien	1,664	4,612	-	-	-	-	-	-	n/a
Transfer In-Sewer Debt (Surcharge 4.75%)	50,000	50,000	467,178	467,718	1,390,658	50,000	60,100	(417,718)	-89.3%
Total Revenues	\$ 363,503	\$ 797,479	\$ 1,919,940	\$ 3,003,197	\$ 4,011,545	\$ 307,900	\$ 325,700	\$ (2,695,297)	-89.7%
EXPENDITURES									
Capital/Administration	103,974	406,209	2,215,000	4,872,363	5,795,843	85,000	940,600	(4,787,363)	-98.3%
Total Expenditures	\$ 103,974	\$ 406,209	\$ 2,215,000	\$ 4,872,363	\$ 5,795,843	\$ 85,000	\$ 940,600	\$ (4,787,363)	-98.3%
Rev Over/(Under) Exp	\$ 259,529	\$ 391,270	\$ (295,060)	\$ (1,869,166)	\$ (1,784,298)	\$ 222,900	\$ (614,900)	\$ 2,092,066	-111.9%
Beginning Fund Balance, 1/1	\$ 1,525,500	\$ 1,785,029	\$ 372,175	\$ 2,176,298	\$ 2,176,298	\$ 392,000	\$ 614,900	\$ (1,784,298)	-82.0%
Ending Fund Balance, 12/31	\$ 1,785,029	\$ 2,176,298	\$ 77,115	\$ 307,132	\$ 392,000	\$ 614,900	\$ -	\$ 307,768	100.2%

Sewer Capital Projects		2025	2026
311.0002	Side Sewer CIPs	\$ 50,000	\$ 50,000
311.0008	Grant Ave. & Orchard St. Sewer Extension	-	735,600
311.0009	Washington Ave. & W. Thorne Ln. Sewer Extension	-	120,000
311.0000	Program Administration	35,000	35,000
Total		\$ 85,000	\$ 940,600

See Capital Budget Section for project details.

FUND 401: SURFACE WATER MANAGEMENT

Purpose & Description

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 along with Pierce County's semi-annual property taxes and remitted by the County to the City.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Storm Drainage Fees	\$ 4,990,889	\$ 5,235,163	\$ 4,745,043	\$ 4,745,043	\$ 5,366,000	\$ 5,366,000	\$ 5,366,000	\$ 620,957	13.1%
Charges for Services & Fees	\$ 69,895	\$ 164,935	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Interest Earnings	176,624	438,758	18,500	18,500	400,000	300,000	275,000	281,500	1521.6%
Total Operating Revenues	\$ 5,237,408	\$ 5,838,856	\$ 4,813,543	\$ 4,813,543	\$ 5,816,000	\$ 5,716,000	\$ 5,691,000	\$ 902,457	18.7%
EXPENDITURES									
Engineering Services	1,526,948	1,547,245	2,133,194	2,176,321	2,121,643	2,274,818	2,351,115	98,497	4.5%
Operations & Maintenance	600,622	579,384	1,301,706	1,304,569	1,298,141	1,307,345	1,314,339	2,776	0.2%
Debt Service	501,000	500,995	500,995	500,995	500,995	500,998	500,997	3	0.0%
Transfer Out - General Fund	284,700	284,700	284,700	284,700	284,700	284,700	284,700	-	0.0%
Total Operating Expenditures	\$ 2,913,270	\$ 2,912,324	\$ 4,220,595	\$ 4,266,585	\$ 4,205,479	\$ 4,367,861	\$ 4,451,152	\$ 101,276	2.4%
Oper Rev Over/(Under) Exp	\$ 2,324,138	\$ 2,926,533	\$ 592,948	\$ 546,958	\$ 1,610,521	\$ 1,348,139	\$ 1,239,848	\$ 801,181	146.5%
OTHER FINANCING SOURCES									
Grants/Contrib/Donations	127,817	152,615	-	287,342	287,342	-	-	(287,342)	-100.0%
American Lake Mgmt District	24,564	24,406	33,839	33,839	23,735	23,735	23,735	(10,104)	-29.9%
Flood Control Opportunity Fund	146,263	-	-	-	-	-	-	-	n/a
Total Other Financing Sources	\$ 298,645	\$ 177,021	\$ 33,839	\$ 321,181	\$ 311,077	\$ 23,735	\$ 23,735	\$ (297,446)	-92.6%
OTHER FINANCING USES									
Capital/1-Time	460,152	250,574	405,829	1,891,742	1,458,446	2,221,446	409,241	329,704	17.4%
American Lake Mgmt District	16,594	25,275	31,043	62,080	54,779	20,866	20,939	(41,214)	-66.4%
Transfer Out - Parks CIP	-	-	155,000	206,277	206,277	-	-	(206,277)	-100.0%
Transfer Out - Transportation CIP	3,893,169	836,832	-	1,863,087	1,863,087	631,400	357,700	(1,231,687)	-66.1%
Total Other Financing Uses	\$ 4,369,915	\$ 1,112,682	\$ 591,872	\$ 4,023,186	\$ 3,582,589	\$ 2,873,712	\$ 787,880	\$ (1,149,474)	-28.6%
Total Rev & Other Sources	\$ 5,536,053	\$ 6,015,877	\$ 4,847,382	\$ 5,134,724	\$ 6,127,077	\$ 5,739,735	\$ 5,714,735	\$ 605,011	11.8%
Total Exp & Other Uses	\$ 7,283,185	\$ 4,025,006	\$ 4,812,467	\$ 8,289,771	\$ 7,788,068	\$ 7,241,574	\$ 5,239,032	\$ (1,048,197)	-12.6%
Beginning Fund Balance, 1/1	\$ 10,975,879	\$ 9,228,747	\$ 3,392,767	\$ 11,219,619	\$ 11,219,619	\$ 9,558,628	\$ 8,056,789	\$ (1,660,991)	-14.8%
Ending Fund Balance, 12/31	\$ 9,228,747	\$ 11,219,619	\$ 3,427,682	\$ 8,064,572	\$ 9,558,628	\$ 8,056,789	\$ 8,532,492	\$ (7,783)	-0.1%
EFB as a % of Oper Rev/Exp	176.2%	192.2%	71.2%	167.5%	164.4%	184.5%	191.7%		10.1%
33% Operating Reserves (of Oper Exp)	\$ 961,379	\$ 961,067	\$ 1,392,796	\$ 1,407,973	\$ 1,387,808	\$ 1,441,394	\$ 1,468,880	\$ 33,421	2.4%
1% Capital Reserves	\$ 453,795	\$ 525,630	\$ 529,130	\$ 565,241	\$ 520,026	\$ 548,555	\$ 556,224	\$ (15,386)	-2.7%
American Lake Management District	\$ 34,781	\$ 31,044	\$ 33,604	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
SWM Bonds for Transportation CIP	\$ 475,428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Over/(Under) Target	\$ 7,303,364	\$ 9,701,878	\$ 1,472,152	\$ 6,091,358	\$ 7,650,794	\$ 6,066,840	\$ 6,507,388	\$ (25,818)	-0.4%

SWM Capital Projects		2025	2026
401.0023	Clover Creek Flood Risk Reduction Study	\$ 110,000	\$ -
401.0027	2025 Drainage Pipe Repair Project	\$ 390,000	\$ -
401.0028	2026 Drainage Pipe Repair Project	\$ -	\$ 395,000
401.0033	2026 Water Quality Improvements	-	75,000
401.0034	Annual Catch Basin and Storm Drainage Repair	150,000	150,000
Total		\$ 650,000	\$ 620,000

See Capital Budget Section for project details.

SURFACE WATER MANAGEMENT (CONTINUED)

Expenditure Object Summary

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
Operating Expenditure:										
11.xxx	Salaries & Wages	592,316	575,960	1,028,606	1,050,658	1,030,017	1,091,333	1,134,032	40,675	3.9%
11.002/4	Overtime	3,262	4,147	6,500	6,500	6,500	6,500	6,500	-	0.0%
11.005	On Call Pay	147	-	-	-	-	-	-	-	n/a
21.xxx	Benefits	215,364	210,082	436,054	443,772	402,230	417,612	433,831	(26,160)	-5.9%
31.030	Maintenance Supplies	4,351	2,236	19,600	19,600	19,600	19,600	19,600	-	0.0%
31.xxx	Other Supplies	32,259	1,260	7,700	7,700	7,700	7,700	7,700	-	0.0%
35.xxx	Small Tools/Minor Equipment	358	485	3,000	3,000	3,000	3,000	3,000	-	0.0%
41.xxx	Professional Services	147,569	156,440	193,270	193,270	193,270	205,329	205,329	12,059	6.2%
43.xxx	Travel & Training	1,039	4,755	5,300	5,300	5,300	5,300	5,300	-	0.0%
45.xxx	Operating Rentals/Leases	-	539	7,500	7,500	7,500	7,500	7,500	-	0.0%
47.xxx	Utilities	1,267	1,207	2,000	2,000	2,000	2,000	2,000	-	0.0%
48.xxx	Repairs & Maintenance	516,085	511,691	1,085,200	1,085,200	1,085,200	1,085,201	1,085,200	1	0.0%
49.001	Membership Dues	1,454	1,584	1,500	1,500	1,500	1,500	1,500	-	0.0%
49.xxx	Other Services & Charges	393,029	412,769	374,200	374,200	374,200	422,365	422,365	48,165	12.9%
597.xx	Interfund Transfers	284,700	284,700	284,700	284,700	284,700	284,700	284,700	-	0.0%
7/8.xxx	Debt Service	501,000	500,995	500,995	500,995	500,995	500,998	500,997	3	0.0%
9x.xxx	IS Charges - M&O	192,449	216,842	237,839	273,517	274,595	281,532	305,907	8,015	2.9%
9x.xxx	IS Charges - Reserves	26,623	26,631	26,631	7,172	7,172	25,691	25,691	18,519	258.2%
Subtotal Operating Exp		\$ 2,913,270	\$ 2,912,323	\$ 4,220,594	\$ 4,266,585	\$ 4,205,479	\$ 4,367,861	\$ 4,451,152	\$ 101,276	2.4%
Capital & 1-Time Funded:										
	Personnel Costs	423,877	215,925	357,000	1,672,878	1,308,507	-	-	(1,672,878)	-100.0%
	Services & Charges	42,013	30,538	31,043	192,080	62,080	20,866	20,939	(171,214)	-89.1%
	Interfund Transfers	3,893,169	836,832	155,000	2,069,364	2,069,364	631,400	357,700	(1,437,964)	-69.5%
	Capital & Debt Issue Cost	1,334	720	40,000	40,000	40,000	2,209,205	398,579	2,169,205	5423.0%
	IS Charges - M&O & Capital	9,522	28,671	8,829	48,864	102,638	12,241	10,662	(36,623)	-74.9%
Subtotal One-time Exp		\$ 4,369,915	\$ 1,112,686	\$ 591,872	\$ 4,023,186	\$ 3,582,589	\$ 2,873,712	\$ 787,880	\$ (1,149,474)	-28.6%
Total Expenditures		\$ 7,283,186	\$ 4,025,010	\$ 4,812,466	\$ 8,289,771	\$ 7,788,068	\$ 7,241,573	\$ 5,239,032	\$ (1,048,198)	-12.6%

FUND 501: FLEET & EQUIPMENT

Purpose & Description

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.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
M&O Revenue	\$ 715,706	\$ 537,957	\$ 800,720	\$ 800,720	\$ 610,720	\$ 785,720	\$ 795,720	\$ (15,000)	-1.9%
Proceeds from Sale of Assets	80,293	86,490	-	-	5,000	-	-	-	n/a
Lease Revenue	-	12,917	-	-	30,000	-	-	-	n/a
Interest Earnings	73,798	232,573	-	-	155,000	-	-	-	n/a
Total Operating Revenues	\$ 869,796	\$ 869,937	\$ 800,720	\$ 800,720	\$ 800,720	\$ 785,720	\$ 795,720	\$ (15,000)	-1.9%
EXPENDITURES									
Fuel/Gasoline	431,757	464,344	459,150	459,150	459,150	459,150	459,150	-	0.0%
Other Supplies	16,430	9,647	3,990	3,990	3,990	3,990	3,990	-	0.0%
Repairs & Maintenance	421,019	394,988	337,580	337,580	337,580	322,580	332,580	(15,000)	-4.4%
Other Services & Charges	590	958	-	-	-	-	-	-	n/a
Total Operating Expenditures	\$ 869,796	\$ 869,937	\$ 800,720	\$ 800,720	\$ 800,720	\$ 785,720	\$ 795,720	\$ (15,000)	-1.9%
Oper Rev Over/(Under) Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
OTHER FINANCING SOURCES									
Replacement Reserves	843,892	852,807	852,807	140,800	140,800	1,087,312	1,000,648	946,512	672.2%
Capital Contribution	52,170	982,221	826,400	756,000	756,000	-	-	(756,000)	-100.0%
Transfer In-Risk Management	-	227,531	-	26,700	26,700	-	-	(26,700)	-100.0%
Total Other Financing Sources	\$ 896,061	\$ 2,062,559	\$ 1,679,207	\$ 923,500	\$ 923,500	\$ 1,087,312	\$ 1,000,648	\$ 163,812	17.7%
OTHER FINANCING USES									
Fleet & Equip-New & Replacement	312,269	1,822,710	1,371,600	1,720,912	1,720,912	804,290	-	(916,622)	-53.3%
Total Other Financing Uses	\$ 312,269	\$ 1,822,710	\$ 1,371,600	\$ 1,720,912	\$ 1,720,912	\$ 804,290	\$ -	\$ (916,622)	-53.3%
Total Rev & Other Sources	\$ 1,765,858	\$ 2,932,496	\$ 2,479,927	\$ 1,724,220	\$ 1,724,220	\$ 1,873,032	\$ 1,796,368	\$ 148,812	8.6%
Total Exp & Other Uses	\$ 1,182,065	\$ 2,692,647	\$ 2,172,320	\$ 2,521,632	\$ 2,521,632	\$ 1,590,010	\$ 795,720	\$ (931,622)	-36.9%
Beginning Fund Balance, 1/1	\$ 4,597,080	\$ 5,180,872	\$ 5,373,084	\$ 5,420,721	\$ 5,420,721	\$ 4,623,309	\$ 4,906,331	\$ (797,412)	-14.7%
Ending Fund Balance, 12/31	\$ 5,180,872	\$ 5,420,721	\$ 5,680,691	\$ 4,623,309	\$ 4,623,309	\$ 4,906,331	\$ 5,906,979	\$ 283,022	6.1%

FUND 502: PROPERTY MANAGEMENT

Purpose & Description

The **Property Management Fund** accounts for all costs associated with the maintenance and operations of City Hall, Police Station, Parking/Light Rail Facility. Maintenance and operating costs are charged to this fund which is funded primarily through user fees allocated to the operating funds based on a combination of number of FTEs and usage.

The fund has also accumulated replacement reserves for the purpose of funding future major repairs and capital improvements to city-owned facilities. The Capital Budget section of this document provides the 6-Year capital needs as it relates to property management, including the detailed project sheets.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
M&O Revenue	\$ 760,062	\$ 735,999	\$ 816,396	\$ 829,278	\$ 807,797	\$ 832,680	\$ 846,628	\$ 698,917	84.3%
Interest Earnings	9,253	29,700	-	-	20,000	10,000	10,000	10,000	n/a
Total Operating Revenues	\$ 769,314	\$ 765,699	\$ 816,396	\$ 829,278	\$ 827,797	\$ 842,680	\$ 856,628	\$ 13,402	1.6%
EXPENDITURES									
City Hall Facility	399,345	431,731	422,527	429,454	427,069	435,879	444,290	6,425	1.5%
Police Station	318,335	293,735	322,853	328,006	329,260	334,522	339,322	6,516	2.0%
Parking Facilities/Light Rail	51,635	40,233	71,016	71,818	71,468	72,279	73,016	461	0.6%
Total Operating Expenditures	\$ 769,314	\$ 765,699	\$ 816,396	\$ 829,278	\$ 827,797	\$ 842,680	\$ 856,628	\$ 13,402	1.6%
Oper Rev Over/(Under) Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
OTHER FINANCING SOURCES									
Replacement Reserves	100,000	100,000	100,000	100,000	100,000	100,000	100,000	-	0.0%
M&O Revenue & Capital Contrib	26,930	201,763	-	669,591	1,368,250	-	-	(669,591)	-100.0%
Total Other Financing Sources	\$ 126,930	\$ 301,763	\$ 100,000	\$ 769,591	\$ 1,468,250	\$ 100,000	\$ 100,000	\$ (669,591)	-87.0%
OTHER FINANCING USES									
Capital/1-Time	45,783	217,717	185,000	1,422,922	2,207,922	100,000	100,000	(1,322,922)	-93.0%
Total Other Financing Uses	\$ 45,783	\$ 217,717	\$ 185,000	\$ 1,422,922	\$ 2,207,922	\$ 100,000	\$ 100,000	\$ (1,322,922)	-93.0%
Total Rev & Other Sources	\$ 896,245	\$ 1,067,463	\$ 916,396	\$ 1,598,869	\$ 2,296,047	\$ 942,680	\$ 956,628	\$ (656,189)	-41.0%
Total Exp & Other Uses	\$ 815,097	\$ 983,416	\$ 1,001,396	\$ 2,252,200	\$ 3,035,719	\$ 942,680	\$ 956,628	\$ (1,309,520)	-58.1%
Beginning Fund Balance, 1/1	\$ 574,479	\$ 655,626	\$ 85,000	\$ 739,672	\$ 739,672	\$ -	\$ -	\$ (739,672)	-100.0%
Ending Fund Balance, 12/31	\$ 655,626	\$ 739,672	\$ -	\$ 86,341	\$ -	\$ -	\$ -	\$ (86,341)	-100.0%

Property Management Capital & Major Maintenance	2025	2026
City Hall	\$ 40,000	\$ -
CH 11 Fire Alarm Panel	40,000	-
Police Station	40,000	90,000
PS 5 Fire Alarm Panel	40,000	-
PS 9 Generator Control Modernization	-	50,000
PS 13 Replace East Gate Motor	-	40,000
O&M Facility at Fort Steilacoom Park	20,000	-
FSP 3 Replace O&M Shop HVAC	20,000	-
General City Buildings & Facilities	-	10,000
CW 1 City-Wide Parking Lot Improvement Program	-	10,000
Total	\$ 100,000	\$ 100,000

See Capital Budget section for project details.

FUND 503: INFORMATION TECHNOLOGY

Purpose & Description

The **Information Technology Fund** accounts for all costs and services associated with the City's Information Technology needs. This fund is used to support all internal systems including internal & external web resources (WWW), intranet & file transfer protocol (FTP), e-mail systems, business continuity needs, infrastructure resources, applications and overall technology support. In addition, the fund is also used to leverage 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.

The Capital Budget section of this document provides the 6-Year capital needs as it relates to information technology, including the detailed project sheets.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
M&O Revenue	\$ 1,874,210	\$ 1,764,931	\$ 2,278,852	\$ 2,794,181	\$ 2,756,811	\$ 2,933,816	\$ 3,099,704	\$ 139,635	5.0%
Misc/Interest/Other	4,453	16,573	-	-	22,000	10,000	10,000	10,000	n/a
Total Operating Revenues	\$ 1,878,663	\$ 1,781,504	\$ 2,278,852	\$ 2,794,181	\$ 2,778,811	\$ 2,943,816	\$ 3,109,704	\$ 149,635	5.4%
EXPENDITURES									
Personnel	640,728	751,000	788,267	811,168	795,798	675,023	701,911	(136,145)	-16.8%
Supplies	94,684	86,182	179,520	246,020	246,020	214,020	214,020	(32,000)	-13.0%
Services & Charges	1,143,251	944,322	1,311,065	1,736,993	1,736,993	2,054,773	2,193,773	317,780	18.3%
Total Operating Expenditures	\$ 1,878,663	\$ 1,781,504	\$ 2,278,852	\$ 2,794,181	\$ 2,778,811	\$ 2,943,816	\$ 3,109,704	\$ 149,635	5.4%
Oper Rev Over/(Under) Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
OTHER FINANCING SOURCES									
Replacement Reserves	66,576	66,844	66,844	66,844	66,844	-	-	(66,844)	-100.0%
Capital Contribution/1-Time	404,150	1,461,765	672,000	1,718,680	1,718,680	885,340	995,340	(833,340)	-48.5%
GASB 96 Accounting for SBITA	-	2,055,085	-	-	-	-	-	-	n/a
Total Other Financing Sources	\$ 470,726	\$ 3,583,693	\$ 738,844	\$ 1,785,524	\$ 1,785,524	\$ 885,340	\$ 995,340	\$ (900,184)	-50.4%
OTHER FINANCING USES									
Capital/1-Time	404,150	950,043	672,000	1,768,680	1,768,680	885,340	995,340	(883,340)	-49.9%
Transfer Out - Fund 001 Gen Fund	-	-	-	-	355,786	-	-	-	n/a
GASB 96 Accounting for SBITA	-	2,566,807	-	-	-	-	-	-	n/a
Total Other Financing Uses	\$ 404,150	\$ 3,516,849	\$ 672,000	\$ 1,768,680	\$ 2,124,466	\$ 885,340	\$ 995,340	\$ (883,340)	-49.9%
Total Rev & Other Sources	\$ 2,349,389	\$ 5,365,198	\$ 3,017,696	\$ 4,579,705	\$ 4,564,335	\$ 3,829,156	\$ 4,105,044	\$ (750,549)	-16.4%
Total Exp & Other Uses	\$ 2,282,813	\$ 5,298,353	\$ 2,950,852	\$ 4,562,861	\$ 4,903,277	\$ 3,829,156	\$ 4,105,044	\$ (733,705)	-16.1%
Beginning Fund Balance, 1/1	\$ 205,522	\$ 272,098	\$ 335,622	\$ 338,942	\$ 338,942	\$ -	\$ -	\$ (338,942)	-100.0%
Ending Fund Balance, 12/31	\$ 272,098	\$ 338,943	\$ 402,466	\$ 355,786	\$ -	\$ -	\$ -	\$ (355,786)	-100.0%

Ref#	Project Name	2025 1-Time	2026 1-Time
503.0003	Add & Replace Wireless Access Points (Wi-Fi)	\$ 60,000	\$ 50,000
503.0009	Replace & Expand Video Surveillance	60,000	60,000
503.0011	Servers/Hosts Replacement	30,000	15,000
503.0015	Computer Replacement	145,000	145,000
503.0029	Storage Area Network (SAN)	-	150,000
503.0045	Copier Replacements	15,000	-
	Total 1-Time IT Strategic Plan Budget *	\$ 310,000	\$ 420,000
Police	Axon Tasers, Body & In-Car Cameras & Interview Room	441,590	441,590
Finance	Contracted Services for ERP System	133,750	133,750
	Total Other 1-Time	\$ 575,340	\$ 575,340
	Total - IT Strategic Plan	\$ 885,340	\$ 995,340

* See Capital Budget section for project details.

BUDGET BY FUND

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FUND 001: GENERAL FUND**Purpose/Description**

The **General Fund** is the City's operating fund. It accounts for all financial resources of the general government, except those required or elected to be accounted for in another fund. These include the costs of legislative and executive departments, municipal court services, finance and information technology departments, legal department, community development services, human resources; parks, recreation, and human services; economic development, police and animal control; and city hall maintenance. Major sources of revenue reported for the General Fund include property tax, sales and use tax, utility tax, other taxes, franchise fees, licenses and permits, fines and forfeitures, charges for services, state shared revenues and other intergovernmental.

Within the General Fund are the following ending fund balance reserves:

- *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. The City Council will determine how the Contingency Reserves are spent.
- *5% General Fund Ending Fund Balance Reserves:* The purpose of this reserve is to provide financial stability, cash flow for operations and the assurance that the City will be able to respond to revenue shortfalls with fiscal strength.
- *5% Strategic Reserves:* The purpose of this reserve is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major, unanticipated events.

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

The City's fiscal policy requires ongoing expenditures to be funded with ongoing revenues, therefore, beginning fund balance from prior year are primarily used for one-time and/or capital purpose.

The following pages present a sources and uses summary of the departmental budgets which comprise the General Fund. Also included is an expenditure by object summary.

FUND 001: GENERAL FUND (continued)

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Taxes	\$34,476,953	\$33,680,724	\$32,094,600	\$34,422,700	\$34,058,157	\$35,645,810	\$36,968,895	\$ 1,223,110	3.6%
Property Tax	7,636,449	7,762,883	7,804,100	7,846,100	7,931,957	8,088,180	8,241,855	242,080	3.1%
Local Sales & Use Tax	14,471,103	14,221,039	12,240,000	14,273,000	14,645,000	15,230,800	15,840,000	957,800	6.7%
Sales/Parks	858,957	840,609	765,000	865,800	866,000	900,600	936,600	34,800	4.0%
Brokered Natural Gas Use Tax	76,041	74,873	45,000	45,000	45,000	46,400	47,800	1,400	3.1%
Criminal Justice Sales Tax	1,530,752	1,495,607	1,438,200	1,540,500	1,540,500	1,602,100	1,666,200	61,600	4.0%
Admissions Tax	337,384	484,965	344,800	394,800	419,500	436,300	453,800	41,500	10.5%
Utility Tax	5,628,300	5,732,027	5,542,100	5,542,100	5,970,000	6,624,030	6,985,840	1,081,930	19.5%
Leasehold Tax	6,569	20,084	5,200	5,200	6,500	6,700	6,900	1,500	28.8%
Gambling Tax	3,931,398	3,048,637	3,910,200	3,910,200	2,633,700	2,710,700	2,789,900	(1,199,500)	-30.7%
Franchise Fees	4,494,718	4,606,254	4,769,000	4,769,000	4,758,500	4,901,300	5,048,300	132,300	2.8%
Cable, Water, Sewer, Solid Waste	3,278,231	3,362,288	3,487,400	3,487,400	3,467,000	3,571,100	3,678,200	83,700	2.4%
Tacoma Power	1,216,487	1,243,966	1,281,600	1,281,600	1,291,500	1,330,200	1,370,100	48,600	3.8%
Development Service Fees	1,816,106	2,348,200	1,952,000	2,446,935	4,547,357	4,697,185	4,875,360	2,250,250	92.0%
Building Permits	768,106	945,734	900,000	974,100	1,398,057	1,411,185	1,431,660	437,085	44.9%
Other Building Permit Fees	255,493	331,334	300,600	341,300	1,050,000	1,081,500	1,081,700	740,200	216.9%
Plan Review/Plan Check Fees	637,074	958,219	609,600	989,735	2,006,600	2,107,000	2,264,500	1,117,265	112.9%
Other Zoning/Development Fees	155,433	112,913	141,800	141,800	92,700	97,500	97,500	(44,300)	-31.2%
Licenses & Permits	413,472	410,011	393,600	393,600	422,300	435,000	448,000	41,400	10.5%
Business License	285,000	288,640	287,600	287,600	297,300	306,200	315,300	18,600	6.5%
Alarm Permits & Fees	96,803	89,556	70,000	70,000	92,200	95,000	97,900	25,000	35.7%
Animal Licenses	31,669	31,815	36,000	36,000	32,800	33,800	34,800	(2,200)	-6.1%
State Shared Revenues	1,568,518	1,436,290	1,329,160	1,329,160	1,418,100	1,469,700	1,523,600	140,540	10.6%
Criminal Justice	191,367	216,693	187,480	187,480	188,100	197,500	207,300	10,020	5.3%
Criminal Justice High Crime	435,580	282,159	249,500	249,500	282,200	296,300	311,100	46,800	18.8%
Liquor Excise Tax	448,309	449,632	410,890	410,890	463,800	487,000	511,400	76,110	18.5%
Liquor Board Profits	493,262	487,806	481,290	481,290	484,000	488,900	493,800	7,610	1.6%
Intergovernmental	321,805	491,599	295,010	510,796	508,160	520,700	533,700	9,904	1.9%
Police FBI & Other Misc	15,000	11,790	12,000	12,000	12,860	12,900	12,900	900	7.5%
Police-Animal Svcs-Steilacoom	21,303	21,710	16,800	16,800	21,700	21,700	21,700	4,900	29.2%
Police-Animal Svcs-Dupont	37,288	37,992	38,710	38,710	38,700	39,400	40,200	690	1.8%
Police-South Sound 911 Investigations	22,653	36,716	16,000	16,000	40,000	40,000	40,000	24,000	150.0%
Muni Court-University Place Contract	(13,520)	-	-	-	-	-	-	-	n/a
Muni Court-Town of Steilacoom Contract	110,167	213,840	115,800	66,242	220,300	226,900	233,700	160,658	242.5%
Muni Court-City of Dupont	128,914	169,551	95,700	361,044	174,600	179,800	185,200	(181,244)	-50.2%
Charges for Services & Fees	1,032,648	1,341,673	1,426,300	1,441,800	1,405,800	1,396,400	1,396,400	(45,400)	-3.1%
Parks & Recreation Fees	207,524	224,581	294,000	294,000	258,700	250,800	250,800	(43,200)	-14.7%
Police - Various Contracts	5,367	5,776	-	14,500	14,500	14,500	14,500	-	0.0%
Police - Extra Duty	698,446	913,138	775,000	775,000	775,000	775,000	775,000	-	0.0%
Police - WSH Comm Policing Program	117,581	197,145	355,500	356,500	356,500	355,000	355,000	(1,500)	-0.4%
Other	3,729	1,033	1,800	1,800	1,100	1,100	1,100	(700)	-38.9%
Fines & Forfeitures	1,420,614	1,212,915	1,196,500	1,296,500	1,237,160	1,263,600	1,263,600	(32,900)	-2.5%
Municipal Court	286,285	239,322	346,500	346,500	263,560	263,600	263,600	(82,900)	-23.9%
Photo Infraction	1,134,328	973,592	850,000	950,000	973,600	1,000,000	1,000,000	50,000	5.3%
Miscellaneous/Interest/Other	372,347	775,270	122,500	853,969	840,570	792,872	682,148	(61,097)	-7.2%
Interest Earnings	251,912	686,146	57,500	542,700	530,200	482,472	371,748	(60,228)	-11.1%
Penalties & Interest - Taxes	2,023	2,619	3,500	3,500	2,600	2,600	2,600	(900)	-25.7%
Miscellaneous/Other	118,411	86,504	61,500	307,769	307,770	307,800	307,800	31	0.0%
Interfund Transfers	284,700	284,700	284,700	284,700	284,700	284,700	284,700	-	0.0%
Transfer In - Fund 401 SWM	284,700	284,700	284,700	284,700	284,700	284,700	284,700	-	0.0%
Total Operating Revenues	\$ 46,201,880	\$ 46,587,634	\$ 43,863,370	\$ 47,749,160	\$ 49,480,804	\$ 51,407,267	\$ 53,024,703	\$ 3,658,107	7.7%

FUND 001: GENERAL FUND (continued)

Sources & Uses (continued)

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
EXPENDITURES									
City Council	148,500	169,119	159,609	171,214	186,666	188,158	188,158	16,944	9.9%
Legislative	148,017	167,931	156,159	167,764	183,216	184,708	184,708	16,944	10.1%
Sister City	483	1,188	3,450	3,450	3,450	3,450	3,450	-	0.0%
City Manager	809,073	1,017,897	966,844	1,040,445	1,065,664	1,098,176	1,123,980	57,731	5.5%
Executive	613,149	667,671	607,730	672,656	695,264	721,434	735,084	48,778	7.3%
Communications	195,924	350,227	359,114	367,789	370,400	376,742	388,896	8,953	2.4%
Municipal Court	1,834,684	1,473,378	1,524,353	1,587,098	1,639,462	1,508,756	1,577,539	(78,342)	-4.9%
Judicial Services	1,011,751	1,158,311	1,113,277	1,158,846	1,137,349	1,116,319	1,171,358	(42,527)	-3.7%
Professional Services	582,340	85,356	55,000	55,000	55,000	55,000	55,000	-	0.0%
Probation & Detention	240,593	229,711	356,076	373,251	447,113	337,437	351,181	(35,814)	-9.6%
Administrative Services	1,500,409	2,225,614	2,337,034	2,528,340	2,488,151	2,599,419	2,680,121	71,079	2.8%
Finance	1,377,366	1,539,453	1,592,969	1,782,275	1,742,086	1,834,919	1,915,621	52,644	3.0%
Non-Dept (City-Wide/Public Defender)	123,043	686,161	744,065	746,065	746,065	764,500	764,500	18,435	2.5%
Legal	2,410,990	2,578,738	2,562,219	2,650,403	2,651,377	2,762,302	2,816,976	111,899	4.2%
Civil Legal Services	1,145,619	1,080,778	1,043,611	1,094,459	1,245,916	1,276,358	1,339,159	181,899	16.6%
Criminal Prosecution Services	244,960	243,426	270,470	276,195	278,874	217,574	226,699	(58,621)	-21.2%
City Clerk	203,213	239,289	400,680	415,602	292,233	328,200	345,962	(87,402)	-21.0%
Election	125,155	208,956	110,000	110,000	110,000	180,000	110,000	70,000	63.6%
Human Resources	692,043	806,289	737,458	754,147	724,353	760,170	795,157	6,023	0.8%
Planning & Public Works (Formerly CED)	3,089,038	3,342,796	3,272,911	3,491,439	3,528,730	3,700,335	3,883,574	208,896	6.0%
GIS	-	-	-	-	-	156,497	161,311	156,497	n/a
Planning	1,358,025	1,443,024	1,453,471	1,536,477	1,568,648	1,470,612	1,549,456	(65,865)	-4.3%
Building	1,431,140	1,583,794	1,573,793	1,686,224	1,682,962	1,778,331	1,864,146	92,107	5.5%
Economic Development	299,873	315,978	245,647	268,737	277,121	294,895	308,661	26,158	9.7%
Parks, Recreation & Community Services	3,067,319	3,455,542	3,459,217	3,449,390	3,596,790	4,052,153	4,198,293	602,763	17.5%
Human Services	430,860	495,033	523,754	531,048	527,115	598,003	615,836	66,955	12.6%
Administration	471,306	421,875	397,772	349,394	348,521	463,396	484,469	114,002	32.6%
Recreation	506,531	619,482	545,295	565,333	548,978	551,011	562,818	(14,322)	-2.5%
Senior Services	173,804	206,487	268,694	280,144	229,689	217,150	223,205	(62,994)	-22.5%
Parks Facilities	599,361	739,043	603,708	615,981	859,862	975,748	1,013,579	359,767	58.4%
Fort Steilacoom Park	621,533	710,977	579,559	675,708	668,926	772,425	802,601	96,717	14.3%
Street Landscape Maintenance	263,925	262,646	540,435	431,782	413,699	474,420	495,785	42,638	9.9%
Police	26,557,987	28,949,669	27,101,474	28,634,596	30,347,226	31,976,289	32,273,509	3,341,693	11.7%
Command	4,895,906	5,804,904	5,148,820	5,150,209	5,862,042	6,875,792	7,181,538	1,725,583	33.5%
Jail Service	380,230	799,450	600,000	800,000	1,100,000	1,100,000	1,100,000	300,000	37.5%
Dispatch Services/SS911	2,016,847	2,070,342	2,064,390	2,118,770	2,118,770	2,157,580	2,157,580	38,810	1.8%
Investigations	3,725,373	4,329,076	4,148,764	4,148,764	4,424,986	4,582,351	4,609,685	433,587	10.5%
Patrol	10,166,298	9,721,009	8,656,354	8,656,354	11,164,011	11,544,010	11,424,835	2,887,656	33.4%
Special Units	61,403	89,797	115,340	129,840	129,840	129,840	129,840	-	0.0%
Special Response Team (SRT)	131,728	104,332	91,300	91,300	91,300	91,300	91,300	-	0.0%
Neighborhood Policing Unit	912,746	1,453,132	605,786	1,799,416	1,029,527	1,060,080	1,069,274	(739,336)	-41.1%
Contracted Svcs (Extra Duty, Rev Offset)	782,869	1,057,846	775,000	775,000	775,000	775,000	775,000	-	0.0%
Community Safety Resource Team (CSRT)	528,654	569,321	1,049,979	1,070,154	590,814	610,677	627,304	(459,477)	-42.9%
Training	875,519	640,090	1,215,289	1,221,014	740,726	660,825	678,676	(560,189)	-45.9%
Traffic Policing	820,678	950,848	1,126,380	1,126,380	984,080	1,017,559	1,022,870	(108,821)	-9.7%
Property Room	306,184	348,982	339,906	351,356	368,715	383,039	395,287	31,683	9.0%
Reimbursements	128,083	155,586	64,650	85,072	85,072	85,072	85,072	-	0.0%
Support Svcs/Emergency Management	49,129	53,479	284,967	284,967	72,695	72,695	72,695	(212,272)	-74.5%
Animal Control	389,460	414,596	424,549	435,999	419,648	440,469	462,553	4,470	1.0%
Road & Street/Camera Enforcement	386,880	386,880	390,000	390,000	390,000	390,000	390,000	-	0.0%

FUND 001: GENERAL FUND (continued)

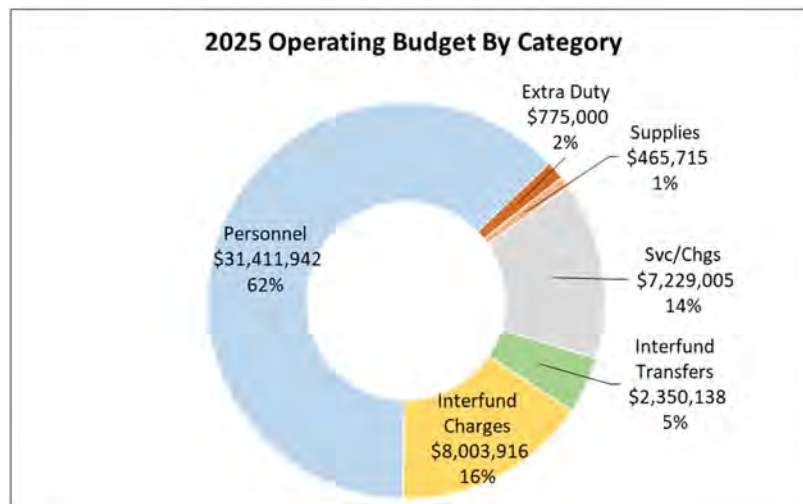
Sources & Uses (continued)

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
Interfund Transfers	1,874,874	1,920,222	2,384,328	2,537,633	2,376,575	2,350,138	2,426,188	(187,495)	-7.4%
Transfer to Fund 101 Street	1,394,393	1,438,241	1,906,572	2,059,877	1,898,819	1,974,366	2,059,894	(85,511)	-4.2%
Transfer to Fund 105 Abatement/RHSP	35,000	35,000	35,000	35,000	35,000	-	-	(35,000)	-100.0%
Transfer to Fund 201 GO Bond DS	445,481	446,981	442,756	442,756	442,756	375,772	366,294	(66,984)	-15.1%
Total Operating Expenditures	\$ 41,292,873	\$ 45,132,979	\$ 43,767,989	\$ 46,090,558	\$ 47,880,641	\$ 50,235,725	\$ 51,168,339	\$ 4,145,167	9.0%
Oper Rev Over/(Under) Exp	\$ 4,909,007	\$ 1,454,655	\$ 95,381	\$ 1,658,602	\$ 1,600,163	\$ 1,171,542	\$ 1,856,364	\$ (487,060)	-29.4%
OTHER FINANCING SOURCES									
Capital & Other 1-Time	529,239	801,216	282,550	1,281,588	1,233,588	84,600	84,600	(1,196,988)	-93.4%
Grants/Donations/Contributions	529,239	801,216	282,550	1,281,588	1,233,588	84,600	84,600	(1,196,988)	-93.4%
Transfers In	-	-	-	-	1,529,022	55,764	3,704	55,764	n/a
Transfer In - Fund 105 Prop Abatement	-	-	-	-	640,000	-	-	-	n/a
Transfer In - Fund 202 LID Debt Service	-	-	-	-	480,236	55,764	3,704	55,764	n/a
Transfer In - Fund 251 LID Guaranty	-	-	-	-	53,000	-	-	-	n/a
Transfer In - Fund 503 Info Technology	-	-	-	-	355,786	-	-	-	n/a
Total Other Financing Sources	\$ 529,239	\$ 801,216	\$ 282,550	\$ 1,281,588	\$ 2,762,610	\$ 140,364	\$ 88,304	\$ (1,141,224)	-89.0%
OTHER FINANCING USES									
Capital & Other 1-Time	1,189,525	4,497,671	2,210,997	5,825,831	6,288,141	1,413,668	1,170,440	(4,412,163)	-75.7%
City Council	-	8,237	-	20,400	20,400	12,000	-	(8,400)	-41.2%
City Manager	12,970	143,914	106,834	134,826	165,417	5,222	4,548	(129,604)	-96.1%
Administrative Services/City-Wide	7,139	24,693	6,602	495,281	555,949	145,016	143,562	(350,265)	-70.7%
City-Wide COVID-19 Grants	-	326,617	-	-	-	-	-	-	n/a
Planning & Public Works (Formerly CED)	263,911	496,688	474,623	1,502,917	1,660,880	442,293	61,362	(1,060,624)	-70.6%
Parks, Recreation & Community Services	377,685	347,636	260,052	412,689	458,436	18,279	40,921	(394,410)	-95.6%
Legal	74,880	149,595	89,816	547,765	650,581	171,525	173,649	(376,240)	-68.7%
Municipal Court	48,825	153,830	11,600	319,045	385,341	12,152	10,584	(306,893)	-96.2%
Police	404,116	2,846,461	1,261,470	2,392,908	2,391,137	607,181	735,814	(1,785,727)	-74.6%
Transfers Out	2,527,325	3,732,387	1,858,526	2,761,529	2,932,012	242,302	580,663	(2,519,227)	-91.2%
Transfer Out - Street	-	449,339	71,526	889,717	1,060,200	17,302	14,811	(872,415)	-98.1%
Transfer Out - Abatement/RHSP	550,000	50,000	50,000	50,000	50,000	-	-	(50,000)	-100.0%
Transfer Out - Public Art	30,000	22,000	22,000	22,000	22,000	-	17,552	(22,000)	-100.0%
Transfer Out - SSMCP	80,000	75,000	75,000	75,000	75,000	75,000	75,000	-	0.0%
Transfer Out - Parks CIP	647,500	2,620,877	940,000	1,415,000	1,415,000	-	-	(1,415,000)	-100.0%
Transfer Out - Transportation CIP	1,219,825	515,171	700,000	309,812	309,812	150,000	473,300	(159,812)	-51.6%
Total Other Financing Uses	\$ 3,716,850	\$ 8,230,057	\$ 4,069,521	\$ 8,587,360	\$ 9,220,153	\$ 1,655,970	\$ 1,751,103	\$ (6,931,390)	-80.7%
Total Revenue & Other Sources	\$ 46,731,119	\$ 47,388,850	\$ 44,145,920	\$ 49,030,748	\$ 52,243,414	\$ 51,547,631	\$ 53,113,007	\$ 2,516,883	5.1%
Total Expenditures & Other Uses	\$ 45,009,723	\$ 53,363,036	\$ 47,837,509	\$ 54,677,918	\$ 57,100,793	\$ 51,891,695	\$ 52,919,442	\$ (2,786,223)	-5.1%
Beginning Balance	\$ 17,750,655	\$ 19,472,051	\$ 11,165,657	\$ 13,497,864	\$ 13,497,864	\$ 8,640,484	\$ 8,296,420	\$ (4,857,380)	-36.0%
Ending Balance	\$ 19,472,051	\$ 13,497,864	\$ 7,474,068	\$ 7,850,694	\$ 8,640,484	\$ 8,296,420	\$ 8,489,985	\$ 445,726	5.7%
EFB as % of G/S Oper Rev	41.3%	28.3%	16.7%	16.1%	17.1%	15.8%	15.7%	-0.30%	-1.9%
Reserves - Total Target 12%	\$ 5,664,295	\$ 5,718,043	\$ 5,381,196	\$ 5,847,491	\$ 6,059,748	\$ 6,292,232	\$ 6,489,987	444,741	7.6%
2% Contingency Reserves	\$ 944,049	\$ 953,007	\$ 896,866	\$ 974,582	\$ 1,009,958	\$ 1,048,705	\$ 1,081,664	74,123	7.6%
5% General Fund Reserves	\$ 2,360,123	\$ 2,382,518	\$ 2,242,165	\$ 2,436,455	\$ 2,524,895	\$ 2,621,763	\$ 2,704,161	185,308	7.6%
5% Strategic Reserves	\$ 2,360,123	\$ 2,382,518	\$ 2,242,165	\$ 2,436,455	\$ 2,524,895	\$ 2,621,763	\$ 2,704,161	185,308	7.6%
Economic Opportunity Development Fund	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	-	0.0%
Unreserved / (Shortfall):	\$ 11,807,756	\$ 5,779,822	\$ 92,872	\$ 3,203	\$ 580,736	\$ 4,188	\$ -	\$ 985	30.8%

FUND 001: GENERAL FUND (continued)

Expenditure Object summary

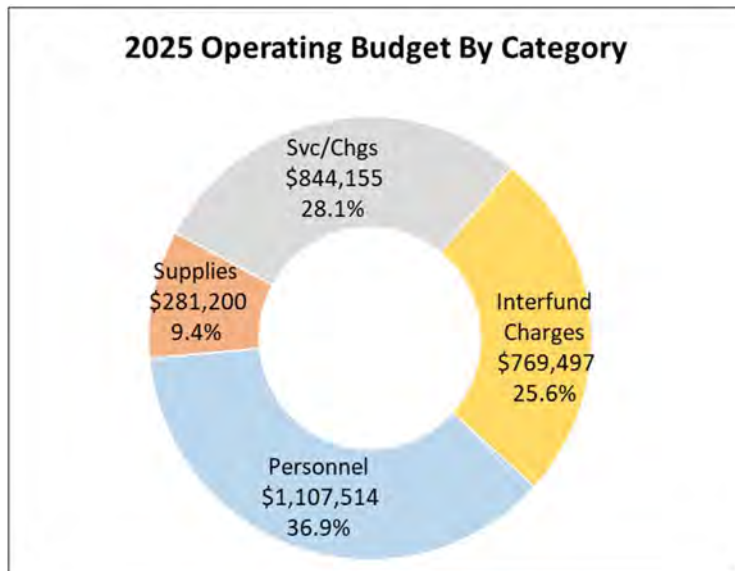
Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
Operating Expenditure:										
11.xxx	Salaries & Wages	17,218,081	18,932,195	18,297,184	19,564,029	20,739,363	21,343,115	21,549,231	1,779,086	9.1%
11.011	Temporary Help	121,904	134,477	134,710	134,710	134,710	134,710	134,710	-	0.0%
11.002/4	Overtime	1,462,942	1,404,158	708,710	729,132	729,132	729,132	729,132	(0)	0.0%
11.005	On Call Pay	72,192	72,589	47,100	47,100	47,100	47,100	47,100	-	0.0%
11.003/7	Comp Time/Holiday Pay Cash Out	316,434	344,936	268,400	268,400	268,400	268,400	268,400	-	0.0%
11.006	Holiday Premium Pay	184,549	205,220	174,520	174,520	174,520	174,520	174,520	-	0.0%
11.xxx	Other Pay (DUI Response/CTR)	-	5,728	20,000	20,000	20,000	20,000	20,000	-	0.0%
21.xxx	Benefits	7,503,847	8,156,386	7,770,589	8,058,203	8,564,650	8,694,965	8,861,690	636,762	7.9%
11.008	Extra Duty	581,340	780,464	775,000	775,000	775,000	775,000	775,000	-	0.0%
31.03	Maintenance Supplies	96,555	110,220	46,620	46,620	46,620	42,120	42,520	(4,500)	-9.7%
31.xxx	Other Supplies	354,220	330,460	338,640	338,640	338,640	328,140	328,140	(10,500)	-3.1%
35.xxx	Small Tools/Minor Equipment	107,013	110,232	95,955	110,455	110,455	95,455	105,455	(15,000)	-13.6%
41.xxx	Professional Services	5,382,966	6,058,104	5,628,498	5,893,343	6,184,568	6,358,203	6,317,412	464,860	7.9%
42.xxx	Communications	45,540	73,228	63,425	63,425	63,425	65,225	65,225	1,800	2.8%
43.xxx	Travel & Training	120,761	135,316	212,910	218,910	218,910	134,015	130,815	(84,895)	-38.8%
45.xxx	Operating Rentals/Leases	3,793	20,006	72,135	72,135	5,500	5,500	5,500	(66,635)	-92.4%
47.xxx	Utilities	112,812	144,629	131,500	131,500	131,500	129,300	129,300	(2,200)	-1.7%
48.xxx	Repairs & Maintenance	15,567	13,229	34,500	34,500	34,500	24,500	24,500	(10,000)	-29.0%
49.001	Membership Dues	98,683	96,160	101,115	107,415	107,415	107,945	107,945	530	0.5%
49.xxx	Other Services & Charges	327,902	350,163	301,590	309,540	309,540	286,625	296,985	(22,915)	-7.4%
597.xx	Interfund Transfers	1,874,874	1,920,222	2,384,328	2,537,633	2,376,575	2,350,138	2,426,188	(187,495)	-7.4%
9x.xxx	IS Charges - M&O	4,284,585	4,692,180	5,141,884	6,225,017	6,269,786	6,869,459	7,463,527	644,442	10.4%
9x.xxx	IS Charges - Reserves	906,171	915,247	915,246	126,900	126,900	1,134,457	1,047,794	1,007,557	794.0%
	Subtotal Operating Exp	\$ 41,292,873	\$ 45,132,979	\$ 43,767,989	\$ 46,090,558	\$ 47,880,638	\$ 50,235,717	\$ 51,168,326	\$ 4,145,159	9.0%
Capital & 1-Time Funded:										
	Personnel Costs	62,816	530,327	550,727	569,008	507,263	525,462	150,180	(43,546)	-7.7%
	Supplies	66,451	175,168	94,600	109,627	109,627	-	-	(109,627)	-100.0%
	Services & Charges	596,826	1,456,684	238,425	1,460,646	1,460,646	34,408	52,393	(1,426,238)	-97.6%
	Interfund Transfers	2,527,325	3,732,387	1,858,526	2,761,529	2,932,012	242,302	580,663	(2,519,227)	-91.2%
	Capital	13,068	76,859	4,370	489,615	489,615	-	-	(489,615)	-100.0%
	IS Charges - M&O & Capital	450,365	2,258,648	1,322,874	3,196,935	3,720,990	853,798	967,867	(2,343,137)	-73.3%
	Subtotal One-time Exp	\$ 3,716,853	\$ 8,230,069	\$ 4,069,521	\$ 8,587,359	\$ 9,220,153	\$ 1,655,971	\$ 1,751,104	\$ (6,931,388)	-80.7%
	Total Expenditures	\$ 45,009,726	\$ 53,363,048	\$ 47,837,510	\$ 54,677,918	\$ 57,100,791	\$ 51,891,687	\$ 52,919,430	\$ (2,786,230)	-5.1%



FUND 101: STREET FUND (continued)

Expenditure Object Summary

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
Operating Expenditure:										
11.xxx	Salaries & Wages	492,449	505,979	709,963	738,375	715,803	755,605	788,718	17,230	2.3%
11.011	Temporary Help	-	6,083	15,000	15,000	15,000	5,000	15,000	(10,000)	-66.7%
11.002/4	Overtime	13,879	19,995	16,100	16,100	16,100	16,100	16,100	-	0.0%
11.005	On Call Pay	10,928	18,015	14,500	14,500	14,500	14,500	14,500	-	0.0%
11.xxx	Other Pay (DUI Response/CTR)	-	-	3,300	3,300	3,300	3,300	3,300	-	0.0%
21.xxx	Benefits	227,570	223,874	351,372	361,317	318,496	313,009	325,503	(48,308)	-13.4%
31.03	Maintenance Supplies	101,526	38,123	113,000	113,000	113,000	110,500	110,500	(2,500)	-2.2%
35.xxx	Small Tools/Minor Equipment	38,334	13,934	66,300	66,300	66,300	61,300	61,300	(5,000)	-7.5%
41.xxx	Professional Services	291,182	392,721	251,900	251,900	251,900	251,900	251,900	-	0.0%
43.xxx	Travel & Training	1,587	1,144	9,100	9,100	9,100	9,100	9,100	-	0.0%
44.xxx	Ads, Taxes & Assessments	638	1,275	-	-	-	-	-	-	n/a
45.xxx	Operating Rentals/Leases	3,450	2,963	3,500	3,500	3,500	3,500	3,500	-	0.0%
47.xxx	Utilities	464,078	477,629	528,660	528,660	528,660	507,660	507,660	(21,000)	-4.0%
48.xxx	Repairs & Maintenance	57,662	114,505	68,295	68,295	68,295	68,295	68,295	-	0.0%
49.001	Membership Dues	2,367	1,780	3,600	3,600	3,600	3,600	3,600	-	0.0%
49.xxx	Other Services & Charges	168	315	100	100	100	100	100	-	0.0%
6x.xxx	Capital	-	9,859	-	-	-	-	-	-	n/a
9x.xxx	IS Charges - M&O	516,996	538,360	565,589	662,262	667,044	742,331	802,473	80,069	12.1%
9x.xxx	IS Charges - Reserves	56,508	56,523	56,523	11,521	11,521	27,166	27,165	15,645	135.8%
Subtotal Operating Exp		\$ 2,346,558	\$ 2,501,447	\$ 2,886,502	\$ 2,976,530	\$ 2,915,919	\$ 3,002,366	\$ 3,118,414	\$ 25,836	0.9%
Capital & 1-Time Funded:										
	Personnel Costs	46,687	94,368	-	-	-	-	-	-	n/a
	Supplies	-	258,256	-	-	-	-	-	-	n/a
	Services & Charges	21,852	17,171	50,000	840,000	840,000	-	-	(840,000)	-100.0%
	Capital	3,335	34,672	2,945	19,078	19,078	-	-	-	
	IS Charges - M&O & Capital	11,688	44,871	18,581	93,915	203,122	19,302	16,811	(74,613)	-79.4%
Subtotal One-time Exp		\$ 83,562	\$ 449,338	\$ 71,526	\$ 952,993	\$ 1,062,200	\$ 19,302	\$ 16,811	\$ (933,691)	-98.0%
Total Expenditures		\$ 2,430,120	\$ 2,950,787	\$ 2,958,028	\$ 3,929,523	\$ 3,978,119	\$ 3,021,669	\$ 3,135,225	\$ (907,854)	-23.1%



FUND 103: TRANSPORTATION BENEFIT DISTRICT FUND

Purpose & Description

The **Transportation Benefit District Fund** accounts for the \$20 annual vehicle licensing fee (VLF) revenues used to fund specific transportation projects. Proceeds from the VLF are transferred to the Transportation CIP Fund to providing funding of those specific projects.

Sources & Use

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
\$20 Vehicle Licensing Fee (net rev)	\$ 851,401	\$ 815,810	\$ 835,000	\$ 835,000	\$ 820,000	\$ 835,000	\$ 835,000	\$ -	0.0%
Interest Earnings	16,315	4,870	-	-	-	-	-	-	n/a
Total Revenues	\$ 867,716	\$ 820,680	\$ 835,000	\$ 835,000	\$ 820,000	\$ 835,000	\$ 835,000	\$ -	0.0%
EXPENDITURES									
Transfer Out-Debt Service	-	-	835,000	835,000	-	835,000	835,000	-	0.0%
Transfer Out-Transportation CIP	2,358,000	699,532	-	164,924	1,032,288	-	-	(164,924)	-100.0%
Total Expenditures	\$ 2,358,000	\$ 699,532	\$ 835,000	\$ 999,924	\$ 1,032,288	\$ 835,000	\$ 835,000	\$ (164,924)	-16.5%
Rev Over/(Under) Exp	\$ (1,490,284)	\$ 121,148	\$ -	\$ (164,924)	\$ (212,288)	\$ -	\$ -	\$ 164,924	-100.0%
Beginning Fund Balance, 1/1	\$ 1,581,424	\$ 91,140	\$ 58,424	\$ 212,288	\$ 212,288	\$ -	\$ -	\$ (212,288)	-100.0%
Ending Fund Balance, 12/31	\$ 91,140	\$ 212,288	\$ 58,424	\$ 47,364	\$ -	\$ -	\$ -	\$ (47,364)	-100.0%

FUND 104: HOTEL/MOTEL LODGING TAX

Purpose/Description

The **Hotel/Motel Lodging Tax Fund** is used to account for the hotel/motel lodging tax revenues and associated disbursements. RCW 67.28 authorizes a transient rental tax of up to two percent for lodging at hotels, motels, private campgrounds, RV parks and similar facilities. RCW 67.28 also authorizes a five percent special hotel/motel tax on the same base. The expenditures from this fund must adhere to the governing state statutes, which limit the expenditures to those costs related to tourism promotion, and acquisition and/or operation of tourism-related facilities.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Special Hotel/Motel Lodging Tax	\$ 1,000,059	\$ 921,994	\$ 803,570	\$ 803,570	\$ 908,034	\$ 908,034	\$ 908,034	\$ 104,464	13.0%
Transient Rental Income Tax	400,029	371,775	321,430	321,430	363,216	363,216	363,216	41,786	13.0%
Interest Earnings	38,681	138,869	-	-	120,000	80,000	80,000	80,000	n/a
GASB 68 Accounting for Lease	347,240	-	-	213,567	-	-	-	(213,567)	-100.0%
Total Revenues	\$ 1,786,010	\$ 1,432,637	\$ 1,125,000	\$ 1,338,567	\$ 1,391,250	\$ 1,351,250	\$ 1,351,250	\$ 12,683	0.9%
EXPENDITURES									
Lodging Tax Programs	659,177	774,951	1,125,000	1,126,800	1,126,800	1,271,250	1,271,250	144,450	12.8%
GASB 68 Accounting for Lease	422,090	74,850	-	213,567	-	-	-	(213,567)	-100.0%
Total Expenditures	\$ 1,081,267	\$ 849,801	\$ 1,125,000	\$ 1,340,367	\$ 1,126,800	\$ 1,271,250	\$ 1,271,250	\$ (69,117)	-5.2%
Rev Over/(Under) Exp	\$ 704,743	\$ 582,836	\$ -	\$ (1,800)	\$ 264,450	\$ 80,000	\$ 80,000	\$ 81,800	-4544.4%
Beginning Fund Balance, 1/1	\$ 2,305,435	\$ 3,010,178	\$ 2,677,042	\$ 3,593,014	\$ 3,593,014	\$ 3,857,464	\$ 3,937,464	\$ 264,450	7.4%
Ending Fund Balance, 12/31	\$ 3,010,178	\$ 3,593,014	\$ 2,677,042	\$ 3,591,214	\$ 3,857,464	\$ 3,937,464	\$ 4,017,464	\$ 346,250	9.6%

FUND 106: PUBLIC ART

Purpose/Description

The sole purpose of the **Public Art Fund** is to account for the revenue from the fees charged for the rental of the McGavick Center by the City and expenditure of that revenue for approved public art activities. The proposed annual budgets in 2025 and 2026 includes of \$2K for Arts Commission Program, \$25,000 for traffic signal box art wrap, and \$10,000 for public art.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Interest Earnings	\$ 1,443	\$ 2,209	\$ -	\$ -	\$ 1,046	\$ -	\$ -	\$ -	n/a
Facility Rentals	10,500	21,000	15,000	15,000	13,500	15,000	15,000	-	0.0%
Transfer-In General Fund	30,000	22,000	22,000	22,000	22,000	-	17,552	(22,000)	-100.0%
Total Revenues	\$ 41,943	\$ 45,209	\$ 37,000	\$ 37,000	\$ 36,546	\$ 15,000	\$ 32,552	\$ (22,000)	-59.5%
EXPENDITURES									
Arts Commission Program	-	1,190	2,000	2,000	2,000	2,000	2,000	-	0.0%
Public Art	111,579	67,704	35,000	61,902	35,000	35,000	35,000	(26,902)	-43.5%
Total Expenditures	\$ 111,580	\$ 68,894	\$ 37,000	\$ 63,902	\$ 37,000	\$ 37,000	\$ 37,000	\$ (26,902)	-42.1%
Rev Over/(Under) Exp	\$ (69,637)	\$ (23,685)	\$ -	\$ (26,902)	\$ (454)	\$ (22,000)	\$ (4,448)	\$ 4,902	-18.2%
Beginning Fund Balance, 1/1	\$ 120,223	\$ 50,587	\$ -	\$ 26,902	\$ 26,902	\$ 26,448	\$ 4,448	\$ (454)	-1.7%
Ending Fund Balance, 12/31	\$ 50,587	\$ 26,902	\$ -	\$ -	\$ 26,448	\$ 4,448	\$ -	\$ 4,448	n/a

FUND 192: SOUTH SOUND MILITARY COMMUNITIES PARTNERSHIP (SSMCP)

Purpose/Description

The **South Sound Military Communities Partnership Fund** accounts for all activity associated with the South Sound Military Communities Partnership (SSMCP) including 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.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Grants	\$ 6,903,052	\$ 431,965	\$ -	\$ 1,166,885	\$ 1,166,885	\$ 8,000	\$ 8,000	\$ (1,158,885)	-99.3%
Partner Participation	205,550	276,758	236,125	236,125	269,550	269,550	269,550	33,425	14.2%
Misc/Other	228,768	216,833	-	130,800	130,800	-	-	(130,800)	-100.0%
Transfer In-General Fund	80,000	75,000	75,000	75,000	75,000	75,000	75,000	-	0.0%
Total Revenues	\$ 7,417,370	\$ 1,000,556	\$ 311,125	\$ 1,608,810	\$ 1,642,235	\$ 352,550	\$ 352,550	\$ (1,256,260)	-78.1%
EXPENDITURES									
Operations	290,868	315,002	315,874	350,114	332,113	352,550	352,550	2,436	0.7%
Grants & Other Programs	7,513,615	444,448	-	1,158,452	1,140,788	-	-	(1,158,452)	-100.0%
Total Expenditures	\$ 7,804,483	\$ 759,450	\$ 315,874	\$ 1,508,566	\$ 1,472,901	\$ 352,550	\$ 352,550	\$ (1,156,016)	-76.6%
Rev Over/(Under) Exp	\$ (387,113)	\$ 241,106	\$ (4,748)	\$ 100,245	\$ 169,335	\$ -	\$ -	\$ (100,245)	-100.0%
Beginning Fund Balance, 1/1	\$ 32,299	\$ (354,814)	\$ 4,748	\$ (113,708)	\$ (113,708)	\$ 55,626	\$ 55,626	\$ 169,334	-148.9%
Ending Fund Balance, 12/31	\$ (354,814)	\$ (113,708)	\$ -	\$ (13,464)	\$ 55,626	\$ 55,626	\$ 55,627	\$ 69,090	-513.1%

FUND 202: LOCAL IMPROVEMENT DISTRICT DEBT SERVICE

Purpose & Description

The **LID Debt Service Fund** was established to account for both the payment of special assessment bonds, as well as the collection of assessments from property owners within the local improvement district (LID). The assessment payments are the revenue source for the debt payments. The 2023 estimated ending fund balance is due primarily to early redemption bonds resulting in savings in interest earnings cost that is being made available for future general purpose expenditures in 2024.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Interest Earnings	\$ 1,763	\$ 6,610	\$ -	\$ -	\$ 7,720	\$ -	\$ -	\$ -	n/a
Assessments	144,858	332,731	219,765	219,765	219,765	145,328	91,294	(74,437)	-33.9%
Total Revenues	\$ 146,621	\$ 339,341	\$ 219,765	\$ 219,765	\$ 227,485	\$ 145,328	\$ 91,294	\$ (74,437)	-33.9%
EXPENDITURES									
Debt Service - LIDs 1101/1103	330	361	-	-	-	-	-	-	n/a
Debt Service - LID 1108	60,142	10,642	-	-	-	-	-	-	n/a
Debt Service - LID 1109	95,515	93,634	219,765	219,765	91,538	89,564	87,590	(130,201)	-59.2%
Transfer to General Fund	-	-	-	-	480,236	55,764	3,704	55,764	n/a
Total Expenditures	\$ 155,987	\$ 104,637	\$ 219,765	\$ 219,765	\$ 571,774	\$ 145,328	\$ 91,294	\$ (74,437)	-33.9%
Rev Over/(Under) Exp	\$ (9,366)	\$ 234,704	\$ -	\$ -	\$ (344,289)	\$ -	\$ -	\$ -	n/a
Beginning Fund Balance, 1/1	\$ 118,951	\$ 109,585	\$ -	\$ 344,289	\$ 344,289	\$ -	\$ -	\$ (344,289)	-100.0%
Ending Fund Balance, 12/31	\$ 109,586	\$ 344,289	\$ -	\$ 344,289	\$ -	\$ -	\$ -	\$ (344,289)	-100.0%

FUND 204: SEWER PROJECT DEBT SERVICE

Purpose & Description

The **Sewer Project Debt Service Fund** accounts for the Public Works Trust Fund Loans (PWTFL) that the City secured to fund both sewer main construction and the side sewer construction loan program. The City completed construction of the sewer main and donated it to Pierce County in 2012. A 4.75% surcharge on all of the county sewer service charges within the City limits provides the funding for the debt service.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Sewer Charges (4.75% Sewer Surcharge)	\$ 900,320	\$ 902,554	\$ 847,000	\$ 847,000	\$ 929,600	\$ 957,500	\$ 986,200	\$ 110,500	13.0%
Interest Earnings	13,533	53,967	1,300	1,300	45,000	20,000	20,000	18,700	1438.5%
Sanitary Side Sewer Connect Home Loan Repay	-	-	21,457	21,457	948	948	948	(20,509)	-95.6%
Total Revenues	\$ 913,853	\$ 956,521	\$ 869,757	\$ 869,757	\$ 975,548	\$ 978,448	\$ 1,007,148	\$ 108,691	12.5%
EXPENDITURES									
PWTFL Debt Service	477,618	475,150	472,681	472,682	472,681	440,498	438,327	(32,184)	-6.8%
Transfer To Fund 311 Sewer Capital	50,000	50,000	467,178	467,178	1,390,658	50,000	60,100	(417,178)	-89.3%
Total Expenditures	\$ 527,618	\$ 525,150	\$ 939,859	\$ 939,860	\$ 1,863,339	\$ 490,498	\$ 498,427	\$ (449,362)	-47.8%
Rev Over/(Under) Exp	\$ 386,235	\$ 431,371	\$ (70,102)	\$ (70,103)	\$ (887,791)	\$ 487,950	\$ 508,721	\$ 558,053	-796%
Beginning Fund Balance, 1/1	\$ 734,088	\$ 1,120,324	\$ 1,396,836	\$ 1,551,695	\$ 1,551,695	\$ 663,903	\$ 1,151,853	\$ (887,792)	-57.2%
Ending Fund Balance, 12/31	\$ 1,120,324	\$ 1,551,695	\$ 1,326,733	\$ 1,481,592	\$ 663,903	\$ 1,151,853	\$ 1,660,574	\$ (329,739)	-22.3%

FUND 251: LOCAL IMPROVEMENT DISTRICT GUARANTY

Purpose & Description

Per RCW 35.54.095, a city that maintains a local improvement guaranty fund, upon certification by the city treasurer that the local improvement guaranty fund has sufficient funds currently on hand to meet all valid outstanding obligations of the fund and all other obligations of the fund reasonably expected to be incurred in the near future, may by ordinance transfer assets to its general fund. The net cash of the local improvement guaranty fund may be reduced to an amount not less than ten percent (10%) of the outstanding obligations guaranteed by the fund or the amount required per the terms of the LID debt. The amount required is currently \$93,000.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Interest Earnings	2,095	6,153	-	-	4,659	-	-	-	n/a
Total Revenues	\$ 2,095	\$ 6,153	\$ -	\$ -	\$ 4,659	\$ -	\$ -	\$ -	n/a
EXPENDITURES									
Transfer Out-General Fund	-	-	-	-	53,000	-	-	-	n/a
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 53,000	\$ -	\$ -	\$ -	n/a
Rev Over/(Under) Exp	\$ 2,095	\$ 6,153	\$ -	\$ -	\$ (48,341)	\$ -	\$ -	\$ -	n/a
Beginning Fund Balance, 1/1	\$ 133,093	\$ 135,188	\$ 133,093	\$ 141,341	\$ 141,341	\$ 93,000	\$ 93,000	\$ (48,341)	-34.2%
Ending Fund Balance, 12/31	\$ 135,188	\$ 141,341	\$ 133,093	\$ 141,341	\$ 93,000	\$ 93,000	\$ 93,000	\$ (48,341)	-34.2%

FUND 301: PARKS CAPITAL

Purpose & Description

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.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Grants	\$ 563,591	\$ 6,775,931	\$ 2,175,000	\$ 6,433,740	\$ 6,433,740	\$ -	\$ -	\$ (6,433,740)	-100.0%
MVET for Paths & Trails	4,627	4,656	-	3,921	3,921	-	-	(3,921)	-100.0%
Funds Anticipated	-	-	-	-	-	1,675,000	3,925,000	1,675,000	n/a
Tax Increment Financing	-	-	-	-	-	-	2,000,000	-	n/a
Contributions/Donations	11,000	-	-	-	-	-	-	-	n/a
Interest Earnings	58,752	185,592	-	-	-	-	-	-	n/a
Transfer In-General Fund	647,500	2,620,877	940,000	1,415,000	1,415,000	-	-	(1,415,000)	-100.0%
Transfer In-REET	624,500	614,124	-	470,788	470,788	135,000	135,000	(335,788)	-71.3%
Transfer In - SWM	-	-	-	206,277	206,277	-	-	(206,277)	-100.0%
Total Revenues	\$ 1,909,970	\$ 10,201,180	\$ 3,115,000	\$ 8,529,726	\$ 8,529,726	\$ 1,810,000	\$ 6,060,000	\$ (6,719,726)	-78.8%
EXPENDITURES									
Capital	1,350,824	8,487,624	3,115,000	14,190,651	14,190,651	1,810,000	6,060,000	(12,380,651)	-87.2%
Transfer Out - REET Fund	-	-	-	-	-	-	-	-	n/a
Total Expenditures	\$ 1,350,824	\$ 8,487,624	\$ 3,115,000	\$ 14,190,651	\$ 14,190,651	\$ 1,810,000	\$ 6,060,000	\$ (12,380,651)	-87.2%
Rev Over/(Under) Exp	\$ 559,146	\$ 1,713,556	\$ -	\$ (5,660,925)	\$ (5,660,925)	\$ -	\$ -	\$ 5,660,925	-100.0%
Beginning Fund Balance, 1/1	\$ 3,388,224	\$ 3,947,369	\$ -	\$ 5,660,925	\$ 5,660,925	\$ -	\$ -	\$ (5,660,925)	-100.0%
Ending Fund Balance, 12/31	\$ 3,947,369	\$ 5,660,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a

Parks Capital Projects		2025	2026
301.0016	Park Equipment Replacement	\$ 20,000	\$ 20,000
301.0017	Park Playground Resurfacing	15,000	15,000
301.0018	Project Support	100,000	100,000
301.0019	Edgewater Park	500,000	500,000
301.0043	FSP H-Barn Complex Restoration & Renovation	1,000,000	3,000,000
301.0046	Street Ends	75,000	425,000
301.0051	Downtown Park & Multi-Generational Community Center	-	2,000,000
301.0061	Camp Murray Boat Launch Improvement	100,000	-
Total		\$ 1,810,000	\$ 6,060,000

See Capital Budget Section for project details.

FUND 302: TRANSPORTATION CAPITAL (continued)

Transportation Capital Projects		2025	2026
1	Personnel, Engineering & Professional Svcs	\$ 513,000	\$ 549,000
2	Street Lights: New LED Streetlight	185,000	-
3	Safety: Neighborhood Traffic Safety/Traffic Calming	27,000	30,000
4	Minor Capital & Major Maintenance	270,000	270,000
5	Chip Seal Program - Local Access Roads	400,000	400,000
75	Streets: Mt. Tacoma Drive – Interlaaken to Whitman Avenue	150,000	3,800,000
76	Streets: Nyanza Road SW	4,300,000	-
97 (ST)	Sound Transit - 115th Street Ct SW - Bridgeport Way to Sound Transit ROW	-	260,000
111 (ST)	Sound Transit - Street & Sidewalks: Kendrick from 111th St. SW to 108th St SW Roadway	210,000	1,820,000
114 (ST)	Sound Transit - Street & Sidewalks: Clover Park HS - 112th Sidewalks: Gravelly Lk Dr SW to	185,000	3,575,000
122 (ST)	Sound Transit - Sidewalks: 47th Ave SW - 121st St SW to Pacific Hwy SW	-	235,000
136	Streets: 100th Street; 59th to South Tacoma Way	-	318,000
158	Streets: Interlaaken; 112th to WA Blvd.	1,915,000	-
168 (ST)	Sound Transit - Sidewalks: McChord Drive/New York Ave - Pacific Highway to Bridgeport Way SW	600,000	500,000
170 (ST)	Sound Transit - Sidewalks: Lincoln Avenue SW - McChord Drive SW to San Francisco Avenue SW	-	100,000
173 (ST)	Sound Transit - Sidewalks:Clover Creek Drive	-	150,000
176	Roadway Restoration: 112th; South Tacoma Way to Steele Street	71,000	1,174,000
179	Planning: Lakewood Downtown Transportation Feasibility Study	300,000	500,000
Total		\$ 9,126,000	\$ 13,681,000

See Capital Budget Section for project details.

FUND 311: SEWER CAPITAL PROJECT

Purpose & Description

The **Sewer Capital Project Fund** accounts for the construction of a sewer system. Once the sanitary sewer lines are constructed, the system is turned over to Pierce County for operations and maintenance. Prior to properties connecting up to the sewer system, property owners will be subject to the City's sewer availability charges. Costs include annual administrative expenses to maintain and operate the fund.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Grants	\$ -	\$ 369,878	\$ 1,222,822	\$ 2,305,539	\$ 2,305,539	\$ -	\$ -	\$ (2,305,539)	-100.0%
Sewer Availability Charge	285,655	289,242	229,940	229,940	250,400	\$ 257,900	\$ 265,600	27,960	12.2%
Interest Earnings	26,183	83,746	-	-	64,948	-	-	-	n/a
Proceeds from Lien	1,664	4,612	-	-	-	-	-	-	n/a
Transfer In-Sewer Debt (Surcharge 4.75%)	50,000	50,000	467,178	467,718	1,390,658	50,000	60,100	(417,718)	-89.3%
Total Revenues	\$ 363,503	\$ 797,479	\$ 1,919,940	\$ 3,003,197	\$ 4,011,545	\$ 307,900	\$ 325,700	\$ (2,695,297)	-89.7%
EXPENDITURES									
Capital/Administration	103,974	406,209	2,215,000	4,872,363	5,795,843	85,000	940,600	(4,787,363)	-98.3%
Total Expenditures	\$ 103,974	\$ 406,209	\$ 2,215,000	\$ 4,872,363	\$ 5,795,843	\$ 85,000	\$ 940,600	\$ (4,787,363)	-98.3%
Rev Over/(Under) Exp	\$ 259,529	\$ 391,270	\$ (295,060)	\$ (1,869,166)	\$ (1,784,298)	\$ 222,900	\$ (614,900)	\$ 2,092,066	-111.9%
Beginning Fund Balance, 1/1	\$ 1,525,500	\$ 1,785,029	\$ 372,175	\$ 2,176,298	\$ 2,176,298	\$ 392,000	\$ 614,900	\$ (1,784,298)	-82.0%
Ending Fund Balance, 12/31	\$ 1,785,029	\$ 2,176,298	\$ 77,115	\$ 307,132	\$ 392,000	\$ 614,900	\$ -	\$ 307,768	100.2%

Sewer Capital Projects		2025	2026
311.0002	Side Sewer CIPs	\$ 50,000	\$ 50,000
311.0008	Grant Ave. & Orchard St. Sewer Extension	-	735,600
311.0009	Washington Ave. & W. Thorne Ln. Sewer Extension	-	120,000
311.0000	Program Administration	35,000	35,000
Total		\$ 85,000	\$ 940,600

See Capital Budget Section for project details.

FUND 401: SURFACE WATER MANAGEMENT

Purpose & Description

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 along with Pierce County's semi-annual property taxes and remitted by the County to the City.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Storm Drainage Fees	\$ 4,990,889	\$ 5,235,163	\$ 4,745,043	\$ 4,745,043	\$ 5,366,000	\$ 5,366,000	\$ 5,366,000	\$ 620,957	13.1%
Charges for Services & Fees	\$ 69,895	\$ 164,935	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Interest Earnings	176,624	438,758	18,500	18,500	400,000	300,000	275,000	281,500	1521.6%
Total Operating Revenues	\$ 5,237,408	\$ 5,838,856	\$ 4,813,543	\$ 4,813,543	\$ 5,816,000	\$ 5,716,000	\$ 5,691,000	\$ 902,457	18.7%
EXPENDITURES									
Engineering Services	1,526,948	1,547,245	2,133,194	2,176,321	2,121,643	2,274,818	2,351,115	98,497	4.5%
Operations & Maintenance	600,622	579,384	1,301,706	1,304,569	1,298,141	1,307,345	1,314,339	2,776	0.2%
Debt Service	501,000	500,995	500,995	500,995	500,995	500,998	500,997	3	0.0%
Transfer Out - General Fund	284,700	284,700	284,700	284,700	284,700	284,700	284,700	-	0.0%
Total Operating Expenditures	\$ 2,913,270	\$ 2,912,324	\$ 4,220,595	\$ 4,266,585	\$ 4,205,479	\$ 4,367,861	\$ 4,451,152	\$ 101,276	2.4%
Oper Rev Over/(Under) Exp	\$ 2,324,138	\$ 2,926,533	\$ 592,948	\$ 546,958	\$ 1,610,521	\$ 1,348,139	\$ 1,239,848	\$ 801,181	146.5%
OTHER FINANCING SOURCES									
Grants/Contrib/Donations	127,817	152,615	-	287,342	287,342	-	-	(287,342)	-100.0%
American Lake Mgmt District	24,564	24,406	33,839	33,839	23,735	23,735	23,735	(10,104)	-29.9%
Flood Control Opportunity Fund	146,263	-	-	-	-	-	-	-	n/a
Total Other Financing Sources	\$ 298,645	\$ 177,021	\$ 33,839	\$ 321,181	\$ 311,077	\$ 23,735	\$ 23,735	\$ (297,446)	-92.6%
OTHER FINANCING USES									
Capital/1-Time	460,152	250,574	405,829	1,891,742	1,458,446	2,221,446	409,241	329,704	17.4%
American Lake Mgmt District	16,594	25,275	31,043	62,080	54,779	20,866	20,939	(41,214)	-66.4%
Transfer Out - Parks CIP	-	-	155,000	206,277	206,277	-	-	(206,277)	-100.0%
Transfer Out - Transportation CIP	3,893,169	836,832	-	1,863,087	1,863,087	631,400	357,700	(1,231,687)	-66.1%
Total Other Financing Uses	\$ 4,369,915	\$ 1,112,682	\$ 591,872	\$ 4,023,186	\$ 3,582,589	\$ 2,873,712	\$ 787,880	\$ (1,149,474)	-28.6%
Total Rev & Other Sources	\$ 5,536,053	\$ 6,015,877	\$ 4,847,382	\$ 5,134,724	\$ 6,127,077	\$ 5,739,735	\$ 5,714,735	\$ 605,011	11.8%
Total Exp & Other Uses	\$ 7,283,185	\$ 4,025,006	\$ 4,812,467	\$ 8,289,771	\$ 7,788,068	\$ 7,241,574	\$ 5,239,032	\$ (1,048,197)	-12.6%
Beginning Fund Balance, 1/1	\$ 10,975,879	\$ 9,228,747	\$ 3,392,767	\$ 11,219,619	\$ 11,219,619	\$ 9,558,628	\$ 8,056,789	\$ (1,660,991)	-14.8%
Ending Fund Balance, 12/31	\$ 9,228,747	\$ 11,219,619	\$ 3,427,682	\$ 8,064,572	\$ 9,558,628	\$ 8,056,789	\$ 8,532,492	\$ (7,783)	-0.1%
EFB as a % of Oper Rev/Exp	176.2%	192.2%	71.2%	167.5%	164.4%	184.5%	191.7%		10.1%
33% Operating Reserves (of Oper Exp)	\$ 961,379	\$ 961,067	\$ 1,392,796	\$ 1,407,973	\$ 1,387,808	\$ 1,441,394	\$ 1,468,880	\$ 33,421	2.4%
1% Capital Reserves	\$ 453,795	\$ 525,630	\$ 529,130	\$ 565,241	\$ 520,026	\$ 548,555	\$ 556,224	\$ (15,386)	-2.7%
American Lake Management District	\$ 34,781	\$ 31,044	\$ 33,604	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
SWM Bonds for Transportation CIP	\$ 475,428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Over/(Under) Target	\$ 7,303,364	\$ 9,701,878	\$ 1,472,152	\$ 6,091,358	\$ 7,650,794	\$ 6,066,840	\$ 6,507,388	\$ (25,818)	-0.4%

SWM Capital Projects		2025	2026
401.0023	Clover Creek Flood Risk Reduction Study	\$ 110,000	\$ -
401.0027	2025 Drainage Pipe Repair Project	\$ 390,000	\$ -
401.0028	2026 Drainage Pipe Repair Project	\$ -	\$ 395,000
401.0033	2026 Water Quality Improvements	-	75,000
401.0034	Annual Catch Basin and Storm Drainage Repair	150,000	150,000
Total		\$ 650,000	\$ 620,000

See Capital Budget Section for project details.

SURFACE WATER MANAGEMENT (CONTINUED)

Expenditure Object Summary

Obj Code	Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
				Original	Adjusted	Year-end			\$ Chg	% Chg
Operating Expenditure:										
11.xxx	Salaries & Wages	592,316	575,960	1,028,606	1,050,658	1,030,017	1,091,333	1,134,032	40,675	3.9%
11.002/4	Overtime	3,262	4,147	6,500	6,500	6,500	6,500	6,500	-	0.0%
11.005	On Call Pay	147	-	-	-	-	-	-	-	n/a
21.xxx	Benefits	215,364	210,082	436,054	443,772	402,230	417,612	433,831	(26,160)	-5.9%
31.030	Maintenance Supplies	4,351	2,236	19,600	19,600	19,600	19,600	19,600	-	0.0%
31.xxx	Other Supplies	32,259	1,260	7,700	7,700	7,700	7,700	7,700	-	0.0%
35.xxx	Small Tools/Minor Equipment	358	485	3,000	3,000	3,000	3,000	3,000	-	0.0%
41.xxx	Professional Services	147,569	156,440	193,270	193,270	193,270	205,329	205,329	12,059	6.2%
43.xxx	Travel & Training	1,039	4,755	5,300	5,300	5,300	5,300	5,300	-	0.0%
45.xxx	Operating Rentals/Leases	-	539	7,500	7,500	7,500	7,500	7,500	-	0.0%
47.xxx	Utilities	1,267	1,207	2,000	2,000	2,000	2,000	2,000	-	0.0%
48.xxx	Repairs & Maintenance	516,085	511,691	1,085,200	1,085,200	1,085,200	1,085,201	1,085,200	1	0.0%
49.001	Membership Dues	1,454	1,584	1,500	1,500	1,500	1,500	1,500	-	0.0%
49.xxx	Other Services & Charges	393,029	412,769	374,200	374,200	374,200	422,365	422,365	48,165	12.9%
597.xx	Interfund Transfers	284,700	284,700	284,700	284,700	284,700	284,700	284,700	-	0.0%
7/8.xxx	Debt Service	501,000	500,995	500,995	500,995	500,995	500,998	500,997	3	0.0%
9x.xxx	IS Charges - M&O	192,449	216,842	237,839	273,517	274,595	281,532	305,907	8,015	2.9%
9x.xxx	IS Charges - Reserves	26,623	26,631	26,631	7,172	7,172	25,691	25,691	18,519	258.2%
Subtotal Operating Exp		\$ 2,913,270	\$ 2,912,323	\$ 4,220,594	\$ 4,266,585	\$ 4,205,479	\$ 4,367,861	\$ 4,451,152	\$ 101,276	2.4%
Capital & 1-Time Funded:										
	Personnel Costs	423,877	215,925	357,000	1,672,878	1,308,507	-	-	(1,672,878)	-100.0%
	Services & Charges	42,013	30,538	31,043	192,080	62,080	20,866	20,939	(171,214)	-89.1%
	Interfund Transfers	3,893,169	836,832	155,000	2,069,364	2,069,364	631,400	357,700	(1,437,964)	-69.5%
	Capital & Debt Issue Cost	1,334	720	40,000	40,000	40,000	2,209,205	398,579	2,169,205	5423.0%
	IS Charges - M&O & Capital	9,522	28,671	8,829	48,864	102,638	12,241	10,662	(36,623)	-74.9%
Subtotal One-time Exp		\$ 4,369,915	\$ 1,112,686	\$ 591,872	\$ 4,023,186	\$ 3,582,589	\$ 2,873,712	\$ 787,880	\$ (1,149,474)	-28.6%
Total Expenditures		\$ 7,283,186	\$ 4,025,010	\$ 4,812,466	\$ 8,289,771	\$ 7,788,068	\$ 7,241,573	\$ 5,239,032	\$ (1,048,198)	-12.6%

FUND 501: FLEET & EQUIPMENT

Purpose & Description

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.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
M&O Revenue	\$ 715,706	\$ 537,957	\$ 800,720	\$ 800,720	\$ 610,720	\$ 785,720	\$ 795,720	\$ (15,000)	-1.9%
Proceeds from Sale of Assets	80,293	86,490	-	-	5,000	-	-	-	n/a
Lease Revenue	-	12,917	-	-	30,000	-	-	-	n/a
Interest Earnings	73,798	232,573	-	-	155,000	-	-	-	n/a
Total Operating Revenues	\$ 869,796	\$ 869,937	\$ 800,720	\$ 800,720	\$ 800,720	\$ 785,720	\$ 795,720	\$ (15,000)	-1.9%
EXPENDITURES									
Fuel/Gasoline	431,757	464,344	459,150	459,150	459,150	459,150	459,150	-	0.0%
Other Supplies	16,430	9,647	3,990	3,990	3,990	3,990	3,990	-	0.0%
Repairs & Maintenance	421,019	394,988	337,580	337,580	337,580	322,580	332,580	(15,000)	-4.4%
Other Services & Charges	590	958	-	-	-	-	-	-	n/a
Total Operating Expenditures	\$ 869,796	\$ 869,937	\$ 800,720	\$ 800,720	\$ 800,720	\$ 785,720	\$ 795,720	\$ (15,000)	-1.9%
Oper Rev Over/(Under) Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
OTHER FINANCING SOURCES									
Replacement Reserves	843,892	852,807	852,807	140,800	140,800	1,087,312	1,000,648	946,512	672.2%
Capital Contribution	52,170	982,221	826,400	756,000	756,000	-	-	(756,000)	-100.0%
Transfer In-Risk Management	-	227,531	-	26,700	26,700	-	-	(26,700)	-100.0%
Total Other Financing Sources	\$ 896,061	\$ 2,062,559	\$ 1,679,207	\$ 923,500	\$ 923,500	\$ 1,087,312	\$ 1,000,648	\$ 163,812	17.7%
OTHER FINANCING USES									
Fleet & Equip-New & Replacement	312,269	1,822,710	1,371,600	1,720,912	1,720,912	804,290	-	(916,622)	-53.3%
Total Other Financing Uses	\$ 312,269	\$ 1,822,710	\$ 1,371,600	\$ 1,720,912	\$ 1,720,912	\$ 804,290	\$ -	\$ (916,622)	-53.3%
Total Rev & Other Sources	\$ 1,765,858	\$ 2,932,496	\$ 2,479,927	\$ 1,724,220	\$ 1,724,220	\$ 1,873,032	\$ 1,796,368	\$ 148,812	8.6%
Total Exp & Other Uses	\$ 1,182,065	\$ 2,692,647	\$ 2,172,320	\$ 2,521,632	\$ 2,521,632	\$ 1,590,010	\$ 795,720	\$ (931,622)	-36.9%
Beginning Fund Balance, 1/1	\$ 4,597,080	\$ 5,180,872	\$ 5,373,084	\$ 5,420,721	\$ 5,420,721	\$ 4,623,309	\$ 4,906,331	\$ (797,412)	-14.7%
Ending Fund Balance, 12/31	\$ 5,180,872	\$ 5,420,721	\$ 5,680,691	\$ 4,623,309	\$ 4,623,309	\$ 4,906,331	\$ 5,906,979	\$ 283,022	6.1%

FUND 502: PROPERTY MANAGEMENT

Purpose & Description

The **Property Management Fund** accounts for all costs associated with the maintenance and operations of City Hall, Police Station, Parking/Light Rail Facility. Maintenance and operating costs are charged to this fund which is funded primarily through user fees allocated to the operating funds based on a combination of number of FTEs and usage.

The fund has also accumulated replacement reserves for the purpose of funding future major repairs and capital improvements to city-owned facilities. The Capital Budget section of this document provides the 6-Year capital needs as it relates to property management, including the detailed project sheets.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
M&O Revenue	\$ 760,062	\$ 735,999	\$ 816,396	\$ 829,278	\$ 807,797	\$ 832,680	\$ 846,628	\$ 698,917	84.3%
Interest Earnings	9,253	29,700	-	-	20,000	10,000	10,000	10,000	n/a
Total Operating Revenues	\$ 769,314	\$ 765,699	\$ 816,396	\$ 829,278	\$ 827,797	\$ 842,680	\$ 856,628	\$ 13,402	1.6%
EXPENDITURES									
City Hall Facility	399,345	431,731	422,527	429,454	427,069	435,879	444,290	6,425	1.5%
Police Station	318,335	293,735	322,853	328,006	329,260	334,522	339,322	6,516	2.0%
Parking Facilities/Light Rail	51,635	40,233	71,016	71,818	71,468	72,279	73,016	461	0.6%
Total Operating Expenditures	\$ 769,314	\$ 765,699	\$ 816,396	\$ 829,278	\$ 827,797	\$ 842,680	\$ 856,628	\$ 13,402	1.6%
Oper Rev Over/(Under) Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
OTHER FINANCING SOURCES									
Replacement Reserves	100,000	100,000	100,000	100,000	100,000	100,000	100,000	-	0.0%
M&O Revenue & Capital Contrib	26,930	201,763	-	669,591	1,368,250	-	-	(669,591)	-100.0%
Total Other Financing Sources	\$ 126,930	\$ 301,763	\$ 100,000	\$ 769,591	\$ 1,468,250	\$ 100,000	\$ 100,000	\$ (669,591)	-87.0%
OTHER FINANCING USES									
Capital/1-Time	45,783	217,717	185,000	1,422,922	2,207,922	100,000	100,000	(1,322,922)	-93.0%
Total Other Financing Uses	\$ 45,783	\$ 217,717	\$ 185,000	\$ 1,422,922	\$ 2,207,922	\$ 100,000	\$ 100,000	\$ (1,322,922)	-93.0%
Total Rev & Other Sources	\$ 896,245	\$ 1,067,463	\$ 916,396	\$ 1,598,869	\$ 2,296,047	\$ 942,680	\$ 956,628	\$ (656,189)	-41.0%
Total Exp & Other Uses	\$ 815,097	\$ 983,416	\$ 1,001,396	\$ 2,252,200	\$ 3,035,719	\$ 942,680	\$ 956,628	\$ (1,309,520)	-58.1%
Beginning Fund Balance, 1/1	\$ 574,479	\$ 655,626	\$ 85,000	\$ 739,672	\$ 739,672	\$ -	\$ -	\$ (739,672)	-100.0%
Ending Fund Balance, 12/31	\$ 655,626	\$ 739,672	\$ -	\$ 86,341	\$ -	\$ -	\$ -	\$ (86,341)	-100.0%

Property Management Capital & Major Maintenance	2025	2026
City Hall	\$ 40,000	\$ -
CH 11 Fire Alarm Panel	40,000	-
Police Station	40,000	90,000
PS 5 Fire Alarm Panel	40,000	-
PS 9 Generator Control Modernization	-	50,000
PS 13 Replace East Gate Motor	-	40,000
O&M Facility at Fort Steilacoom Park	20,000	-
FSP 3 Replace O&M Shop HVAC	20,000	-
General City Buildings & Facilities	-	10,000
CW 1 City-Wide Parking Lot Improvement Program	-	10,000
Total	\$ 100,000	\$ 100,000

See Capital Budget section for project details.

FUND 503: INFORMATION TECHNOLOGY

Purpose & Description

The **Information Technology Fund** accounts for all costs and services associated with the City's Information Technology needs. This fund is used to support all internal systems including internal & external web resources (WWW), intranet & file transfer protocol (FTP), e-mail systems, business continuity needs, infrastructure resources, applications and overall technology support. In addition, the fund is also used to leverage 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.

The Capital Budget section of this document provides the 6-Year capital needs as it relates to information technology, including the detailed project sheets.

Sources & Uses

Item	2022 Actual	2023 Actual	2024			2025 Proposed	2026 Proposed	25 Proposed - 24 Adj	
			Original	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
M&O Revenue	\$ 1,874,210	\$ 1,764,931	\$ 2,278,852	\$ 2,794,181	\$ 2,756,811	\$ 2,933,816	\$ 3,099,704	\$ 139,635	5.0%
Misc/Interest/Other	4,453	16,573	-	-	22,000	10,000	10,000	10,000	n/a
Total Operating Revenues	\$ 1,878,663	\$ 1,781,504	\$ 2,278,852	\$ 2,794,181	\$ 2,778,811	\$ 2,943,816	\$ 3,109,704	\$ 149,635	5.4%
EXPENDITURES									
Personnel	640,728	751,000	788,267	811,168	795,798	675,023	701,911	(136,145)	-16.8%
Supplies	94,684	86,182	179,520	246,020	246,020	214,020	214,020	(32,000)	-13.0%
Services & Charges	1,143,251	944,322	1,311,065	1,736,993	1,736,993	2,054,773	2,193,773	317,780	18.3%
Total Operating Expenditures	\$ 1,878,663	\$ 1,781,504	\$ 2,278,852	\$ 2,794,181	\$ 2,778,811	\$ 2,943,816	\$ 3,109,704	\$ 149,635	5.4%
Oper Rev Over/(Under) Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
OTHER FINANCING SOURCES									
Replacement Reserves	66,576	66,844	66,844	66,844	66,844	-	-	(66,844)	-100.0%
Capital Contribution/1-Time	404,150	1,461,765	672,000	1,718,680	1,718,680	885,340	995,340	(833,340)	-48.5%
GASB 96 Accounting for SBITA	-	2,055,085	-	-	-	-	-	-	n/a
Total Other Financing Sources	\$ 470,726	\$ 3,583,693	\$ 738,844	\$ 1,785,524	\$ 1,785,524	\$ 885,340	\$ 995,340	\$ (900,184)	-50.4%
OTHER FINANCING USES									
Capital/1-Time	404,150	950,043	672,000	1,768,680	1,768,680	885,340	995,340	(883,340)	-49.9%
Transfer Out - Fund 001 Gen Fund	-	-	-	-	355,786	-	-	-	n/a
GASB 96 Accounting for SBITA	-	2,566,807	-	-	-	-	-	-	n/a
Total Other Financing Uses	\$ 404,150	\$ 3,516,849	\$ 672,000	\$ 1,768,680	\$ 2,124,466	\$ 885,340	\$ 995,340	\$ (883,340)	-49.9%
Total Rev & Other Sources	\$ 2,349,389	\$ 5,365,198	\$ 3,017,696	\$ 4,579,705	\$ 4,564,335	\$ 3,829,156	\$ 4,105,044	\$ (750,549)	-16.4%
Total Exp & Other Uses	\$ 2,282,813	\$ 5,298,353	\$ 2,950,852	\$ 4,562,861	\$ 4,903,277	\$ 3,829,156	\$ 4,105,044	\$ (733,705)	-16.1%
Beginning Fund Balance, 1/1	\$ 205,522	\$ 272,098	\$ 335,622	\$ 338,942	\$ 338,942	\$ -	\$ -	\$ (338,942)	-100.0%
Ending Fund Balance, 12/31	\$ 272,098	\$ 338,943	\$ 402,466	\$ 355,786	\$ -	\$ -	\$ -	\$ (355,786)	-100.0%

Ref#	Project Name	2025 1-Time	2026 1-Time
503.0003	Add & Replace Wireless Access Points (Wi-Fi)	\$ 60,000	\$ 50,000
503.0009	Replace & Expand Video Surveillance	60,000	60,000
503.0011	Servers/Hosts Replacement	30,000	15,000
503.0015	Computer Replacement	145,000	145,000
503.0029	Storage Area Network (SAN)	-	150,000
503.0045	Copier Replacements	15,000	-
	Total 1-Time IT Strategic Plan Budget *	\$ 310,000	\$ 420,000
Police	Axon Tasers, Body & In-Car Cameras & Interview Room	441,590	441,590
Finance	Contracted Services for ERP System	133,750	133,750
	Total Other 1-Time	\$ 575,340	\$ 575,340
	Total - IT Strategic Plan	\$ 885,340	\$ 995,340

* See Capital Budget section for project details.

CAPITAL BUDGET

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6-Year CIP Parks

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**6-Year (2025-2030) Capital Improvement Plan
Parks Projects**

SOURCES		2025	2026	2027	2028	2029	2030	Total
Funds Anticipated/Grants Secured		\$ 1,675,000	\$ 3,925,000	\$ 5,980,000	\$ 600,000	\$ -	\$ -	\$ 12,180,000
301.0019	Edgewater Park	\$ 500,000	\$ 500,000	\$ 2,980,000	\$ 100,000	\$ -	\$ -	\$ 4,080,000
301.0043	FSP H-Barn Complex Restoration & Renovation	\$ 1,000,000	\$ 3,000,000	\$ 3,000,000	\$ 500,000	\$ -	\$ -	\$ 7,500,000
301.0046	Street Ends	\$ 75,000	\$ 425,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
301.0060	Lakewood Water District Property Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301.0061	Camp Murray Boat Launch Improvement	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Tax Increment Financing (TIF)		\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
301.0051	Downtown Park(s) & Multi-Generational Community Center	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Transfer In - REET		\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 810,000
301.0016	Park Equipment Replacement	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 120,000
301.0017	Park Playground Resurfacing	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 90,000
301.0018	Project Support	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
Total - Sources		\$ 1,810,000	\$ 6,060,000	\$ 6,115,000	\$ 735,000	\$ 135,000	\$ 135,000	\$ 14,990,000

USES		2025	2026	2027	2028	2029	2030	Total
301.0016	Park Equipment Replacement	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 120,000
301.0017	Park Playground Resurfacing	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 90,000
301.0018	Project Support	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
301.0019	Edgewater Park	\$ 500,000	\$ 500,000	\$ 2,980,000	\$ 100,000	\$ -	\$ -	\$ 4,080,000
301.0043	FSP H-Barn Complex Restoration & Renovation	\$ 1,000,000	\$ 3,000,000	\$ 3,000,000	\$ 500,000	\$ -	\$ -	\$ 7,500,000
301.0046	Street End Updates	\$ 75,000	\$ 425,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
301.0051	Downtown Park(s) & Multi-Generational Community Center	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
301.0060	Lakewood Water District Property Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301.0061	Camp Murray Boat Launch Improvement	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Total - Uses		\$ 1,810,000	\$ 6,060,000	\$ 6,115,000	\$ 735,000	\$ 135,000	\$ 135,000	\$ 14,990,000

6-Year CIP Transportation

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6 Year (2025-2030) Capital Improvement Plan
Transportation Projects

SOURCES		2025	2026	2027	2028	2029	2030	Total
General Fund		\$ 150,000	\$ 473,300	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,623,300
1	Personnel, Engineering & Professional Svcs	30,000	66,000	103,000	142,000	183,000	226,000	750,000
2	Street Lights: New LED Streetlight	93,000	-	-	-	-	-	93,000
3	Safety: Neighborhood Traffic Safety/Traffic Calming	27,000	30,000	30,000	30,000	30,000	30,000	177,000
4	Minor Capital & Major Maintenance	-	270,000	270,000	270,000	270,000	244,000	1,324,000
5	Chip Seal Program - Local Access Roads	-	107,300	97,000	58,000	17,000	-	279,300
REET (Real Estate Excise Tax)		\$ 1,027,600	\$ 1,025,000	\$ 440,500	\$ 362,000	\$ 423,000	\$ 466,000	\$ 3,744,100
2	Street Lights: New LED Streetlight	92,000	-	-	-	-	-	92,000
4	Minor Capital & Major Maintenance	270,000	-	-	-	-	26,000	296,000
5	Chip Seal Program - Local Access Roads	400,000	292,700	323,000	362,000	423,000	440,000	2,240,700
136	Streets: 100th Street; 59th to South Tacoma Way	-	20,000	117,500	-	-	-	137,500
176	Roadway Restoration: 112th; South Tacoma Way to Steele Street	26,000	469,000	-	-	-	-	495,000
TBD \$20 VLRgh		\$ 5,494,000	\$ 3,199,000	\$ -	\$ -	\$ -	\$ -	\$ 8,693,000
75	Streets: Mt. Tacoma Drive – Interlaaken to Whitman Avenue	135,000	3,199,000	-	-	-	-	3,334,000
76	Streets: Nyanza Road SW	3,630,400	-	-	-	-	-	3,630,400
158	Streets: Interlaaken; 112th to WA Blvd.	1,728,600	-	-	-	-	-	1,728,600
SWM (Surface Water Management)		\$ 631,400	\$ 357,700	\$ -	\$ -	\$ -	\$ -	\$ 989,100
75	Streets: Mt. Tacoma Drive – Interlaaken to Whitman Avenue	15,000	357,700	-	-	-	-	372,700
76	Streets: Nyanza Road SW	430,000	-	-	-	-	-	430,000
158	Streets: Interlaaken; 112th to WA Blvd.	186,400	-	-	-	-	-	186,400
Motor Vehicle Excise Tax (MVET)		\$ 329,500	\$ 329,500	\$ 329,500	\$ 329,500	\$ 329,500	\$ 329,500	\$ 1,977,000
1	Personnel, Engineering & Professional Svcs	329,500	329,500	329,500	329,500	329,500	329,500	1,977,000
Multi-Modal		\$ 81,900	\$ 81,900	\$ 81,900	\$ 81,900	\$ 81,900	\$ 81,900	\$ 491,400
1	Personnel, Engineering & Professional Svcs	81,900	81,900	81,900	81,900	81,900	81,900	491,400
Gas Tax Increase (MVET)		\$ 71,600	\$ 71,600	\$ 71,600	\$ 71,600	\$ 71,600	\$ 71,600	\$ 429,600
1	Personnel, Engineering & Professional Svcs	71,600	71,600	71,600	71,600	71,600	71,600	429,600
Grants Secured		\$ 1,295,000	\$ 7,438,000	\$ 12,052,500	\$ 4,005,000	\$ 7,310,000	\$ -	\$ 32,100,500
97 (Sound Transit)	Sound Transit - 115th Street Ct SW - Bridgeport Way to Sound Transit ROW	-	260,000	2,270,000	-	-	-	2,530,000
111 (Sound Transit)	Sound Transit - Street & Sidewalks: Kendrick from 111th St. SW to 108th St SW Roadway	210,000	1,820,000	-	-	-	-	2,030,000
114 (Sound Transit)	Sound Transit - Street & Sidewalks: Clover Park HS - 112th Sidewalks: Gravelly Lk Dr SW to Bridgeport Way SW	185,000	3,575,000	-	-	-	-	3,760,000
115 (Sound Transit)	Sound Transit - Street & Sidewalks: Clover Park HS - Davisson Rd SW & Highland Ave SW: 112th St. SW to 108th St SW	-	-	-	280,000	2,390,000	-	2,670,000
122 (Sound Transit)	Sound Transit - Sidewalks: 47th Ave SW - 121st St SW to Pacific Hwy SW	-	235,000	-	3,275,000	-	-	3,510,000
136	Streets: 100th Street; 59th to South Tacoma Way	-	298,000	752,500	-	-	-	1,050,500
168 (Sound Transit)	Sound Transit - Sidewalks: McChord Drive/New York Ave - Pacific Highway to Bridgeport Way SW	600,000	500,000	5,530,000	-	-	-	6,630,000
170 (Sound Transit)	Sound Transit - Sidewalks: Lincoln Avenue SW - McChord Drive SW to San Francisco Avenue SW	-	100,000	2,400,000	-	-	-	2,500,000
171 (Sound Transit)	Sound Transit - Sidewalks: Chicago Avenue SW - Springbrook Lane SW to McChord Drive SW	-	-	-	150,000	1,780,000	-	1,930,000
172 (Sound Transit)	Sound Transit - Sidewalks: San Francisco Avenue - Springbrook Lane SW to Bridgeport Way SW	-	-	-	150,000	1,600,000	-	1,750,000
173 (Sound Transit)	Sound Transit - Sidewalks: Clover Creek Drive	-	150,000	800,000	-	-	-	950,000
174 (Sound Transit)	Sound Transit - Sidewalks: Boston Avenue SW - Interstate 5 to McChord Drive SW	-	-	-	150,000	1,540,000	-	1,690,000
179 (RAISE Grant)	RAISE Grant - Planning: Lakewood Downtown Transportation Feasibility Study	300,000	500,000	300,000	-	-	-	1,100,000
Grants & Funds Anticipated		\$ 45,000	\$ 705,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000
176	Roadway Restoration: 112th; South Tacoma Way to Steele Street	45,000	705,000	-	-	-	-	750,000
Unfunded/Grant Eligible		\$ -	\$ -	\$ -	\$ -	\$ 8,236,000	\$ -	\$ 8,236,000
113	Street & Sidewalks: Military Rd & Farwest Dr SW Sidewalk & Roadway: 116th to 200' S/O 112th	-	-	-	-	3,927,000	-	3,927,000
136	Streets: 100th Street; 59th to South Tacoma Way	-	-	-	-	4,309,000	-	4,309,000
Total - SOURCES		\$ 9,126,000	\$ 13,681,000	\$ 13,476,000	\$ 5,350,000	\$ 16,952,000	\$ 1,449,000	\$ 60,034,000

**6 Year (2025-2030) Capital Improvement Plan
Transportation Projects**

USES		2025	2026	2027	2028	2029	2030	Total
1	Personnel, Engineering & Professional Svcs	513,000	549,000	586,000	625,000	666,000	709,000	3,648,000
2	Street Lights: New LED Streetlight	185,000	-	-	-	-	-	185,000
3	Safety: Neighborhood Traffic Safety/Traffic Calming	27,000	30,000	30,000	30,000	30,000	30,000	177,000
4	Minor Capital & Major Maintenance	270,000	270,000	270,000	270,000	270,000	270,000	1,620,000
5	Chip Seal Program - Local Access Roads	400,000	400,000	420,000	420,000	440,000	440,000	2,520,000
75	Streets: Mt. Tacoma Drive – Interlaaken to Whitman Avenue	150,000	3,800,000	-	-	-	-	3,950,000
76	Streets: Nyanza Road SW	4,300,000	-	-	-	-	-	4,300,000
97 (Sound Transit)	Sound Transit - 115th Street Ct SW - Bridgeport Way to Sound Transit ROW	-	260,000	2,270,000	-	-	-	2,530,000
111 (Sound Transit)	Sound Transit - Street & Sidewalks: Kendrick from 111th St. SW to 108th St SW Roadway	210,000	1,820,000	-	-	-	-	2,030,000
113	Street & Sidewalks: Military Rd & Farwest Dr SW Sidewalk & Roadway: 116th to 200' S/O 112th	-	-	-	-	3,927,000	-	3,927,000
114 (Sound Transit)	Sound Transit - Street & Sidewalks: Clover Park HS - 112th Sidewalks: Gravelly Lk Dr SW to Bridgeport Way SW	185,000	3,575,000	-	-	-	-	3,760,000
115 (Sound Transit)	Sound Transit - Street & Sidewalks: Clover Park HS - Davisson Rd SW & Highland Ave SW: 112th St. SW to 108th St SW	-	-	-	280,000	2,390,000	-	2,670,000
122 (Sound Transit)	Sound Transit - Sidewalks: 47th Ave SW - 121st St SW to Pacific Hwy SW	-	235,000	-	3,275,000	-	-	3,510,000
136	Streets: 100th Street; 59th to South Tacoma Way	-	318,000	870,000	-	4,309,000	-	5,497,000
158	Streets: Interlaaken; 112th to WA Blvd.	1,915,000	-	-	-	-	-	1,915,000
168 (Sound Transit)	Sound Transit - Sidewalks: McChord Drive/New York Ave - Pacific Highway to Bridgeport Way SW	600,000	500,000	5,530,000	-	-	-	6,630,000
170 (Sound Transit)	Sound Transit - Sidewalks: Lincoln Avenue SW - McChord Drive SW to San Francisco Avenue SW	-	100,000	2,400,000	-	-	-	2,500,000
171 (Sound Transit)	Sound Transit - Sidewalks: Chicago Avenue SW - Springbrook Lane SW to McChord Drive SW	-	-	-	150,000	1,780,000	-	1,930,000
172 (Sound Transit)	Sound Transit - Sidewalks: San Francisco Avenue - Springbrook Lane SW to Bridgeport Way SW	-	-	-	150,000	1,600,000	-	1,750,000
173 (Sound Transit)	Sound Transit - Sidewalks: Clover Creek Drive	-	150,000	800,000	-	-	-	950,000
174 (Sound Transit)	Sound Transit - Sidewalks: Boston Avenue SW - Interstate 5 to McChord Drive SW	-	-	-	150,000	1,540,000	-	1,690,000
176	Roadway Restoration: 112th; South Tacoma Way to Steele Street	71,000	1,174,000	-	-	-	-	1,245,000
179 (RAISE Grant)	RAISE Grant - Planning: Lakewood Downtown Transportation Feasibility Study	300,000	500,000	300,000	-	-	-	1,100,000
Total - USES		\$ 9,126,000	\$ 13,681,000	\$ 13,476,000	\$ 5,350,000	\$ 16,952,000	\$ 1,449,000	\$ 60,034,000

**6 Year (2025-2030) Capital Improvement Plan
Transportation Projects**

Project #:	3
Project Name:	Safety: Neighborhood Traffic Safety/Traffic Calming
Est Completion Year:	Annual Program
Funding Status:	Funded

Project Description & Justification:

The Neighborhood Traffic Safety/Traffic Calming program provides minor capital improvements to improve safety in neighborhoods by decreasing cut-through traffic and speeding in neighborhoods. Improvements may include: new signage; pavement markings; radar feedback signs; speed humps and related traffic studies, public outreach, and engineering.

Operational Impact:

Addition of capital infrastructure will require additional on-going maintenance that is consistent with other work performed in the city. For example: Radar feedback sign will cost approximately \$120 / year to provide power and approximately \$300 every 3 years to replace burned out bulbs.

Funding Sources	2025	2026	2027	2028	2029	2030	Total
General Fund	\$ 27,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 177,000
Total Funding Sources	\$ 27,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 177,000

Project Costs	2025	2026	2027	2028	2029	2030	Total
Construction	\$ 27,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 177,000
Total Project Costs	\$ 27,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 177,000

Impact on Operating Funds	2025	2026	2027	2028	2029	2030	Total
Revenue Increase/(Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Increase/(Decrease)	\$ 300	\$ 600	\$ 800	\$ 1,200	\$ 1,300	\$ 1,500	\$ 5,700
Net M&O Impact	\$ 300	\$ 600	\$ 800	\$ 1,200	\$ 1,300	\$ 1,500	\$ 5,700

**6 Year (2025-2030) Capital Improvement Plan
Transportation CIP Fund**

Project #:	75	TBD BOND PROJECT
Project Name:	Streets: Mt. Tacoma Drive – Interlaaken to Whitman Avenue	
Est Completion Year:	2026	
Funding Status:	Funded	
Project Description & Justification:		
<p>Mt. Tacoma Drive is a minor arterial connecting the Interlaaken Bridge to the west side of the city with the Town Center. Sidewalk does not exist in this corridor and the roadway surface has not been treated since incorporation. Street lighting is limited to power pole availability.</p> <p>This project will install new curb, gutter and sidewalk (one side), street lighting, associated storm drainage and pavement reconstruction between Interlaaken Drive along Mt. Tacoma Drive to Whitman Avenue. A roundabout at Meadow and Mt. Tacoma Drive will be evaluated during design.</p>		
Operational Impact:		
Additional street lights added. 15 more added at \$36 / month = \$600/year. Additional street sweeping where no curb existing. \$30/curb mile x 1/2 mile x 1 / month = \$200 / year. Total operational impact is \$800 per year.		

Funding Sources	2025	2026	2027	2028	2029	2030	Total
Real Estate Excise Tax (REET) Fund	\$ -	\$ 243,300	\$ -	\$ -	\$ -	\$ -	\$ 243,300
TBD Fund - \$20 Vehicle License Fees (Bonds)	\$ 135,000	\$ 3,199,000	\$ -	\$ -	\$ -	\$ -	\$ 3,334,000
Surface Water Management Fund	\$ 15,000	\$ 357,700	\$ -	\$ -	\$ -	\$ -	\$ 372,700
Total Funding Sources	\$ 150,000	\$ 3,800,000	\$ -	\$ -	\$ -	\$ -	\$ 3,950,000

Project Costs	2025	2026	2027	2028	2029	2030	Total
Design	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Construction	\$ -	\$ 3,800,000	\$ -	\$ -	\$ -	\$ -	\$ 3,800,000
Total Project Costs	\$ 150,000	\$ 3,800,000	\$ -	\$ -	\$ -	\$ -	\$ 3,950,000

Impact on Operating Funds	2025	2026	2027	2028	2029	2030	Total
Revenue Increase/(Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Increase/(Decrease)	\$ -	\$ -	\$ 800	\$ 800	\$ 800	\$ 800	\$ 3,200
Net M&O Impact	\$ -	\$ -	\$ 800	\$ 800	\$ 800	\$ 800	\$ 3,200

**6 Year (2025-2030) Capital Improvement Plan
Transportation CIP Fund**

Project #:	97 (Sound Transit)
Project Name:	Sound Transit - 115th Street Ct SW - Bridgeport Way to Sound Transit ROW
Est Completion Year:	2027
Funding Status:	Funded
Project Description & Justification:	
<p>115th Street is a local access dead end street that connects Bridgeport Way to the Sound Transit railway. The street lacks sidewalk and street lighting. Additionally, Bridgeport Way, a five lane principal arterial provides a barrier for pedestrian crossing. An enhanced crossing will be provided. In an effort to support increased transit ridership from the Arrowhead neighborhood, Sound Transit has listed this as a Tier 1 project for the Lakewood Station Access Improvement project.</p> <p>This project will build new curb, gutter, sidewalk, and street lighting improvements along the north side of 115th Street Ct SW from Bridgeport Way to the Sound Transit Right of Way. It will include a new Rectangular Rapid Flashing Beacon Crossing along Bridgeport Way at the north side of 115th Street Ct SW.</p> <p>Additionally, as a portion of the ST LSAI project, the NW corner of Bridgeport Way and Pacific Highway will be reconfigured to allow bus traffic to use NB Bridgeport from Pacific Highway.</p>	
Operational Impact:	
<p>Existing roadway is swept on regular schedule and will continue to be swept in the same manner post construction. New street lighting for and will require \$300 per year in annual maintenance post construction. No landscaping is planned. Storm drainage improvements will replace existing and not change annual maintenance budget.</p>	

Funding Sources	2025	2026	2027	2028	2029	2030	Total
Grants - Secured	\$ -	\$ 260,000	\$ 2,270,000	\$ -	\$ -	\$ -	\$ 2,530,000
Total Funding Sources	\$ -	\$ 260,000	\$ 2,270,000	\$ -	\$ -	\$ -	\$ 2,530,000

Project Costs	2025	2026	2027	2028	2029	2030	Total
Design	\$ -	\$ 260,000	\$ -	\$ -	\$ -	\$ -	\$ 260,000
Construction	\$ -	\$ -	\$ 2,070,000	\$ -	\$ -	\$ -	\$ 2,070,000
Contingency	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Total Project Costs	\$ -	\$ 260,000	\$ 2,270,000	\$ -	\$ -	\$ -	\$ 2,530,000

Impact on Operating Funds	2025	2026	2027	2028	2029	2030	Total
Revenue Increase/(Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Increase/(Decrease)	\$ -	\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ 900
Net M&O Impact	\$ -	\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ 900

**6 Year (2025-2030) Capital Improvement Plan
Transportation CIP Fund**

Project #:	111 (Sound Transit)
Project Name:	Sound Transit - Street & Sidewalks: Kendrick from 111th St. SW to 108th St SW Roadway
Est Completion Year:	2026
Funding Status:	Funded by Sound Transit
Project Description & Justification:	
<p>Kendrick Street is a local access street within the Lakewood Station Subarea. Sidewalk along this segment do not exist and street lighting is limited to power pole availability. The street serves residential that the City has targeted to increase density. The street is also a direct tie to the Lakewood Sound Transit Station. Sound Transit and the City consider this a Tier 1 project under the Lakewood Station Access Improvement project.</p> <p>This project will construct new curb and gutter, sidewalk, street lighting, bike facilities, storm drainage, striping, and pavement on Kendrick Street SW between 111th St SW and 108th St SW. This project is fully funded by Sound Transit as a Tier 1 project.</p> <p>Additional improvements included in the Sound Transit LSAI agreement include a sidewalk connection along 111th from Occident to 112th and a sidewalk extension from Sharondale to 108th along the east side of Halcyon.</p>	
Operational Impact:	
Existing roadway is swept on regular schedule and will continue to be swept in the same manner post construction. New street lighting for and will require \$200 per year in annual maintenance post construction. No landscaping is planned. Storm drainage improvements will replace existing and not change annual maintenance budget.	

Funding Sources	2025	2026	2027	2028	2029	2030	Total
Grants - Secured	\$ 210,000	\$ 1,820,000	\$ -	\$ -	\$ -	\$ -	\$ 2,030,000
Total Funding Sources	\$ 210,000	\$ 1,820,000	\$ -	\$ -	\$ -	\$ -	\$ 2,030,000

Project Costs	2025	2026	2027	2028	2029	2030	Total
Design	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,000
Construction	\$ -	\$ 1,660,000	\$ -	\$ -	\$ -	\$ -	\$ 1,660,000
Contingency	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000
Total Project Costs	\$ 210,000	\$ 1,820,000	\$ -	\$ -	\$ -	\$ -	\$ 2,030,000

Impact on Operating Funds	2025	2026	2027	2028	2029	2030	Total
Revenue Increase/(Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Increase/(Decrease)	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ 800
Net M&O Impact	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ 800

**6 Year (2025-2030) Capital Improvement Plan
Transportation CIP Fund**

Project #:	114 (Sound Transit)
Project Name:	Sound Transit - Street & Sidewalks: Clover Park HS - 112th Sidewalks: Gravelly Lk Dr SW to Bridgeport Way SW
Est Completion Year:	2026
Funding Status:	Funded by Sound Transit
Project Description & Justification:	
<p>112th is a minor arterial connecting Gravelly Lake Drive and Bridgeport Way. Sidewalk is sporadic and non-standard in some areas. Street lighting is limited to existing power pole availability. The roadway surface has not been treated since incorporation.</p> <p>This project will install curb, gutter, and sidewalks on 112th Street between Gravelly Lake Drive and Bridgeport Way SW. Phase 1 was conducted in 2023 and included sidewalks on the north side of 112th St SW between Gravelly Lake Drive SW to Highland Ave SW. That work was funded with a Safe Routes to Schools grant of \$634,937 with a City Match of \$87,130. Phase 2 will build new curb, gutter, sidewalks, ADA compliant ramps, bike lanes, drainage, and street lights as appropriate on the remainder of the 112th St SW between Gravelly Lake Drive and Bridgeport. Both sides of the road will be completed as necessary to finish the roadway improvements. Costs for the project were estimated by Sound Transit at \$3,166,826 (100% grant funded).</p>	
Operational Impact:	
Existing roadway is swept on regular schedule and will continue to be swept in the same manner post construction. New street lighting for and will require \$400 per year in annual maintenance post construction. No landscaping is planned. Storm drainage improvements will replace existing and not change annual maintenance budget.	

Funding Sources	2025	2026	2027	2028	2029	2030	Total
Grants - Secured	\$ 185,000	\$ 3,575,000	\$ -	\$ -	\$ -	\$ -	\$ 3,760,000
Total Funding Sources	\$ 185,000	\$ 3,575,000	\$ -	\$ -	\$ -	\$ -	\$ 3,760,000

Project Costs	2025	2026	2027	2028	2029	2030	Total
Design	\$ 185,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,000
Construction	\$ -	\$ 3,255,000	\$ -	\$ -	\$ -	\$ -	\$ 3,255,000
Contingency	\$ -	\$ 320,000	\$ -	\$ -	\$ -	\$ -	\$ 320,000
Total Project Costs	\$ 185,000	\$ 3,575,000	\$ -	\$ -	\$ -	\$ -	\$ 3,760,000

Impact on Operating Funds	2025	2026	2027	2028	2029	2030	Total
Revenue Increase/(Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Increase/(Decrease)	\$ -	\$ -	\$ 400	\$ 400	\$ 400	\$ 400	\$ 1,600
Net M&O Impact	\$ -	\$ -	\$ 400	\$ 400	\$ 400	\$ 400	\$ 1,600

**6 Year (2025-2030) Capital Improvement Plan
Transportation CIP Fund**

Project #:	122 (Sound Transit)
Project Name:	Sound Transit - Sidewalks: 47th Ave SW - 121st St SW to Pacific Hwy SW
Est Completion Year:	2028
Funding Status:	Funded by Sound Transit
Project Description & Justification:	
<p>47th Avenue is a local access street connecting the Springbrook neighborhood to Pacific Highway and the Lakewood Sound Transit Station. The street is in dire need of new surfacing and sidewalks are sporadic/non-standard. The City and Sound Transit have determined that this segment of roadway is considered a Tier1 project for the Lakewood Station Access Improvement Project.</p> <p>This project will complete new curb, gutter, sidewalks, bike lanes, street lighting, drainage, roadway surface on 47th Ave SW. Portions of the roadway work are anticipated to be conducted by private development so this project "fills in" the missing pieces. This project is fully funded by Sound Transit and is a Tier 1 project.</p>	
Operational Impact:	
<p>Existing roadway is swept on regular schedule and will continue to be swept in the same manner post construction. New street lighting for and will require \$300 per year in annual maintenance post construction. No landscaping is planned. Storm drainage improvements will replace existing and not change annual maintenance budget.</p>	

Funding Sources	2025	2026	2027	2028	2029	2030	Total
Grants - Secured	\$ -	\$ 235,000	\$ -	\$ 3,275,000	\$ -	\$ -	\$ 3,510,000
Total Funding Sources	\$ -	\$ 235,000	\$ -	\$ 3,275,000	\$ -	\$ -	\$ 3,510,000

Project Costs	2025	2026	2027	2028	2029	2030	Total
Design	\$ -	\$ 235,000	\$ -	\$ -	\$ -	\$ -	\$ 235,000
Construction	\$ -	\$ -	\$ -	\$ 2,985,000	\$ -	\$ -	\$ 2,985,000
Contingency	\$ -	\$ -	\$ -	\$ 290,000	\$ -	\$ -	\$ 290,000
Total Project Costs	\$ -	\$ 235,000	\$ -	\$ 3,275,000	\$ -	\$ -	\$ 3,510,000

Impact on Operating Funds	2025	2026	2027	2028	2029	2030	Total
Revenue Increase/(Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Increase/(Decrease)	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 300	\$ 600
Net M&O Impact	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 300	\$ 600

**6 Year (2025-2030) Capital Improvement Plan
Transportation CIP Fund**

Project #:	136
Project Name:	Streets: 100th Street; 59th to South Tacoma Way
Est Completion Year:	Phase 1 Design & ROW 2025/2026, Phase 2 TBD
Funding Status:	Phase 1 Design & ROW Funded (Lakeview to STW), Remainder of project is Unfunded

Project Description & Justification:

This long corridor has been set up in a multi-phase approach. The first phase of work was identified as that portion of 100th St SW between Lakeview drive and South Tacoma Way. In 2023, the City was awarded the design phase by PSRC. The grant will fund design to 100% but will also aid the City in identifying the required Rights of Way necessary for construction. The current work consists of designing roadway surface improvements, curb, gutter, sidewalks, street lighting, drainage, a new signal at 40th Ave SW and identification of any ROW acquisition needs. 100th Street is a major east-west connector arterial roadway with improvements westerly of Lakeview Drive. From Lakeview Drive east to South Tacoma Way, there are limited sidewalks, curb, gutter, or bike lanes. 100th Street is a five lane arterial with a center turn lane and one major street intersection at 40th Avenue SW. Completion of this segment of 100th Street SW will significantly improve the non-motorized connection between South Tacoma Way to the downtown core by ensuring sidewalk connectivity.

Phase 1 - Lakeview to South Tacoma Way, Design funded via PSRC Grant - \$413,231 Grant, \$119,659 City, unfunded ROW and Construction is estimated at \$4,401,400 in 2028 dollars.

Phase 2 - Lakeview to 59th Ave SW - The City received a grant for the resurfacing of 100th Street between Lakewood Drive and Lakeview Avenue. This work will only include mill/overlay and channelization.

Operational Impact:

Existing roadway is swept on regular schedule and will continue to be swept in the same manner post construction. New street lighting for Phase I will require \$600 per year in annual maintenance post construction. No landscaping is planned. Storm drainage improvements will replace existing and not change annual maintenance budget.

Funding Sources	2025	2026	2027	2028	2029	2030	Total
Grants - Secured	\$ -	\$ 298,000	\$ 752,500	\$ -	\$ -	\$ -	\$ 1,050,500
Real Estate Excise Tax (REET) Fund	\$ -	\$ 20,000	\$ 117,500	\$ -	\$ -	\$ -	\$ 137,500
Unfunded/Grant Eligible	\$ -	\$ -	\$ -	\$ -	\$ 4,309,000	\$ -	\$ 4,309,000
Total Funding Sources	\$ -	\$ 318,000	\$ 870,000	\$ -	\$ 4,309,000	\$ -	\$ 5,497,000

Project Costs	2025	2026	2027	2028	2029	2030	Total
Design	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Right-of-Way	\$ -	\$ 298,000	\$ -	\$ -	\$ -	\$ -	\$ 298,000
Construction	\$ -	\$ -	\$ 870,000	\$ -	\$ 4,309,000	\$ -	\$ 5,179,000
Total Project Costs	\$ -	\$ 318,000	\$ 870,000	\$ -	\$ 4,309,000	\$ -	\$ 5,497,000

Impact on Operating Funds	2025	2026	2027	2028	2029	2030	Total
Revenue Increase/(Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Increase/(Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600
Net M&O Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600

**6 Year (2025-2030) Capital Improvement Plan
Transportation CIP Fund**

Project #:	168 (Sound Transit)
Project Name:	Sound Transit - Sidewalks: McCord Drive/New York Ave - Pacific Highway to Bridgeport Way SW
Est Completion Year:	2027
Funding Status:	Funded by Sound Transit
Project Description & Justification:	
<p>McCord Drive/New York Avenue are collector arterial streets within the Springbrook neighborhood. Sidewalks are non-existent. Street lighting is limited to where the existing power poles had availability. The area serviced by these streets are primarily low income multi-family residential that the City and Sound Transit have identified as potential beneficiaries of increased access to the Lakewood Sound Transit Station.</p> <p>This project will construct new curb, gutter, sidewalk, street lighting, drainage and road surface improvements along McCord Drive/New York Ave SW between Pacific Highway SW and Bridgeport Way SW. The crossing of the freeway portion will not be completed by the City but by Sound Transit. The sidewalk will only be on the north side of the roadway but the south side will have an asphalt wedge curb and gravel walking path. This project is funded with Sound Transit Station Access Improvement funds as a Tier 1 project.</p>	
Operational Impact:	
Existing roadway is swept on regular schedule and will continue to be swept in the same manner post construction. New street lighting will require \$800 per year in annual maintenance post construction. No landscaping is planned. Storm drainage improvements will replace existing and not change annual maintenance budget.	

Funding Sources	2025	2026	2027	2028	2029	2030	Total
Grants - Secured	\$ 600,000	\$ 500,000	\$ 5,530,000	\$ -	\$ -	\$ -	\$ 6,630,000
Total Funding Sources	\$ 600,000	\$ 500,000	\$ 5,530,000	\$ -	\$ -	\$ -	\$ 6,630,000

Project Costs	2025	2026	2027	2028	2029	2030	Total
Design	\$ 600,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000
Construction	\$ -	\$ -	\$ 5,030,000	\$ -	\$ -	\$ -	\$ 5,030,000
Contingency	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
Total Project Costs	\$ 600,000	\$ 500,000	\$ 5,530,000	\$ -	\$ -	\$ -	\$ 6,630,000

Impact on Operating Funds	2025	2026	2027	2028	2029	2030	Total
Revenue Increase/(Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Increase/(Decrease)	\$ -	\$ -	\$ -	\$ 800	\$ 800	\$ 800	\$ 2,400
Net M&O Impact	\$ -	\$ -	\$ -	\$ 800	\$ 800	\$ 800	\$ 2,400

**6 Year (2025-2030) Capital Improvement Plan
Transportation CIP Fund**

Project #:	170 (Sound Transit)
Project Name:	Sound Transit - Sidewalks: Lincoln Avenue SW - McChord Drive SW to San Francisco Avenue SW
Est Completion Year:	2027
Funding Status:	Funded by Sound Transit
Project Description & Justification:	
<p>Lincoln Avenue is a local access street within the Springbrook neighborhood. Sidewalks are sporadic and non-compliant with current regulations. Street lighting is limited to where the existing power poles had availability. The area serviced by Lincoln Avenue is primarily low income multi-family residential that the City and Sound Transit have identified as potential beneficiaries of increased access to the Lakewood Sound Transit Station.</p> <p>This project will complete the curb, gutter, sidewalks, drainage and street lighting along Lincoln Avenue SW between McChord Drive SW and San Francisco Avenue SW. A portion of Lincoln Ave SW is fully developed with sidewalks and street lighting, so this project will tie into those improvements. This project is a Tier 1 project funded by Sound Transit.</p>	
Operational Impact:	
<p>Existing roadway is swept on regular schedule and will continue to be swept in the same manner post construction. New street lighting will require \$500 per year in annual maintenance post construction. No landscaping is planned. Storm drainage improvements will replace existing and not change annual maintenance budget.</p>	

Funding Sources	2025	2026	2027	2028	2029	2030	Total
Grants - Secured	\$ -	\$ 100,000	\$ 2,400,000	\$ -	\$ -	\$ -	\$ 2,500,000
Total Funding Sources	\$ -	\$ 100,000	\$ 2,400,000	\$ -	\$ -	\$ -	\$ 2,500,000

Project Costs	2025	2026	2027	2028	2029	2030	Total
Design	\$ -	\$ 100,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 125,000
Construction	\$ -	\$ -	\$ 2,135,000	\$ -	\$ -	\$ -	\$ 2,135,000
Contingency	\$ -	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ 240,000
Total Project Costs	\$ -	\$ 100,000	\$ 2,400,000	\$ -	\$ -	\$ -	\$ 2,500,000

Impact on Operating Funds	2025	2026	2027	2028	2029	2030	Total
Revenue Increase/(Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Increase/(Decrease)	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 1,500
Net M&O Impact	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 1,500

**6 Year (2025-2030) Capital Improvement Plan
Transportation CIP Fund**

Project #:	173 (Sound Transit)
Project Name:	Sound Transit - Sidewalks:Clover Creek Drive
Est Completion Year:	2027
Funding Status:	Funded by Sound Transit
Project Description & Justification:	
<p>Clover Creek Drive is a collector arterial connecting the residential neighborhood bounded by Nyanza Road, Clover Creek, and the Sound Transit railway to the I-5 corridor. Because of the creek and the railway, the segment of Clover Creek Drive between Pacific Highway and Hillcrest is the only access for vehicles and pedestrians directly south. Providing non-motorized users from the neighborhood a safer and standardized access through the railway has been identified by the City and Sound Transit as a Tier 1 priority for the Lakewood Station Access Improvements.</p> <p>This project will construct curb, gutter, sidewalks, drainage, roadway surfacing, street lights as appropriate from Pacific Highway to the intersection of HillCrest and Clover Creek Drive. All work withing the RR right of way will be conducted by Sound Transit. This is a Tier 1 project.</p>	
Operational Impact:	
Installation of new pedestrian facilities.	

Funding Sources	2025	2026	2027	2028	2029	2030	Total
Grants - Secured	\$ -	\$ 150,000	\$ 800,000	\$ -	\$ -	\$ -	\$ 950,000
Total Funding Sources	\$ -	\$ 150,000	\$ 800,000	\$ -	\$ -	\$ -	\$ 950,000

Project Costs	2025	2026	2027	2028	2029	2030	Total
Design	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Construction	\$ -	\$ -	\$ 730,000	\$ -	\$ -	\$ -	\$ 730,000
Contingency	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ 70,000
Total Project Costs	\$ -	\$ 150,000	\$ 800,000	\$ -	\$ -	\$ -	\$ 950,000

Impact on Operating Funds	2025	2026	2027	2028	2029	2030	Total
Revenue Increase/(Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Increase/(Decrease)	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 300
Net M&O Impact	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 300

6-Year CIP Sewer Projects

**6-Year (2025-2030) Capital Improvement Plan
Sewer CIP**

Funding Sources	2025	2026	2027	2028	2029	2030	Total
Fund 204 Sewer Surcharge 4.75%	\$ 50,000	\$ 60,100	\$ 1,496,400	\$ 943,200	\$ 804,700	\$ 671,000	\$ 4,025,400
Fund 311 Sewer Availability Charge	\$ 35,000	\$ 880,500	\$ 273,600	\$ 281,800	\$ 290,300	\$ 299,000	\$ 2,060,200
Total Funding Sources	\$ 85,000	\$ 940,600	\$ 1,770,000	\$ 1,225,000	\$ 1,095,000	\$ 970,000	\$ 6,085,600

Project Costs	2025	2026	2027	2028	2029	2030	Total
311.0002 Side Sewer CIPs	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 300,000
311.0008 Grant Ave. & Orchard St. Sewer Extension	\$ -	\$ 735,600	\$ -	\$ -	\$ -	\$ -	\$ 735,600
311.0009 Washington Ave. & W. Thorne Ln. Sewer Extension	\$ -	\$ 120,000	\$ 1,560,000	\$ -	\$ -	\$ -	\$ 1,680,000
311.0010 Grant Ave & Lake St. Sewer Extension	\$ -	\$ -	\$ 125,000	\$ 1,050,000	\$ -	\$ -	\$ 1,175,000
311.0011 Washington Ave & Lake St Sewer Extension	\$ -	\$ -	\$ -	\$ 90,000	\$ 935,000	\$ -	\$ 1,025,000
311.0012 Boundary St. & Military Ave. Sewer Extension	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 885,000	\$ 960,000
311.0000 Program Administration	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 210,000
Total Project Costs	\$ 85,000	\$ 940,600	\$ 1,770,000	\$ 1,225,000	\$ 1,095,000	\$ 970,000	\$ 6,085,600

6-Year CIP

Surface Water Management

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6-Year Capital & Major Maintenance Plan Property Management

**6-Year (2025-2030) Capital & Major Maintenance Plan
Property Management**

Funding Sources	2025	2026	2027	2028	2029	2030	Total
Property Management Reserves	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
Unfunded	-	-	3,400,000	345,000	2,805,000	520,000	\$ 7,070,000
Total Funding Sources	\$ 100,000	\$ 100,000	\$ 3,500,000	\$ 445,000	\$ 2,905,000	\$ 620,000	\$ 7,670,000

Project Costs	2025	2026	2027	2028	2029	2030	Total
City Hall	\$ 40,000	\$ -	\$ 2,345,000	\$ 175,000	\$ 2,520,000	\$ 40,000	\$ 5,120,000
CH 1 Public Area Wall Panel Removal and Repair	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000
CH 2 Phase II IGA (Investment Grade Audit) Upgrades	\$ -	\$ -	\$ 1,700,000	\$ -	\$ -	\$ -	\$ 1,700,000
CH 3 City Hall Pond Removal and Plaza Landscaping Upgrades	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
CH 4 Parking Lot Improvements	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
CH 5 Phase III IGA (Investment Grade Audit) Upgrades	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ -	\$ 2,500,000
CH 6 Furniture Replacements	\$ -	\$ -	\$ 40,000	\$ -	\$ 20,000	\$ -	\$ 60,000
CH 8 Exterior Painting	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
CH 9 Interior Painting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000
CH 10 Elevator Upgrades	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ 450,000
CH 11 Fire Alarm Panel	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Police Station	\$ 40,000	\$ 90,000	\$ 170,000	\$ 250,000	\$ 350,000	\$ 500,000	\$ 1,400,000
PS 1 Front Parking Lot Improvements	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
PS 2 Flooring Replacement	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
PS 3 Roof Upgrades	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
PS 4 Roof Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
PS 5 Fire Alarm Panel Upgrade	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
PS 7 LED Lighting Upgrade	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000
PS 9 Generator Control Modernization	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
PS 11 Modernize Readerboard	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
PS 13 Replace East Gate Motor	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
O&M at Fort Steilacoom Park	\$ 20,000	\$ -	\$ 775,000	\$ -	\$ 30,000	\$ -	\$ 825,000
FSP 1 Paint Parks O&M Shop	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
FSP 3 Replace Shop HVAC	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
FSP 5 Material Bins Cover	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
FSP 6 Baseball Parking Lot	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000
O&M at Front Street	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ 75,000	\$ 250,000
O&M 1 Secure Vehicle Storage	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ 125,000
O&M 2 Create a Dumpster Ramp	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
O&M 3 Carport Vehicle Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
General City Buildings & Facilities	\$ -	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 30,000
CW 1 City Wide Parking Lot Improvement Program	\$ -	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 30,000
Sound Transit, Kendrick Street	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
ST 1 Elevator Upgrades	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Automated Traffic Management System	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
ATMS ATMS Building Roof Replacement	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
Grand Total	\$ 100,000	\$ 100,000	\$ 3,500,000	\$ 445,000	\$ 2,905,000	\$ 620,000	\$ 7,670,000

6-Year Strategic Plan Information Technology

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**6-Year (2025-2030) Strategic Plan
Information Technology**

Funding Sources	2025	2026	2027	2028	2029	2030	Total
General Government/General Fund	\$ 634,000	\$ 796,000	\$ 859,000	\$ 880,000	\$ 823,000	\$ 699,000	\$ 4,691,000
Total Funding Sources	\$ 634,000	\$ 796,000	\$ 859,000	\$ 880,000	\$ 823,000	\$ 699,000	\$ 4,691,000

Ref#	Project Name	2025	2026	2027	2028	2029	2030	Total
503.0003	Add & Replace Wireless Access Points (Wi-Fi)	\$ 72,000	\$ 72,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 232,000
503.0009	Replace & Expand Video Surveillance	\$ 72,000	\$ 84,000	\$ 84,000	\$ 94,000	\$ 56,000	\$ 58,000	\$ 448,000
503.0011	Servers/Hosts Replacement	\$ 30,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 105,000
503.0015	Computer Replacement	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 870,000
503.0029	Storage Area Network (SAN)	\$ -	\$ 180,000	\$ 66,000	\$ 72,000	\$ 78,000	\$ 84,000	\$ 480,000
503.0037	CyberSecurity	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,800,000
503.0045	Copier Replacements	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ 60,000
503.000a	Network Switch Replacements	\$ -	\$ -	\$ 132,000	\$ 132,000	\$ 132,000	\$ -	\$ 396,000
503.000b	Upgrade Phone System to Microsoft Office 365	\$ -	\$ -	\$ 80,000	\$ 100,000	\$ 60,000	\$ 60,000	\$ 300,000
	Total Project Costs	\$ 634,000	\$ 796,000	\$ 859,000	\$ 880,000	\$ 823,000	\$ 699,000	\$ 4,691,000

Project Costs	2025	2026	2027	2028	2029	2030	Total
1-Time Capital	\$ 165,000	\$ 275,000	\$ 250,000	\$ 215,000	\$ 190,000	\$ 70,000	\$ 1,165,000
1-Time M&O	\$ 145,000	\$ 145,000	\$ 145,000	\$ 185,000	\$ 145,000	\$ 145,000	\$ 910,000
Ongoing - Net M&O Impact	\$ 324,000	\$ 376,000	\$ 464,000	\$ 480,000	\$ 488,000	\$ 484,000	\$ 2,616,000
Total Project Costs	\$ 634,000	\$ 796,000	\$ 859,000	\$ 880,000	\$ 823,000	\$ 699,000	\$ 4,691,000

**6-Year (2025-2030) Strategic Plan
Information Technology**

<p>Reference #: 503.0003 Project Name: Add & Replace Wireless Access Points (Wi-Fi)</p>
<p>Project Description & Justification:</p> <p>This project will replace and expand the city’s existing wireless services allowing more wireless access to both city personnel and the general public.</p> <p>Locations throughout the city which currently do not have fiber infrastructure such as Springbrook Park or Wards Lake Park will be able to utilize 5G access points managed by the city to access the internet.</p> <p>Major replacements and upgrade is needed every 8-10 years to ensure the city’s wireless network remains up to date, secure and robust. Investments is needed to stay current with WiFi systems.</p> <p>2025: \$60K 1-time for new hardware/software installation + additional \$12K annual ongoing m&o costs. 2026: \$50K 1-time for new hardware/software installation + additional \$10K annual ongoing m&o costs. 2027-2030: \$22K per year for additional annual ongoing m&o costs.</p> <p>The additional annual ongoing m&o costs for support is required to ensure operational status as these systems will reach their end of life and will need to be replaced.</p>
<p>Project Cost / Operational Impact:</p> <p>Initial one-time capital cost is for additional Wireless Access point hardware in public spaces throughout the City. The net m&o impact is for maintenance contract renewal occurring annually.</p>

Funding Sources	2025	2026	2027	2028	2029	2030	Total
General Government/General Fund	\$ 72,000	\$ 72,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 232,000
Total Funding Sources	\$ 72,000	\$ 72,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 232,000

Project Costs	2025	2026	2027	2028	2029	2030	Total
1-Time Capital	\$ 60,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000
Ongoing - Net M&O Impact	\$ 12,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 122,000
Total Project Costs	\$ 72,000	\$ 72,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 232,000

**6-Year (2025-2030) Strategic Plan
Information Technology**

Reference #:	503.0009
Project Name:	Replace & Expand Video Surveillance
Project Description & Justification:	
<p>Over the past years the City has installed an increasing number of cameras at City Hall, the Police Station, Fort Steilacoom Park, skate park and Front Street O&M facility. There continues to be a need for additional cameras to provide law enforcement visibility at locations such as parking lots, high crime areas, city parks and other areas to support public safety, additionally existing equipment have started to break down.</p> <p>The surveillance program includes: cameras, connectivity, Storage, installation, and Software for monitoring, review, and video extraction.</p> <p>As of May 2024, there 96 active cameras at the following locations: 23 City Hall 45 Police Station 9 Front Street O&M 8 Fort Steilacoom Park O&M 2 Fort Steilacoom Park Pavilion (showing as offline, under review) 8 Fort Steilacoom Park parking (3 were pulled down for construction of the new field) 1 Sound Transit Facility</p> <p>This program provides for major replacements, enhancements and upgrades in 2025 and 2026. The estimated unit cost, including installation and network connectivity is approximately \$2,000 and estimated per unit annual m&o increase is \$400.</p>	
Project Cost / Operational Impact:	
<p>Replacement software and m&o is already budgeted so no additional impact. Only maintenance cost for the software but can expand the cameras without additional softwae costs. Budget replacement rather than maintenance.</p>	

Funding Sources	2025	2026	2027	2028	2029	2030	Total
General Government/General Fund	\$ 72,000	\$ 84,000	\$ 84,000	\$ 94,000	\$ 56,000	\$ 58,000	\$ 448,000
Total Funding Sources	\$ 72,000	\$ 84,000	\$ 84,000	\$ 94,000	\$ 56,000	\$ 58,000	\$ 448,000

Project Costs	2025	2026	2027	2028	2029	2030	Total
1-Time Capital	\$ 60,000	\$ 60,000	\$ 50,000	\$ 50,000	\$ 10,000	\$ 10,000	\$ 240,000
Ongoing - Net M&O Impact	\$ 12,000	\$ 24,000	\$ 34,000	\$ 44,000	\$ 46,000	\$ 48,000	\$ 208,000
Total Project Costs	\$ 72,000	\$ 84,000	\$ 84,000	\$ 94,000	\$ 56,000	\$ 58,000	\$ 448,000

**6-Year (2025-2030) Strategic Plan
Information Technology**

Reference #: 503.0029 Project Name: Storage Area Network (SAN)
Project Description & Justification: City continues collecting more and more information/Data in different forms like; text, graphics, audio or video, applications, databases and more. The increases in number of surveillance cameras as well as multiple copies of videos and expanded retention requirements are a large cause for needing more storage space. Generally every three to five years the amount of data we store increases by a factor of 10. In 2020 City stored about 8-10 TB of data, in 2024 we currently have about 80-100 TB of data on our network. This initiative ensures we grow our storage capacity to meet the demand.
Project Cost / Operational Impact: The initial 1-time/capital cost in 2026 is \$150,000. The annual operating cost is \$30,000 which begins in 2027

Funding Sources	2025	2026	2027	2028	2029	2030	Total
General Government/General Fund	\$ -	\$ 180,000	\$ 66,000	\$ 72,000	\$ 78,000	\$ 84,000	\$ 480,000
Total Funding Sources	\$ -	\$ 180,000	\$ 66,000	\$ 72,000	\$ 78,000	\$ 84,000	\$ 480,000

Project Costs	2025	2026	2027	2028	2029	2030	Total
1-Time Capital	\$ -	\$ 150,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 270,000
Ongoing - Net M&O Impact	\$ -	\$ 30,000	\$ 36,000	\$ 42,000	\$ 48,000	\$ 54,000	\$ 210,000
Total Project Costs	\$ -	\$ 180,000	\$ 66,000	\$ 72,000	\$ 78,000	\$ 84,000	\$ 480,000

**6-Year (2025-2030) Strategic Plan
Information Technology**

Reference #: 503.0045 Project Name: Copier Replacements
Project Description & Justification: Existing Sharp copiers and plotters were installed in 2015 and are in need of replacement due to continuous maintenance and repair required to keep running. Replacement units will be implemented throughout the city which will also work directly with the city's document management system. These copiers will provide secure printing, scanning, repository hold and e-mail capability. This program provides for: 2025: Replace 2 multi-function copiers. 2027: Replace 1 plotter. 2029: Replace 2 multi-function copiers. 2030: Replace 2 multi-function copiers.
Project Cost / Operational Impact: The initial 1-time/capital cost is for the purchase of the systems, 2023, 2025 & 2027. There is no additional ongoing operating costs.

Funding Sources	2025	2026	2027	2028	2029	2030	Total
General Government/General Fund	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ 60,000
Total Funding Sources	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ 60,000

Project Costs	2025	2026	2027	2028	2029	2030	Total
1-Time Capital	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ 60,000
Total Project Costs	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ 60,000

**6-Year (2025-2030) Strategic Plan
Information Technology**

Reference #:	503.000a
Project Name:	Network Switch Replacements
Project Description & Justification:	
<p>In 2015, the City replaced all legacy switches with new robust Brocade solutions throughout the city. These are critical core components within the network infrastructure with a life expectancy of 8-10 years.</p> <p>This program request allows for major replacement and upgrade of the core switches located in City Hall and Police Station data centers, buildings and workgroups. Replacement is scheduled over three (3) years.</p>	
Project Cost / Operational Impact:	
<p>The initial 1-time/capital cost is for the purchase of the system in 2027. There is no additional m&o costs.</p>	

Funding Sources	2025	2026	2027	2028	2029	2030	Total
General Government/General Fund	\$ -	\$ -	\$ 132,000	\$ 132,000	\$ 132,000	\$ -	\$ 396,000
Total Funding Sources	\$ -	\$ -	\$ 132,000	\$ 132,000	\$ 132,000	\$ -	\$ 396,000

Project Costs	2025	2026	2027	2028	2029	2030	Total
1-Time Capital	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	\$ 360,000
Ongoing - Net M&O Impact	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	\$ 36,000
Total Project Costs	\$ -	\$ -	\$ 132,000	\$ 132,000	\$ 132,000	\$ -	\$ 396,000

**6-Year (2023-2028) Strategic Plan
Information Technology**

Reference #: 503.000b Project Name: Upgrade Phone System to Microsoft Office 365
Project Description & Justification: City uses Shortel/Mitel for its phone services. The vendor has indicated the End of Sale and end of maintenance (no more enhancement, bug fixes, or security enhancement. Most phone systems providers have moved to the cloud services and physical phones are replaced with Soft phones using your computer. Options considered for phone system replacement: 1. Use Cloud version of current MiTel/ShorTel system \$60K - \$80K annually 2. Integrate with Microsoft 365/Teams environment \$70K - \$90K annually 3. Use Cell phones only. \$20K annually
Project Cost / Operational Impact:

Funding Sources	2025	2026	2027	2028	2029	2030	Total
General Government/General Fund	\$ -	\$ -	\$ 80,000	\$ 100,000	\$ 60,000	\$ 60,000	\$ 300,000
Total Funding Sources	\$ -	\$ -	\$ 80,000	\$ 100,000	\$ 60,000	\$ 60,000	\$ 300,000

Project Costs	2025	2026	2027	2028	2029	2030	Total
1-Time Capital	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
1-Time M&O	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000
Ongoing - Net M&O Impact	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 240,000
Total Project Costs	\$ -	\$ -	\$ 80,000	\$ 100,000	\$ 60,000	\$ 60,000	\$ 300,000

APPENDIX

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Salary & Wage Schedule - AFSME

Job Classification <i>* Exempt from FLSA overtime</i>		AFSCME Salary Schedule 2025 (3.8% increase)												
		AFSCME Contract 2024-2027												
		2026 Salary subject to CPI-U Rates												
Range	Entry	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Master		
Court Clerk Office Assistant	18	hr	\$28.30	\$28.87	\$29.45	\$30.03	\$30.64	\$31.25	\$31.87	\$32.51	\$33.16	\$33.82	\$34.50	\$35.36
	pp	\$2,453	\$2,502	\$2,552	\$2,603	\$2,655	\$2,708	\$2,762	\$2,818	\$2,874	\$2,931	\$2,990	\$3,065	
	mo	\$4,906	\$5,004	\$5,104	\$5,206	\$5,310	\$5,416	\$5,524	\$5,635	\$5,747	\$5,863	\$5,980	\$6,130	
	yr	\$58,870	\$60,048	\$61,249	\$62,467	\$63,723	\$64,998	\$66,291	\$67,624	\$68,969	\$70,356	\$71,763	\$73,557	
Animal Control Officer Permit Technician	25	hr	\$32.48	\$33.13	\$33.79	\$34.47	\$35.16	\$35.86	\$36.58	\$37.31	\$38.06	\$38.82	\$39.59	\$40.58
	pp	\$2,815	\$2,871	\$2,929	\$2,987	\$3,047	\$3,108	\$3,170	\$3,233	\$3,298	\$3,364	\$3,431	\$3,517	
	mo	\$5,630	\$5,742	\$5,857	\$5,975	\$6,094	\$6,215	\$6,340	\$6,466	\$6,596	\$6,728	\$6,862	\$7,035	
	yr	\$67,561	\$68,902	\$70,289	\$71,697	\$73,129	\$74,582	\$76,081	\$77,595	\$79,158	\$80,740	\$82,344	\$84,414	
Evidence Technician Maintenance Worker	26	hr	\$33.15	\$33.81	\$34.49	\$35.18	\$35.88	\$36.60	\$37.33	\$38.07	\$38.84	\$39.61	\$40.41	\$41.42
	pp	\$2,873	\$2,930	\$2,989	\$3,049	\$3,109	\$3,172	\$3,235	\$3,300	\$3,366	\$3,433	\$3,502	\$3,589	
	mo	\$5,745	\$5,860	\$5,978	\$6,097	\$6,219	\$6,343	\$6,470	\$6,600	\$6,732	\$6,866	\$7,004	\$7,179	
	yr	\$68,945	\$70,324	\$71,730	\$73,165	\$74,628	\$76,121	\$77,643	\$79,196	\$80,780	\$82,395	\$84,043	\$86,144	
Administrative Assistant	27	hr	\$33.81	\$34.49	\$35.18	\$35.88	\$36.60	\$37.33	\$38.07	\$38.84	\$39.61	\$40.41	\$41.21	\$42.24
	pp	\$2,930	\$2,989	\$3,049	\$3,109	\$3,172	\$3,235	\$3,300	\$3,366	\$3,433	\$3,502	\$3,572	\$3,661	
	mo	\$5,860	\$5,978	\$6,097	\$6,219	\$6,343	\$6,470	\$6,600	\$6,732	\$6,866	\$7,004	\$7,144	\$7,322	
	yr	\$70,324	\$71,730	\$73,165	\$74,628	\$76,121	\$77,643	\$79,196	\$80,780	\$82,395	\$84,043	\$85,724	\$87,867	
Finance Technician Lead Court Clerk	28	hr	\$34.49	\$35.18	\$35.88	\$36.60	\$37.33	\$38.07	\$38.84	\$39.61	\$40.41	\$41.21	\$42.04	\$43.09
	pp	\$2,989	\$3,049	\$3,109	\$3,172	\$3,235	\$3,300	\$3,366	\$3,433	\$3,502	\$3,572	\$3,643	\$3,734	
	mo	\$5,978	\$6,097	\$6,219	\$6,343	\$6,470	\$6,600	\$6,732	\$6,866	\$7,004	\$7,144	\$7,287	\$7,469	
	yr	\$71,730	\$73,165	\$74,628	\$76,121	\$77,643	\$79,196	\$80,780	\$82,395	\$84,043	\$85,724	\$87,439	\$89,625	
Case Manager Community Court	29	hr	\$35.16	\$35.87	\$36.58	\$37.32	\$38.06	\$38.82	\$39.60	\$40.39	\$41.20	\$42.02	\$42.86	\$43.94
	pp	\$3,048	\$3,108	\$3,171	\$3,234	\$3,299	\$3,365	\$3,432	\$3,501	\$3,571	\$3,642	\$3,715	\$3,808	
	mo	\$6,095	\$6,217	\$6,341	\$6,468	\$6,598	\$6,729	\$6,864	\$7,001	\$7,141	\$7,284	\$7,430	\$7,616	
	yr	\$73,141	\$74,604	\$76,096	\$77,618	\$79,170	\$80,754	\$82,369	\$84,016	\$85,696	\$87,410	\$89,159	\$91,388	
Court Compliance Officer Permit Coordinator Recreation Coordinator	30	hr	\$35.88	\$36.59	\$37.33	\$38.07	\$38.83	\$39.61	\$40.40	\$41.21	\$42.03	\$42.87	\$43.73	\$44.82
	pp	\$3,109	\$3,171	\$3,235	\$3,299	\$3,365	\$3,433	\$3,501	\$3,571	\$3,643	\$3,716	\$3,790	\$3,885	
	mo	\$6,219	\$6,342	\$6,470	\$6,599	\$6,730	\$6,865	\$7,002	\$7,142	\$7,286	\$7,431	\$7,579	\$7,769	
	yr	\$74,626	\$76,106	\$77,641	\$79,183	\$80,765	\$82,384	\$84,028	\$85,710	\$87,429	\$89,173	\$90,954	\$93,233	
Engineering Technician IT Specialist Lead Finance Technician	32	hr	\$37.33	\$38.07	\$38.83	\$39.61	\$40.40	\$41.20	\$42.03	\$42.87	\$43.73	\$44.61	\$45.50	\$46.63
	pp	\$3,235	\$3,299	\$3,365	\$3,433	\$3,501	\$3,571	\$3,643	\$3,715	\$3,790	\$3,866	\$3,943	\$4,041	
	mo	\$6,470	\$6,598	\$6,730	\$6,865	\$7,002	\$7,142	\$7,286	\$7,431	\$7,579	\$7,732	\$7,887	\$8,083	
	yr	\$77,638	\$79,178	\$80,761	\$82,384	\$84,024	\$85,705	\$87,429	\$89,167	\$90,950	\$92,785	\$94,641	\$96,990	
Code Compliance/Safety Insp. Code Enforcement Officer Communications Coordinator SWM Compliance Inspector Construction Inspector Crime Analyst* Human Services Coord	33	hr	\$38.05	\$38.81	\$39.59	\$40.38	\$41.18	\$42.01	\$42.85	\$43.71	\$44.58	\$45.47	\$46.38	\$47.54
	pp	\$3,298	\$3,363	\$3,431	\$3,500	\$3,569	\$3,641	\$3,714	\$3,788	\$3,864	\$3,941	\$4,020	\$4,120	
	mo	\$6,595	\$6,727	\$6,861	\$6,999	\$7,139	\$7,281	\$7,427	\$7,576	\$7,727	\$7,882	\$8,039	\$8,240	
	yr	\$79,140	\$80,723	\$82,338	\$83,991	\$85,664	\$87,377	\$89,125	\$90,907	\$92,725	\$94,580	\$96,472	\$98,883	
Permit Center Supervisor	34	hr	\$39.49	\$40.28	\$41.09	\$41.91	\$42.75	\$43.60	\$44.48	\$45.37	\$46.27	\$47.20	\$48.14	\$49.35
	pp	\$3,423	\$3,491	\$3,561	\$3,633	\$3,705	\$3,779	\$3,855	\$3,932	\$4,010	\$4,091	\$4,172	\$4,277	
	mo	\$6,846	\$6,983	\$7,122	\$7,265	\$7,410	\$7,558	\$7,709	\$7,863	\$8,021	\$8,181	\$8,345	\$8,553	
	yr	\$82,148	\$83,791	\$85,466	\$87,182	\$88,919	\$90,698	\$92,512	\$94,362	\$96,249	\$98,174	\$100,137	\$102,641	
Program Coordinator	36	hr	\$40.38	\$41.81	\$42.65	\$43.51	\$44.37	\$45.26	\$46.17	\$47.09	\$48.03	\$48.99	\$49.97	\$51.22
	pp	\$3,500	\$3,624	\$3,696	\$3,771	\$3,846	\$3,923	\$4,001	\$4,081	\$4,163	\$4,246	\$4,331	\$4,439	
	mo	\$6,999	\$7,248	\$7,393	\$7,541	\$7,692	\$7,845	\$8,002	\$8,162	\$8,326	\$8,492	\$8,662	\$8,878	
	yr	\$83,988	\$86,975	\$88,714	\$90,495	\$92,298	\$94,144	\$96,027	\$97,947	\$99,906	\$101,905	\$103,943	\$106,541	
Associate Planner Building Inspector	37	hr	\$41.19	\$42.01	\$42.85	\$43.71	\$44.58	\$45.47	\$46.38	\$47.31	\$48.26	\$49.24	\$50.21	\$51.46
	pp	\$3,569	\$3,641	\$3,714	\$3,788	\$3,864	\$3,941	\$4,020	\$4,100	\$4,182	\$4,266	\$4,351	\$4,460	
	mo	\$7,139	\$7,282	\$7,427	\$7,576	\$7,727	\$7,882	\$8,040	\$8,200	\$8,364	\$8,532	\$8,702	\$8,920	
	yr	\$85,668	\$87,381	\$89,129	\$90,911	\$92,730	\$94,584	\$96,476	\$98,405	\$100,373	\$102,381	\$104,429	\$107,039	
IT Analyst Plans Examiner	38	hr	\$42.02	\$42.87	\$43.72	\$44.60	\$45.49	\$46.40	\$47.33	\$48.27	\$49.24	\$50.22	\$51.23	\$52.51
	pp	\$3,642	\$3,715	\$3,789	\$3,865	\$3,942	\$4,021	\$4,102	\$4,184	\$4,268	\$4,353	\$4,440	\$4,551	
	mo	\$7,284	\$7,430	\$7,579	\$7,730	\$7,885	\$8,042	\$8,203	\$8,367	\$8,535	\$8,705	\$8,880	\$9,102	
	yr	\$87,412	\$89,160	\$90,943	\$92,762	\$94,617	\$96,510	\$98,440	\$100,409	\$102,426	\$104,465	\$106,561	\$109,227	
Assistant Civil Engineer*	39	hr	\$42.86	\$43.72	\$44.59	\$45.49	\$46.40	\$47.32	\$48.27	\$49.24	\$50.23	\$51.22	\$52.25	\$53.56
	pp	\$3,715	\$3,789	\$3,865	\$3,942	\$4,021	\$4,101	\$4,183	\$4,267	\$4,353	\$4,439	\$4,528	\$4,642	
	mo	\$7,429	\$7,578	\$7,730	\$7,884	\$8,042	\$8,202	\$8,367	\$8,534	\$8,706	\$8,879	\$9,057	\$9,284	
	yr	\$89,154	\$90,937	\$92,756	\$94,611	\$96,503	\$98,427	\$100,402	\$102,410	\$104,468	\$106,547	\$108,678	\$111,406	
Finance Analyst *	40	hr	\$43.72	\$44.59	\$45.49	\$46.40	\$47.33	\$48.27	\$49.24	\$50.23	\$51.22	\$52.25	\$53.29	\$54.63
	pp	\$3,789	\$3,865	\$3,942	\$4,021	\$4,102	\$4,183	\$4,267	\$4,353	\$4,439	\$4,528	\$4,619	\$4,734	
	mo	\$7,578	\$7,730	\$7,884	\$8,042	\$8,203	\$8,367	\$8,534	\$8,706	\$8,879	\$9,057	\$9,238	\$9,469	
	yr	\$90,937	\$92,756	\$94,611	\$96,503	\$98,440	\$100,402	\$102,410	\$104,468	\$106,547	\$108,678	\$110,852	\$113,623	
Construction Management Lead Maintenance Supervisor* Senior Planner	43	hr	\$46.40	\$47.33	\$48.28	\$49.24	\$50.23	\$51.23	\$52.26	\$53.30	\$54.37	\$55.45	\$56.57	\$57.98
	pp	\$4,022	\$4,102	\$4,184	\$4,268	\$4,353	\$4,440	\$4,529	\$4,619	\$4,712	\$4,806	\$4,902	\$5,025	
	mo	\$8,043	\$8,204	\$8,368	\$8,535	\$8,706	\$8,880	\$9,058	\$9,239	\$9,424	\$9,612	\$9,805	\$10,050	
	yr	\$96,517	\$98,447	\$100,416	\$102,424	\$104,473	\$106,562	\$108,693	\$110,867	\$113,085	\$115,346	\$117,659	\$120,594	
Associate Civil Engineer* IT Administrator* Parks Development Project Manager	45	hr	\$48.29	\$49.25	\$50.24	\$51.25	\$52.27	\$53.31	\$54.39	\$55.47	\$56.58	\$57.71	\$58.87	\$60.34
	pp	\$4,185	\$4,269	\$4,354	\$4,442	\$4,530	\$4,621	\$4,714	\$4,807	\$4,903	\$5,001	\$5,102	\$5,229	
	mo	\$8,370	\$8,537	\$8,709	\$8,883	\$9,061	\$9,241	\$9,427	\$9,615	\$9,807	\$10,003	\$10,204	\$10,459	
	yr	\$100,440	\$102,449	\$104,506	\$106,598	\$108,728	\$110,894	\$113,125	\$115,374	\$117,682	\$120,035	\$122,442	\$125,507	
Civil Engineer *	55	hr	\$58.83	\$60.01	\$61.21	\$62.44	\$63.68	\$64.96	\$66.26	\$67.58	\$68.93	\$70.31	\$71.72	\$73.51
	pp	\$5,099	\$5,201	\$5,305	\$5,411	\$5,519	\$5,630	\$5,742	\$5,857	\$5,974	\$6,094	\$6,216	\$6,371	
	mo	\$10,197	\$10,402	\$10,609	\$10,822	\$11,038	\$11,259	\$11,485	\$11,714	\$11,949	\$12,188	\$12,431	\$12,741	
	yr	\$122,368	\$124,823	\$127,313	\$129,866	\$132,457	\$135,113	\$137,815	\$140,572	\$143,383	\$146,251	\$149,176	\$152,897	

Salary & Wage Schedule - Teamsters

**Teamsters Contract 1/1/2022 - 12/31/2025
(3% COLA for each year) 2026 Subject to Negotiations**

Job Classification	Grade/Step		2024	
			Minimum	Maximum
Community Service Officer	489	hr	\$ 28.96	\$ 36.19
		mo	\$ 5,020	\$ 6,272
		yr	\$ 60,242	\$ 75,269

Job Classification	Grade/Step		2025	
			Minimum	Maximum
Community Service Officer	489	hr	\$ 29.83	\$ 37.27
		mo	\$ 5,171	\$ 6,461
		yr	\$ 62,052	\$ 77,532

Salary & Wage Schedule - LPIG

Lakewood Police Independent Guild (LPIG)

Contract 1/1/2023 - 12/31/2025

Schedule below is for 2024.

2025 Salary Schedule Subject the Seattle-Tacoma CPI-U, June -June, with a minimum of 2% and a maximum of 6%.

2026 Salary Schedule Subject to Negotiation

Job Classification	Grade ID	2024										
		Entry	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step8	Step 9	
Sergeant	sgt 480	hr	n/a	\$ 61.98	\$ 65.81	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		mo	n/a	\$ 10,742	\$ 11,407	n/a	n/a	n/a	n/a	n/a	n/a	
		yr	n/a	\$ 128,904	\$ 136,884	n/a	n/a	n/a	n/a	n/a	n/a	
Detective	det 478	hr	n/a	\$ 58.13	\$ 59.23	n/a	n/a	n/a	n/a	n/a	n/a	
		mo	n/a	\$ 10,076	\$ 10,266	n/a	n/a	n/a	n/a	n/a	n/a	
		yr	n/a	\$ 120,912	\$ 123,192	n/a	n/a	n/a	n/a	n/a	n/a	
Police Officer	pol 473	hr	n/a	\$ 41.25	\$ 42.71	\$ 44.19	\$ 45.75	\$ 47.34	\$ 49.01	\$ 50.79	\$ 52.49	\$ 54.84
		mo	n/a	\$ 7,150	\$ 7,403	\$ 7,660	\$ 7,930	\$ 8,206	\$ 8,495	\$ 8,803	\$ 9,098	\$ 9,506
		yr	n/a	\$ 85,800	\$ 88,836	\$ 91,920	\$ 95,160	\$ 98,472	\$ 101,940	\$ 105,636	\$ 109,176	\$ 114,072

Salary & Wage Schedule - LMPG

Lakewood Police Management Guild (LPMG)

Contract 1/1/2023 - 12/31/2027

Schedule below is for 2024.

**2025 -2026 Salary Schedule Subject to the Seattle-Tacoma-Bellevue CPI-U,
June-June, with a minimum of 2% and a maximum of 6%**

Job Classification	Grade ID		2024	
			Step 1	Step 2
Captain	486	hr	\$ 79.36	\$ 83.28
		mo	\$ 13,755	\$ 14,435
		yr	\$ 165,060	\$ 173,220

Fee Schedule

2024 FEE SCHEDULE
Resolution 2023-12 Adopted by City Council on November 20, 2023

Fee Type		Fee Amount
All	Taxes and Pass-Through Costs	All appropriate taxes and pass-through costs are added to fees when they are incurred, even if not specified in the fee schedule.
A. Copies/Duplication		
Legal/City Clerk		
	Certification of documents and Affixing City	\$0.15 per page + \$3.00
	Preparation of verbatim City Council minutes	\$50.00/hour
	Reproduction of City Council audio tapes	\$5.00
	CD-ROMs	\$1.00
Various Departments		
Public Records:		
	Copies of Public Records	\$0.15 per page
	Scanned Public Records into Electronic Format	\$0.10 per page
	Electronic files or attachments uploaded to email, cloud-based storage service or other means of electronic delivery.	\$0.05 cents per 4 files or attachments
	Transmission of public records in an electronic format.	\$0.10 per gigabyte
	Digital Storage Media or Device; Container or Envelope used to mail copies to requestor and postage/delivery charge.	Actual Cost
Note: • Charges can be combined if more than one type applies. • Pursuant to RCW 42.56.120(2)(b), the City of Lakewood is not calculating/assessing all actual costs for copying records because to do so would be unduly burdensome for the following reasons: (1) The City does not have the resources to conduct a study to determine all actual copying costs for every actual cost type; and (2) To conduct such a study would interfere with other essential city functions; and (3) even if the City were to conduct such a study, the systems in place facilitate tasks other than public records production.		
	Non Sufficient Funds (NSF) Fee	\$25.00
Public Works		
	Engineering Standards Manual	Cost plus 15%
B. City Hall Rental Fees - Two-hour minimum reservation required for facility use		
	Cleaning Fee (non-refundable)	\$50.00 (Saturday & Sunday only)
	City staff attendant	Hourly rate of City staff attendant.
Up to a 15% Administrative charge may be added to actual expenses. In addition, an hourly rate fee will be charged for repairs or additional cleaning that is required as a result of an event.		

Fee Schedule (continued)

2024 FEE SCHEDULE - continued

Fee Type		Fee Amount
C. PLANNING AND DEVELOPMENT FEES		
Administrative Fee		
Technology Fee		2% of the total planning permit cost
Plat/Subdivision Fees		
Preliminary Plat		\$3,850.00 plus \$100.00 per lot; plus \$2,500 hearing examiner deposit ⁽¹⁾
Plat Amendment (before final plat approval)		
	Major	\$1,320.00 plus \$100 per lot; plus \$2,500.00 hearing examiner deposit ⁽¹⁾
	Minor	\$660.00 plus \$100 per lot; \$2,500.00 hearing examiner deposit ⁽¹⁾
Final Plat		\$2,750.00 plus \$50.00 per lot
Plat Alterations (after final plat approval)		\$2,500.00 plus \$2,500 hearing examiner deposit ⁽¹⁾
Binding Site Plans		\$2,200.00
Short Plat		\$3,500.00
Short Plat Amendments		\$1,000.00
Boundary Line Adjustments (BLA)/Lot		\$600.00
Recording Fees		Fees Not Included
Discretionary Land Use Permits		
Conditional Use Permits		\$2,200.00 plus \$2,500.00 hearing examiner deposit ⁽¹⁾
Master Facilities Plan		\$2,200.00 plus \$2,500.00 hearing examiner deposit ⁽¹⁾
Major Variances		\$1,200.00 plus \$2,500.00 hearing examiner deposit ⁽¹⁾
Major Variances for single family dwelling <i>(where project valuation does not exceed \$12,000)</i>		\$660.00
Administrative Variances		\$400.00
Administrative Use Permits		\$1500.00
Temporary Use Permits		\$200.00
Major Modifications of Permit Approval		1/2 of original permit cost
Minor Modifications of Permit Approval		1/4 of original permit cost
Shoreline Substantial Development Permit		\$2,300.00 plus \$2,500.00 hearing examiner deposit ⁽¹⁾
Shoreline Conditional Use Permit/Shoreline Variance		\$2,300.00 plus \$2,500.00 hearing examiner deposit ⁽¹⁾
Written Shoreline Exempt Determination <i>(The fee applies only to requests for a written determination by the Community and Economic Development Department that the project is exempt from the Shoreline Master Program.)</i>		\$150.00
Appeals & Reconsiderations		
Reconsideration of a Decision of the Hearing Examiner		\$300.00 plus \$2,500.00 hearing examiner cost deposit ⁽¹⁾
Appeal of the Administrative Officer's Decision		\$450.00
Appeal of SEPA Determination		\$450.00
Amendments to Plans & Regulations		
Amendments to the Comprehensive Plan & other related policy documents		\$2,100.00
Amendments to Development Regulations		\$2,600.00
Amendments to the Shoreline Master Program		\$3,200.00
Site-Specific Rezone		\$3,100.00

Fee Schedule (continued)

2024 FEE SCHEDULE - continued

Fee Type	Fee Amount	
C. PLANNING AND DEVELOPMENT FEES (continued)		
Zoning Certification/Site Plan Review		
Single family dwelling construction in residential zones are subject to the following fee schedule:		
Construction Value:		
\$0 - \$74,999		\$50.00
\$75,000 - \$124,999		\$100.00
\$125,000 - \$224,999		\$150.00
Over \$225,000		\$300.00
Other Developments: All new buildings or exterior tenant improvements in commercial or industrial zones, and all other construction and development activity, other than single-family dwelling construction, are subject to the following fee:		
Construction Value	CED Zoning Certification Fee	Compliance check w/ permit conditions
\$0 - \$99,999	\$260.00	\$50.00
\$100,000 - \$249,999	\$530.00	\$200.00
\$250,000 - \$499,999	\$790.00	\$450.00
\$500,000 - \$999,999	\$1,000.00	\$700.00
\$1,000,000 - \$4,999,999	\$2,000.00	\$1,200.00
\$5,000,000 - \$10,000,000	\$2,500.00	\$1,700.00
Over \$10,000,000	\$3,000.00	\$2,200.00
Site Plan Review without a Building Permit. The zoning certification and site plan review fee for those development projects for which no building permit is required but which requires site plan review and a zoning certification, shall be based on the value of the proposed development to be undertaken. The value of the proposed construction/development shall be determined based on professional estimates by a licensed engineer, architect, landscape designer or contractor. These estimates may include but are not limited to, grade and fill of the site, paving, placement of utilities, lighting, landscaping, and other site improvements. The combined total of the cost estimates for all development on the site shall be the established value basis for the zoning certification and site plan review fee found in the table above.		
Zoning Certification with No Site Plan Review Required	A \$20.00 fee applies to zoning certifications where only a business license is required.	
	A \$50.00 fee applies to projects where the proposed land use must be reviewed with respect to development standards, but there is no requirement for submitting a site plan, e.g. an interior tenant improvement.	
Mixed Use Buildings	Site plan review and/or zoning certification application fees may be reduced by 50% if the application is for the construction of a mixed use building. Fee waivers do not apply to SEPA, short plat, subdivision or other permit requests associated with the development of a site, nor does fee reduction apply to mixed use development where the commercial and residential uses are not located within the same building.	

Fee Schedule (continued)

2024 FEE SCHEDULE - continued

Fee Type	Fee Amount
C. PLANNING AND DEVELOPMENT FEES - continued	
Miscellaneous Planning Fees	
Accessory Living Quarters	\$100.00
Design Review	\$200.00
	Application fees may be reduced by 50% if the application is for a mixed use building. Fee reduction applies to site plan review/zoning certification and design review. Fee waivers do not apply to SEPA, short plat, subdivision or other permit requests associated with the development of a site, nor does fee reduction apply to mixed use development where the commercial and residential uses are not located within the same building.
Time Extensions	\$240.00
Annexation Petition	
Notice of Intent to Commence	\$320.00
Petition to Annex	\$2,500.00
^(N) Hearing Examiner Fees	
Where Examiner Review is required for any related use permit, appeal, etc., the applicant is responsible for and required to pay actual Hearing Examiner costs, which may be higher or lower than the deposit amount.	
Other Fees	
Staff Review Fees (includes re-inspection and investigative fees, and additional staff review when the processing of the application exceeds the application base fees as outlined in the fee schedule.)	\$92.00 per hour
Development Agreement	\$2500.00
Pre-Application Conference	\$150.00 - Of this amount, \$100.00 can be applied to related permits filed within sixty (60) days of the preapplication conference
Final Certification of Occupancy/Site	\$100.00
Home Occupation	\$200.00
Limited Home Occupation	\$50.00
Downtown Subarea Park Fee-in-Lieu of Common Open Space Construction	Up to 50% of valuation of required common open space (100 sq. ft. required per dwelling unit); see LMC 18B.530
Written Zoning Determination by the Assistant City Manager for Development Services	\$250.00
WTF Administrative Use Permit	\$800.00
WTF Conditional Use Permit	\$2,000.00

Fee Schedule (continued)

2024 FEE SCHEDULE - continued

Fee Type	Fee Amount
C. PLANNING AND DEVELOPMENT FEES - continued	
SEPA & Wetland Fees	
Written SEPA Exempt Determination (The fee applies only to requests for a written determination by the Community & Economic Development Department that the project is exempt from the requirements of SEPA.)	\$50.00
Environmental Checklist for applicable Process I and II applications located outside of Downtown Subarea Plan Boundaries	\$550.00
Environmental Checklist for applicable Process III, IV, and V applications (e.g. conditional use permits, variances, shoreline substantial development permits, plats, master plans, and land use map/text changes located outside of the Downtown Subarea Plan Boundaries	\$1,840.00
Environmental Checklist for applicable Process V applications (e.g. generalized or comprehensive ordinance text amendments, area-wide amendments, annexations, and adoption of new planning-related ordinance)	Staff review hourly rate; \$2,500.00 deposit is required
Environmental Checklist for projects inside of Downtown Subarea Plan Boundaries	\$50.00
Environmental Impact Statement (EIS)	\$3,200.00 plus preparation at contract rate to be determined
Reasonable Use Exception other than residential (RUE)	\$1,840.00 plus \$2,500.00 hearing examiner deposit ^(F)
Residential RUE	\$500.00
Additional SEPA Review (See WAC 197-11-335)	No charge, except any third-party consultant costs to the City.
Downtown Subarea Planned Action Transportation Fee	\$2,174.00 per PM peak hour trip generated by use(s).
Multi-Family Tax Exemption (MFTE) Applications (LMC 3.64.030)	
Conditional Certificate Application	\$800.00
Extension of Conditional Certificate of Application	\$500.00
Final Certificate of Application	\$500.00
8-Year Tax Exemption Annual Monitoring Fee (due payable upon final certificate)	\$800.00
12-Year Tax Exemption Annual Monitoring Fee (due payable upon final certificate)	\$1,200.00

Fee Schedule (continued)

2024 FEE SCHEDULE - continued

Fee Type	Fee Amount
Significant Tree Removal Permit	
<i>Note:</i>	
1. All fees subject to technology fee surcharge, rounded to the nearest whole number.	
2. Tree removal permit is separate from any SEPA application fee and related mitigation.	
3. For subarea plans, the tree removal fee is charged based on the underlying zoning.	
Off-Site Tree Replacement Permit, three (3)-inch (when trees are not being replaced onsite)	\$450.00 for each replacement tree.
Offsite Tree Replacement Permit, two (2)-inch (when trees are not being replaced onsite). <i>In the event that a 3-inch tree stock is not available, a lesser size tree may be substituted as approved by the Director or designee.</i>	\$350.00 for each replacement tree.
Removal of trees, all types and species, in association with rights of-way and/or utility easements	No permit required; public agency, and/or utility is required to provide notification to the City.
Permit to Establish a Heritage Tree Designation	Permit required, \$200.00
Permit to Remove Heritage Tree Designation	Permit required, \$200.00
Tree Removal Permit- Single Family & Mixed Residential Zoned Lots (R1, R2, R3, R4, MR1, MR2)	
<ul style="list-style-type: none"> ● Zoned lots less than 10,000 square feet in size and: <ul style="list-style-type: none"> - No Garry oaks located thereon; - Lot not a part of a shoreline setback; and - Lot not located in a critical area. ● Zoned lots less than 10,000 square feet in size and: <ul style="list-style-type: none"> - With one (1) or more Garry oaks located thereon; and/or - Lot within a shoreline setback; and/or - Lot located within a critical area. ● Zoned lots greater than 10,000 square feet in size. <ul style="list-style-type: none"> - One (1) or more Garry oaks is located thereon; and/or - Lot is located in a shoreline setback; and/or - Lot is located in a critical area. 	No permit required, no fee. Permit required, \$100.00 Permit required, \$75.00 Permit required, \$150.00
Tree removal permit - Multifamily zoned lots (MF1, MF2, MF3)	
<ul style="list-style-type: none"> ● Lots not within critical areas and/or shoreline setback, and/or with no Garry oak trees. ● Lots within critical areas, shoreline setback, and/or with Garry oak tree(s). 	Permit required, \$100.00 Permit required, \$200.00
Tree removal permit - Industrial zoned lots (I1, I2, IBP)	
<ul style="list-style-type: none"> ● Lots not within critical areas and/or shoreline setback, and/or with no Garry oak trees. ● Lots within critical areas, shoreline setback, and/or with Garry oak tree(s). 	Permit required, \$100.00 Permit required, \$200.00
Tree removal permit - Commercial, mixed use, neighborhood commercial zones	
<ul style="list-style-type: none"> ● Lots not within critical areas and/or shoreline setback, and/or with no Garry oak trees. ● Lots within critical areas, shoreline setback, and/or with Garry oak tree(s). 	Permit required, \$100.00 Permit required, \$400.00
Tree removal permit - Lots within the OSR1 zoning district	Permit required, but no fee.
Tree removal permit - Lots within the OSR2 zoning district.	Permit required, \$300.00
Tree removal permit - Lots within the P/I zoning district.	Permit required, \$100.00
Tree Emergency Removal Permit	
<ul style="list-style-type: none"> ● Single family zoned lots ● All other zoned properties located in the City of Lakewood. <i>Permit is required because the proposed code may require replacement trees.</i>	No permit required, no fee. Permit required, but no fee.

Fee Schedule (continued)

2024 FEE SCHEDULE - continued

Fee Type	Fee Amount
D. GENERAL REQUIREMENTS FOR ALL CONSTRUCTION-RELATED PERMITS	
Building Permit fees shall be based upon valuation. The valuation shall be determined by the Building Official. For most projects the square footage costs in the most current Building Valuation Data Table published by the International Code Council (ICC) may be employed. For projects not covered by the table construction estimation tools such as Construction Cost Data by R.S. Means or the BNI <i>Construction Costbook</i> may be referenced as a guide.	
Administrative Fee - Includes a technology fee equal to 2% of the total building permit cost.	
Permit fees shall be calculated from valuation in the following manner:	
Valuation	Corresponding Permit Fee
\$0 - \$500	\$30.00
\$501 - \$2,000	\$30.00 for the first \$500.00 plus \$4.00 for each additional \$100 or fraction thereof, to and including \$2,000.
\$2,001 - \$25,000	\$90.00 for the first \$2,000.00 plus \$17.50 for each additional \$1,000 or fraction thereof, to and including \$25,000.
\$25,001 - \$50,000	\$492.50 for the first \$25,000.00 plus \$12.50 for each additional \$1,000 or fraction thereof, to and including \$50,000.
\$50,001 - \$100,000	\$805.00 for the first \$50,000.00 plus \$9.00 for each additional \$1,000 or fraction thereof, to and including \$100,000.
\$100,001 - \$500,000	\$1,255.00 for the first \$100,000.00 plus \$7.25 for each additional \$1,000 or fraction thereof, to and including \$500,000.
\$500,001 - \$1,000,000	\$4,155.00 for the first \$500,000.00 plus \$6.00 for each additional \$1,000 or fraction thereof, to and including \$1,000,000.
\$1,000,001 - \$5,000,000	\$7,155.00 for the first \$1,000,000.00 plus \$4.00 for each additional \$1,000.00 or fraction thereof, to and including \$5,000,000.
\$5,000,001 and up	\$23,155.00 for the first \$5,000,000.00 plus \$3.00 for each additional \$1,000.00 or fraction thereof.

Fee Schedule (continued)

2024 FEE SCHEDULE - continued

Fee Type	Fee Amount
D. GENERAL REQUIREMENTS FOR ALL CONSTRUCTION-RELATED PERMITS - continued	
Plan Review Fees	
Plan review fees shall be 65 percent (65%) of the Building Permit Fee with a minimum fee of one hour (\$92.00)	
Plan review for residential site specific base plans shall be \$500.	
Other	
Demolition Fees	
Single Family (including duplex)	\$200.00
Residential Accessory Building	\$100.00
Commercial/Multi-Family (including mobile home parks)	
Less than 10,000 square feet	\$200.00
10,000 to 100,000 square feet	\$400.00
100,000 square feet or more	\$600.00
Mobile Home Setup Permit	\$184.00
State Building Code Council (SBCC) Surcharge - Residential	\$6.50 for each building permit issued, plus an additional surcharge of \$2.00 for each residential unit after the first unit, in accordance with RCW 19.27.085
State Building Code Council (SBCC) Surcharge - Commercial	\$25.00 for each building permit issued, plus an additional surcharge of \$2.00 for each residential unit after the first unit, in accordance with RCW 19.27.085
General Comments	
1)	Any person who commences any work on a building, structure, gas, mechanical, or plumbing system before obtaining the necessary permits may be subject to an investigative fee.
2)	Additional inspection outside of normal business hours or investigative fee rates are calculated at \$92.00 per hour (2 hour minimum).
3)	A reinspection fee shall be calculated at \$92.00 per occurrence.
4)	Additional plan review resulting from revisions, resubmittals and other documents shall be calculated at \$92.00 per hour of staff time expended.
5)	Additional hourly rates for which no specific fee is identified shall be calculated at \$92.00 per hour.
6)	Expedited plan review by the use of outside consultants for plan checking and/or inspections will be the actual cost calculated by outside consultant. The consultant fees shall be paid directly to the outside consultant. Thereafter, the Building Official will adjust the City's building permit review fees.
7)	The payment of the fee for the construction, alteration, removal or demolition for work done in connection to or concurrently with the work authorized by a building permit shall not relieve the applicant or holder of the permit from the payment of other fees as assessed.
8)	Any time the use of a building or tenant space is changed, a change of use permit is required. The fee for a change of use permit is \$250.00. If alterations to the space are to be performed, additional permits and fees may be required such as building permit, plumbing permit, mechanical permit, etc. Please note that an electrical permit may be required for changes to the electrical service or wiring.
9)	Foundation only permit for phased commercial and multifamily projects, 10 percent of the ICC Building Valuation.
10)	Shell only permits for phased commercial and multifamily building, 80 percent of the ICC Building Valuation per square foot.
11)	Review of minor additions or revisions to plans before permit issuance, \$92 per hour, minimum, one hour. Major revisions to plans will require a new plan review fee. Revisions submitted in response to plan review comments do not require additional plan review fee. Shell only permits for phased commercial and multifamily buildings, 80 percent of the ICC Building Valuation per square foot.

Fee Schedule (continued)

2024 FEE SCHEDULE - continued

Fee Type	Fee Amount
General Comments (continued)	
12) Review of minor additions or revisions to plans after permit issuance.	\$92 per hour, minimum, one hour.
13) Review of deferred submittals.	\$92 per hour, minimum one hour.
14) Tenant improvements for shell building, 50 percent of the ICC Building valuation per square foot. Said tenant improvement is limited to nonstructural tenant alterations not included in the building permit for the new shell building. This work is limited to improvements of previously unoccupied space.	
15) Work without permits; double fees for building permits and plan review fees.	
16) Building permit extension (after two extensions have been previously authorized by the Building Official. The fee is 0.5 hours at the CED hourly rate (see Staff Review Fees under Other Fees section).	
D. GENERAL REQUIREMENTS FOR ALL CONSTRUCTION-RELATED PERMITS	
Mechanical Permit Fees	
New Single Family Residences and Duplex (per unit) Flat Fee	\$175.00
Residential (Prescriptive Design)	\$175.00
Commercial and Non-Prescriptive Residential	Per Valuation w/ Minimum \$175.00
New Commercial Building and Major Tenant Improvements permit fees will be based upon the following valuation table using the project valuation. Valuation based upon the prevailing market value including materials, labor and equipment.	
Project Valuation	Fee
Up to \$5,000	\$85.00
\$5,000 - \$100,000	\$85.00 for the first \$5,000 plus \$17.00 for each additional \$1,000 or fraction thereof, to and including \$100,000.
> \$100,000	\$1,700.00 for the first \$100,000 plus \$12.00 for each additional \$1,000 or fraction thereof.
Mechanical Review Fees	
When plan reviews and/or specifications are required, the plan review fee shall be calculated at 25% of the Permit Fee. Small Tenant Improvements (mechanical < \$5,000) and equipment replacement or adding of new equipment shall use the equipment unit table below:	
Equipment Unit Schedule Description	Fee
Permit Issuance	\$34.00
Issuing supplemental permits	\$12.00
Furnaces up to and including 100,000 BTU	\$22.00
Furnaces over 100,000 BTU	\$29.00
Appliance vents	\$12.00
Repair or additions to A/C systems	\$22.00
Boilers, compressors and absorption systems up to and including 3 horsepower	\$29.00
Boilers, compressors and absorption systems over 3 horsepower and including 15 horsepower	\$53.00
Boilers, compressors and absorption systems over 15 horsepower and including 30 horsepower	\$76.00
Boilers, compressors and absorption systems over 30 horsepower and including 50 horsepower	\$100.00
Boilers, compressors and absorption systems over 50 horsepower	\$123.00
Air handlers up to and including 25 tons	\$18.00
Air handlers over 25 tons	\$29.00
Evaporative coolers	\$41.00
Ventilation and exhaust (fans and hoods)	\$18.00
Incinerators, domestic type	\$29.00
Incinerators, international type	\$41.00
Each gas piping from 1 to 5 outlets	\$12.00
- Additional outlets per outlet	\$3.00
Miscellaneous	\$18.00

Fee Schedule (continued)

2024 FEE SCHEDULE - continued

Fee Type	Fee Amount
D. GENERAL REQUIREMENTS FOR ALL CONSTRUCTION-RELATED PERMITS - continued	
PLUMBING PERMIT FEES	
New Single Family Residences and Duplex (per unit) flat fee	\$225.00
New Commercial Buildings and Major Tenant Improvements permit fees will be based upon the following valuation table using the project valuation. Valuation based upon the prevailing market value including materials, labor and equipment.	
Project Valuation	Fee
Up to \$5,000	\$85.00
\$5,000 - \$100,000	\$85.00 for the first \$5,000 plus \$17.00 for each additional \$1,000 or fraction thereof, to and including \$100,000
\$100,000 and up	\$1,700.00 for the first \$100,000 plus \$12.00 for each additional \$1,000 or fraction thereof.
PLUMBING REVIEW FEES	
When plans and/or inspections are required, the plan review fee shall be calculated at 25% of the Permit Fee.	
Small Tenant Improvements (mechanical < \$5,000) and equipment replacement or adding of new equipment shall use the equipment unit table below.	
Equipment Unit Schedule	Fixture Fee
Permit Issuance	\$34.00
Issuing supplemental permits	\$12.00
Furnaces up to and including	\$22.00
Each plumbing fixture with one trap	\$12.00
Each building sewer	\$22.00
Each drain for indoors rainwater system	\$12.00
Each cesspool	\$35.00
Each private sewage disposal system	\$59.00
Each water heater and vent	\$12.00
Each gas piping from 1 to 5 outlets	\$12.00
- Additional outlets per outlet	\$3.00
Each waste incinerator	\$12.00
Water piping or water treating system	\$12.00
Repair or alteration of drainage or vent	\$12.00
Backflow device for lawn sprinklers	\$12.00
Vacuum breakers from 1 to 5	\$12.00
- Additional units over 5 per each	\$3.00
Backflow device for other systems over 2 inches in diameters	\$24.00
Cross connection of reclaimed water system	\$47.00
Each graywater system	\$59.00
Medical gas system from 1 to 5 outlets	\$71.00
- Additional outlets over 5 per each	\$12.00

Fee Schedule (continued)

2024 FEE SCHEDULE - continued

Fee Type	Fee Amount
E. GEOGRAPHICAL INFORMATION SYSTEMS AND OTHER FEES	
Geographical Information Systems (GIS)	
LABOR COSTS: Labor costs for preparation of requested GIS information shall be billed on a quarter of an hour (15-minute) basis, at the rate of \$12.50 per fifteen (15) minute period of labor, in addition to any applicable mapping and/or electronic media costs, set forth below:	
Standard Mapping Products	
Photo Quality Paper (11 X 17)	\$15.00 each
Wall Map (22 X 34)	\$20.00 each
Wall Map (33 X 44)	\$25.00 each
ELECTRONIC MEDIA: CD-ROM	\$15.00
Administrative Services	
Extra Duty Contracts - Administrative Fee	\$2.00 per hour
Extra Duty Contracts - Processing Fee	\$10.00 per invoice
Lien Filing Fee	\$50.00 plus all recording fees
F. PUBLIC WORKS PERMIT FEES	
Administrative Fee	
Technology Fee	2% of the total public works permit cost
Permits	
Site Development Permit (covers site work, including erosion control, clearing, grading and drainage)	
Project Value	Permit Fee
\$0 - 15,000	\$920.00
\$15,001 - \$50,000	\$1,840.00
\$50,001 - \$150,000	\$4,600.00
\$150,001 - \$1,000,000	\$8,280.00
Over \$1,000,001	\$16,560.00
<i>Project Value is defined as the value of all improvements outside the building footprint.</i>	
Right-of-Way Permit (authorization to use right-of-way for minor construction, parking or other non-intrusive use)	\$184.00 plus any staff time in excess of 2 hours at \$92.00 per hour
Annual Right-of-Way Permit (authorization for utility companies to use right-of-way for non-intrusive maintenance activities)	\$500.00
Pavement Degradation Fee : (recovers loss in pavement serviceability due to pavement cuts):	
Road Material, Type, PCI Score	PDF Fee
Flexible, High Volume, In moratorium	\$85.00 per square yard
Flexible, High Volume, PCI 100-85	\$42.00 per square yard
Flexible, High Volume, PCI 84-70	\$34.00 per square yard
Flexible, High Volume, PCI 69-50	\$25.00 per square yard
Rigid, High Volume, In moratorium	\$164.00 per square yard
Rigid, High Volume, PCI 100-85	\$82.00 per square yard
Rigid, High Volume, PCI 84-70	\$66.00 per square yard
Rigid, High Volume, PCI 69-50	\$49.00 per square yard
Flexible, Med-Low Volume, In moratorium	\$54.00 per square yard
Flexible, Med-Low Volume, PCI 100-85	\$27.00 per square yard
Flexible, Med-Low Volume, PCI 84-70	\$22.00 per square yard
Flexible, Med-Low Volume, PCI 69-50	\$16.00 per square yard
Rigid, Med-Low, In moratorium	\$142.00 per square yard
Rigid, Med-Low, PCI 100-85	\$71.00 per square yard
Rigid, Med-Low, PCI 84-70	\$57.00 per square yard
Rigid, Med-Low, PCI 69-50	\$43.00 per square yard

Fee Schedule (continued)

2024 FEE SCHEDULE - continued

Fee Type	Fee Amount
F. PUBLIC WORKS PERMIT FEES - continued	
Right-of-Way Vacation Permit (<i>"Sale" or vacation of city right-of-way to abutting property owners</i>)	\$1,840.00
Street Opening Permit (<i>Used to install new or repair/upgrade existing private and public facilities located in a street right-of-way; includes pavement cuts, excavation, traffic control, etc.</i>)	\$920.00 plus any staff time in excess of 10 hours at \$92.00 per hour
Oversize Load Permit (<i>all vehicles in excess of legal weight or size limitations according to RCW 46.44 shall obtain an oversize load permit prior to operating on Lakewood streets</i>)	Individual \$184.00 Annual \$552.00 Additional costs shall apply if police escorts or signal technician work is required.
Reinspection Fee (<i>to cover cost of each reinspection, required in conjunction with a Right-of-Way Permit, necessary to assure compliance with the requirements of the permit</i>)	\$92.00
General Inspection Fee (<i>for inspection not otherwise listed</i>)	\$92.00 per hour
Miscellaneous Permits (<i>any Public Works permit not covered by the fee schedule, if performed by an employee</i>)	Rate will be based on actual hourly costs, plus benefits (30%), operating costs (16%) and central services costs (16%)
Professional Services Contracts (<i>any private or public professional service contract needed</i>)	Rate will be billed 100%, plus 10% administrative charges

Fee Schedule (continued)

2024 FEE SCHEDULE - continued

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

Fee Schedule (continued)

2024 FEE SCHEDULE - continued

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

Fee Schedule (continued)

2024 FEE SCHEDULE - continued

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

Fee Schedule (continued)

2024 FEE SCHEDULE - continued

Fee Type	Fee Amount
H. FIRE CODE OFFICIAL & INTERNATIONAL FIRE CODE (IFC) FEES	
Community & Economic Development	
Site Development Plan Review (plats, short plats, commercial projects, residential infill's etc.)	
Basic review fee	\$250.00
- Additional review (over two hours)	\$125.00 per hour
Vehicle Gates (includes plan review, inspection and testing)	\$125.00 per hour
Construction Plan Review - A plan review fee will be charged for fire department review of requirements for construction and inspection of the IFC requirements for buildings classified as Group A, B, E, F, H, I, M, R, S and U. The plan review fee shall be:	15% of the plan review fee established for Building Permit Plan Review with a minimum fee of \$125.00
Fireworks Fees	
1) Fees for temporary fireworks stand permit	\$100.00
2) Fees for a public display permit	\$245.00
3) A liability insurance policy(ies) is/are required in accordance with the Fireworks Ordinance for both fireworks stands and public displays as follows: - \$500,000 for injuries to any one person in one accident or occurrence; - \$1,000,000 for injuries to two or more persons in any one accident or occurrence; - \$500,000 for damage to property in any one accident or occurrence; and/or - \$1,000,000 combines single limit for any one accident or occurrence	
4) A bond for clean-up is required in accordance with the Fireworks Ordinance for all fireworks stands (in a bond or cashiers check)	\$500.00
Fire Alarm Systems	
Tenant Improvements (1st four zones)	\$215.00 plus \$6.00 (per
- Additional zones	\$54.00 (each)
Residential (one and two-family dwellings)	\$215.00 plus \$6.00 (per
Commercial and Multi-Family (1st four zones)	\$325 plus \$6.00 (per device)
- Additional zones	\$54.00 (each)
- Sprinkler supervision only	\$270.00
Fire Alarm Permit Fee for upgrading of an existing system	50 percent (50%) of the fee
Fire Alarm Plan Review Fee	25 percent (25%) of the
Underground Sprinkler Supply (includes plan)	\$325.00
New Suppression Systems (Halon, CO2, Dry Chemical, FM200, Integren, etc.):	
- 1 to 5 nozzles	\$200.00
- Over 5 nozzles	\$200.00 plus \$20.00 per nozzle over 5
- Bottle(s)	\$30.00 per bottle

Fee Schedule (continued)

2024 FEE SCHEDULE - continued

Fee Type	Fee Amount
H. FIRE CODE OFFICIAL & INTERNATIONAL FIRE CODE (IFC) FEES - continued	
Above Ground Fire Sprinkler Systems	
The fee for fire sprinkler systems shall be based on the Building Permit Fee Table. The valuation shall be based on the per square foot figure of sprinkler systems as established by policy in accordance with nationally-recognized standards.	
Plan Review Fee <i>(for the fire sprinkler systems are in addition to the permit fee)</i>	25 percent (25%) of the permit fee, with a minimum of \$125.00.
Tenant Improvements <i>(relocation and addition to existing system)</i>	valuation 20 percent (20%)
System	\$270.00
Standpipes (includes review, inspection and	
Temporary Standpipe	\$162.00
Class I	\$184.00
Class II	\$297.00
Class III	\$318.00
Other Fees	
- Additional inspection fees may be	\$50.00 for each additional inspection.
- After hours inspections	\$75.00 hour (1-hour minimum)
Fire Pump Installations <i>(includes review, inspection and testing fees)</i>	\$540.00
Commercial Power Generator Installations <i>(includes review, inspection and testing fees)</i>	\$350.00
Battery Systems - Capacity over 50 Gallons	\$125.00
Compressed Gas Systems - Install, Modify, Repair or Abandon	\$200.00
Crogenic Fluids - Install or Modify	\$200.00
Emergency Responder Radio Coverage System - Install or Modify	\$200.00
Flammable and Combustible Liquids	
Installation of Modification of Commercial Tank, Piping or Distribution System	\$250.00
Installation of Modification to Pipeline System	\$125.00
Removal of Abandoned Tank in Place of Residential Tank	No Fee
Removal or Abandoned in Place of Residential Tank	\$55.00
Hazardous Materials - Installation, Repair, Abandon or Remove a Facility	\$125.00
Industrial Ovens - Installation	\$125.00
LP Gas - Installation of Storage and/or Distribution System	\$200.00
Solar/Polarvoltaic Power Systems (Commercial) - Installation and Modification	\$125.00
Spraying or Dipping Operations - Installation or Modification of Spray Booths, Room or Dip Tank	\$200.00
False Fire Alarms	
In the event of more than two false alarms in any 12 month period, the Fire chief may charge a fee for fire department response as specified below:	
- First and Second False Alarms	No Fee
- Third False Alarm	\$100.00
- Fourth and Additional False Alarms	\$250.00
EXCEPTION: False alarms resulting from the failure of a fire alarm service technician notifying the central, proprietary or remote monitoring station shall be billed at the rate of \$250.00 for each occurrence.	\$270.00 for each occurrence

Fee Schedule (continued)

2024 FEE SCHEDULE - continued

Fee Type	Fee Amount
H. FIRE CODE OFFICIAL & INTERNATIONAL FIRE CODE (IFC) FEES - continued	
Fire Code Permit Fees	
The following are annual fees, except where noted, in accordance with Section 105 of the International Fire Code.	
Permit charges may be waived by the Fire Chief or Fire Marshal for the following: Activities of Washington State non-profit corporations and/or civic or fraternal organizations which possess an IRS tax exempt status. Proof of IRS tax exempt shall be presented at the time of permit application. Non-profit organizations may be charged 1/2 of the listed occupancy permit fees. However, any group shall be assessed a full permit fee if the approved conditions of the permit are modified or not adhered to by the applicant.	
Permit Type	Fee
Aerosol products	\$110.00
Aircraft Refueling Vehicle	\$110.00
Amusement Buildings	\$110.00
- Haunted House - Commercial	\$110.00
- Bazaars, Boutiques, Booths or	\$110.00
- Flea Markets	\$110.00
Aviation Facilities	\$110.00
Carnivals and Fairs	
- Commercial	\$110.00
- Fairs, Bazaars, Farmers Market,	\$110.00
- Special Events - Outdoors	\$110.00
Cellulose Nitrate Film	\$110.00
Combustible Dust Producing	\$110.00
Combustible Fiber Storage	\$110.00
Compressed Gases	\$110.00
Covered and Open Mall Buildings	\$110.00
- Kiosks, Concessions, Booths, Etc.	\$110.00
- Used for Assembly (Limited)	\$110.00
- Use of Open Flame (Limited)	\$110.00
- Display of Flammable Liquid or	\$110.00
Cryogenic Fluid	\$110.00
Cutting and Welding	\$110.00
Dry Cleaning	\$110.00
Dust Producing Operations	\$110.00
Explosives - Manufacture, Store, Handling, Sale or Use	\$110.00
Fireworks Stand, Limited	\$110.00
Flammable/Combustible Liquids	\$110.00
Fruit and Crop Ripening	\$110.00
Fumigation and/or Insecticidal	\$110.00
Hazardous Material - Store, Transport, Dispense, Use of Handle	\$110.00
HPM Facilities	\$110.00
High Pile Storage	\$110.00
Hot Work Operations	\$110.00
Industrial Ovens	\$110.00
Liquid or Gas-Filled Vehicles/Equipment in Assembly Bldgs.	\$110.00
Lumber Yards and Woodworking	\$110.00
Magnesium	\$110.00

Fee Schedule (continued)

2024 FEE SCHEDULE - continued

Fee Type	Fee Amount
H. FIRE CODE OFFICIAL & INTERNATIONAL FIRE CODE (IFC) FEES - continued	
Fire Code Permit Fees - continued	
Permit Type (continued)	Fee
Mall (Covered)	\$110.00
- Kiosks, Concessions, Booths, etc.	\$110.00
- Used for Assembly (Limited)	\$110.00
- Use Open Flame, etc. (Limited)	\$110.00
- Display Flammable Liquid or Gas	\$110.00
Motor Vehicle Fuel Dispensing	\$110.00
Organic Coatings	\$110.00
Ovens- Industrial	\$110.00
Parade Floats (limited)	\$110.00
Place of Assembly	\$110.00
Haunted House - Commercial	\$110.00
Bazaars, Boutiques, Booths or	\$110.00
Flea Markets	\$250.00
Other Special Events (Limited)	\$110.00
Pyrotechnical Special Effects Material	\$110.00
Radioactive Material	\$110.00
Refrigeration Equipment	\$110.00
Repair Garages	\$110.00
Spraying and Dipping	\$110.00
Tents and Canopies	\$110.00
Tire and Storage	\$110.00
Welding and Cutting	\$110.00
Tax Incentive Urban Use Center Fees	
- Application Fee	\$150.00 plus \$25.00 per multi-family unit, up to a maximum fee not to exceed \$300.00
- Pierce County Assessor Processing Fee (specific to the Tax Incentive Urban Use Center Application Fee)	\$100.00
- Extension to Conditional Certificate	\$50.00

Fee Schedule (continued)

2024 FEE SCHEDULE - continued

Fee Type	Fee Amount
I. BUSINESS LICENSE FEE SCHEDULE	
Community & Economic Development	
General Business License (GBL)	\$60.00
Renewal of GBL	\$60.00
Temporary Business License	\$60.00
Temporary Business License Renewal	\$60.00
Pawnbroker - Pawnshops	\$750.00
Second-hand and/or salvage dealers	\$150.00
Junk and/or salvage dealers	\$300.00
Transient Trader in second-hand property	\$53.00
Private Sales	No Fee
Flea Markets	\$750.00
Adult Cabaret Manager and Entertainer	\$150.00
Adult Entertainment Establishment	\$1,125.00
Panoram Premises License	\$1,125.00
Panoram Device License	\$75.00 per device
Panoram Owner License	\$1,125.00
Panoram Manager License	\$113.00
Carnivals and Circuses	\$150.00 per day
- Five or less machines or devices	\$75.00 per week*
- Five or more	\$15.00 per week per device*
* Alternative to device fees	\$150.00 annual fee
Wrecker License	\$150.00
Public Dances, Cabarets, Dance Halls and Teenager Dances	
- Cabaret	\$750.00
- Public Dance Hall	\$150.00
- Public Dances (per night)	\$53.00
- Public Dances (annually)	\$150.00 (maximum of four per year)
- Teenager Dances	Same as Public Dances
Massage Businesses	
- Massage Business License	\$75.00
- Massage Manager	\$75.00
Bathhouses	
- Public Bathhouse	\$750.00
- Bathhouse Attendant	\$113.00
- Bathhouse Manager	\$113.00
Outdoor Public Music Festivals	\$1,125.00 per day of festival event
Bondsm	\$750.00
Theaters	\$150.00 per screen per year
Transfer of license fee (commercial kennel or cattery, hobby kennel, foster kennel, private kennel, grooming parlor, or pet shop)	No fee
Commercial Kennel/Cattery (6-50 dogs/cats)	\$100.00 plus \$2.00 per dog/cat
Commercial Kennel/Cattery (over 50 dogs/cats)	\$100.00 plus \$200.00
Solicitors and Peddlers	\$75.00 per solicitor or peddler

Fee Schedule (continued)

2024 FEE SCHEDULE - continued

Fee Type	Fee Amount
J. RENTAL HOUSING SAFETY PROGRAM	
Community & Economic Development	
Detached Single Family Rental Flat Fee Per Unit	\$12.00
Multi-Family Rental Flat Fee Per Unit	\$12.00
Late Fee for Rental Housing Registration (up to one month past due):	
Any applicant or licensee who fails to make application for a Rental Housing license or renewal, within 30 days after expiration of their rental license or of the commencement of business in the case of a new rental business, shall be subject to a late application fee, computed at 100 percent of the cost of the applicable license fee.	
Certificate of Compliance	No Charge
Certificate of Compliance Transfer to New Owner	No Charge
Initial Safety Inspection	No Charge
Reinspection	\$125.00
Rental Housing Inspector's Initial Registration	\$0.00
Rental Housing Inspector's Annual Renewal	\$10.00
K. SMALL WIRELESS FACILITIES	
Community & Economic Development	
Small Wireless Franchise Fee Deposit. Requires a deposit of \$5,000.00 with Small Wireless franchise application. The deposit is intended to cover all administrative expenses incurred by the City (including staff/consultant related time) associated with the review of each franchise application and associated franchise negotiations. Additional fees may apply if additional staff/consultant related time is necessary. Any application fee deposit monies not used for administrative expenses associated with the review of each franchise application and franchise negotiation will be returned to the applicant following the approval or denial of the franchise by the City Council. This administrative fee excludes normal permit fees required for work within the City Rights-of-way. City personnel will be tracking all hours expended for each Small Wireless application review and franchise negotiation. This deposit may also be applied to administrative costs associated with negotiate a Master License Agreement for Small Wireless Facilities on City Facilities.	\$5,000.00
Small Wireless Facility Permit Fee (per facility)	\$100.00
Small Wireless Facility Annual ROW Access Fee (in lieu of ROW permits)	\$270.00
Small Wireless Facility Pole Attachment Fee ("Rent" per facility on City facilities) - This fee is prorated based on the number of days covered from Rent Commencement Date to December 31.	\$276.75
Small Wireless Facility Pole Replacement Fee (per replaced pole)	\$1,000.00

Fee Schedule (continued)

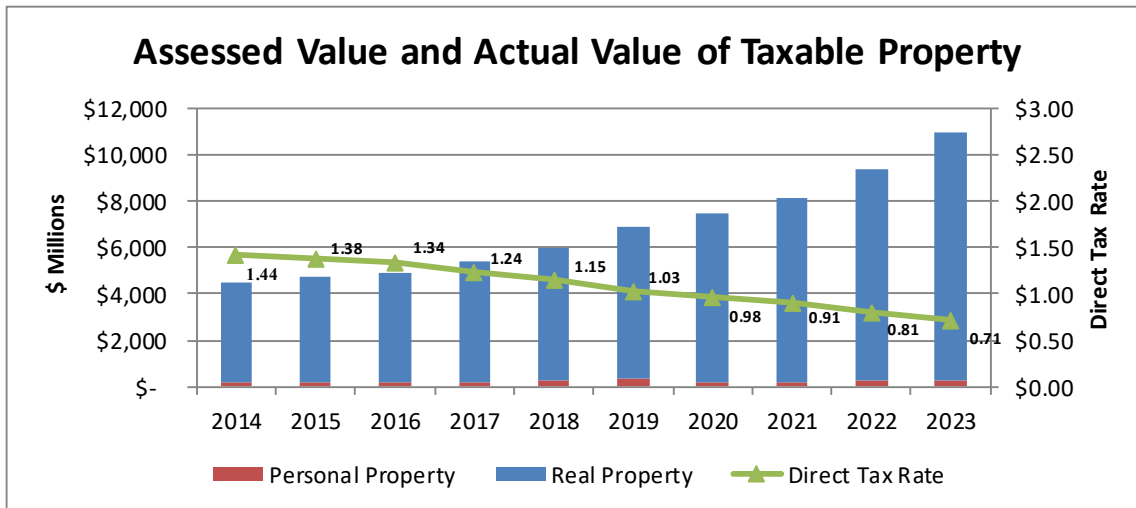
2024 FEE SCHEDULE - continued

Fee Type	Fee Amount
L. ANIMAL CONTROL LICENSING FEES	
Police	
The annual license fees for the ownership, keeping, or having control of dogs and/or cats in the City shall be as follows:	
- Dogs (altered)	\$20.00
- Dogs (unaltered)	\$55.00
- Cats (altered)	\$12.00
- Cats (unaltered)	\$55.00
Reduced rates for physically disabled and senior citizens, 65 years of age or older:	
- Dogs (altered)	\$10.00
- Dogs (unaltered)	\$30.00
- Cats (altered)	\$4.00
- Cats (unaltered)	\$30.00
Animals exempted from payment of fee - Guide Dog or Service Animal (with	No Fee
In order to receive the fee advantage for altered dogs and cats, an individual must provide either proof of alteration from a licensed veterinarian or a written statement from a licensed veterinarian that the spay/neuter procedure would be harmful to the animal.	
M. BURGLAR/SECURITY ALARM PERMIT FEES	
Police	
The fee for burglar/security alarm systems operating within the City of Lakewood as defined in Chapter 9A.13 of the Lakewood Municipal Code are as follows:	
Annual Permit Fee	\$24.00
- for Senior Citizens or Physically	\$12.00
General False Alarm Fee	\$100.00 each incident
Robbery False Alarm Fee	\$200.00 each incident
Supplemental False Alarm Fee for Unregistered	\$100.00 each incident
Late Fee if False Alarm Fee is not paid in 30 days of invoice	\$25.00
Appeal Fee (refundable if fee is overturned)	\$50.00
Alarm Company Fee for Failure to Verify Alarm Signal	\$100.00
Alarm Company Fee for false statements concerning the inspection of an alarm site or alarm performance	\$200.00
Failure to comply and provide customer lists to Alarm Administrator	\$25.00 per working day (after the initial 30-day notice expires, 1st day 31)
Failure to renew (assessed the Alarm Agreement Holding Company)	\$100.00
Failure to obtain an alarm permit from the Police alarm Administrator	\$10.00 per each registered alarm user in City, with maximum of \$100.00
Reinstatement fee for unregistered alarm installation company or unregistered company	Greater of 100.00 or \$10.00 per alarm user of letters that have been sent

Statistical Information

Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Property	Personal Property	Total Taxable Assessed Valuation	Total Direct Tax Rate
2014	\$ 4,296,330,425	\$ 198,348,975	\$ 4,494,679,400	1.43
2015	4,546,242,514	201,989,100	4,748,231,614	1.38
2016	4,724,117,345	219,025,856	4,943,143,201	1.34
2017	5,189,383,162	221,031,681	5,410,414,843	1.24
2018	5,735,143,229	267,639,860	6,002,783,089	1.15
2019	6,576,257,802	353,487,584	6,929,745,386	1.03
2020	7,227,669,821	229,094,565	7,456,764,386	0.98
2021	7,879,106,822	232,091,807	8,111,198,629	0.91
2022	9,155,174,092	233,201,404	9,388,375,496	0.81
2023	10,703,305,649	249,337,074	10,952,642,723	0.71



Note: Values are based on prior year assessed value for current year taxes.

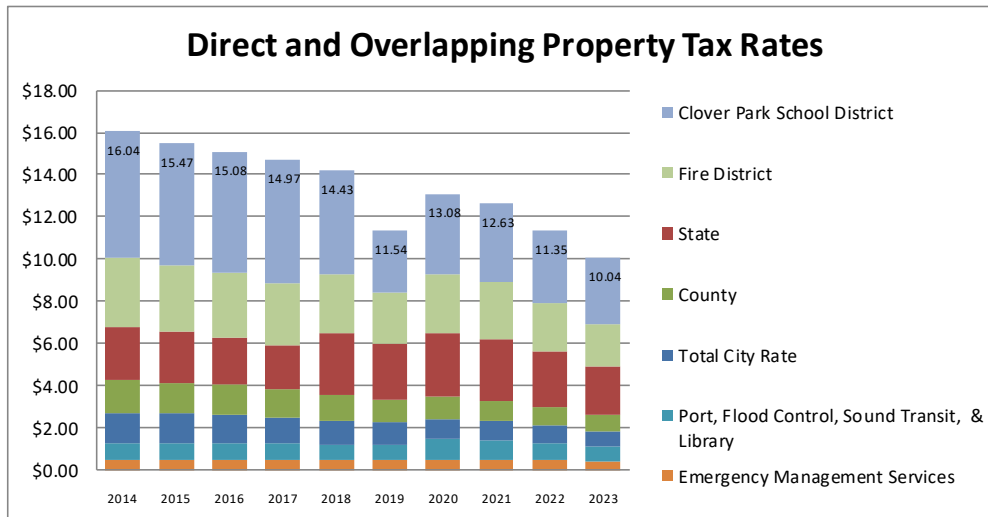
Source:

Pierce County Assessor Treasurer

Statistical Information (continued)

Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

	Direct Rate	Overlapping Rates									Total Direct & Overlapping Rate
	City of Lakewood	State of Washington	Pierce County	Port of Tacoma	Flood Control	Sound Transit	Emergency Management Services	Park School District	Lakewood Library Fire District	Lakewood Fire District	
2014	1.43	2.53	1.56	0.18	0.10	-	0.50	5.98	0.50	3.26	16.04
2015	1.38	2.39	1.48	0.18	0.10	-	0.50	5.77	0.50	3.17	15.47
2016	1.34	2.23	1.43	0.18	0.10	-	0.50	5.71	0.50	3.08	15.08
2017	1.24	2.07	1.33	0.18	0.09	0.25	0.50	5.88	0.47	2.96	14.97
2018	1.15	2.91	1.23	0.18	0.08	0.23	0.48	4.96	0.43	2.78	14.43
2019	1.03	2.62	1.13	0.18	0.08	0.21	0.44	2.88	0.50	2.48	11.54
2020	0.98	3.01	1.05	0.18	0.10	0.20	0.50	3.78	0.47	2.81	13.08
2021	0.91	2.93	0.98	0.17	0.10	0.20	0.49	3.74	0.44	2.67	12.63
2022	0.81	2.66	0.88	0.15	0.10	0.18	0.45	3.46	0.39	2.26	11.35
2023	0.71	2.31	0.75	0.13	0.10	0.16	0.41	3.13	0.33	2.00	10.04



Note: Values are based on prior year assessed value for current year taxes.

Source:

Pierce County Assessor Treasurer

Statistical Information (continued)

**Principal Property Taxpayers
Current Year and Ten Years Ago**

Taxpayer	Nature of Business	2023			2014		
		Taxable Assessed Value	Rank	% of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	% of Total City Taxable Assessed Value
Northwest Building LLC	Real Estate	\$ 288,788,000	1	2.59%	\$ 96,643,671	1	2.25%
Seattle MSA Multifamily DST	Real Estate	135,215,700	2	1.21%	-	-	-
RPAI Lakewood LLC	Real Estate	80,921,500	3	0.73%	-	-	-
Lakewood Project LLC	Real Estate	73,168,400	4	0.66%	-	-	-
CLPF C&O Lakewood LLC	Real Estate Investment	64,684,000	5	0.58%	-	-	-
Tacoma Gateway Lakewood LLC	Real Estate Investment	61,667,700	6	0.55%	-	-	-
IPT Lakewood Logistics Center II LLC	Real Estate	59,580,800	7	0.53%	-	-	-
SP/BGO Beaumont Owner LLC	Real Estate	58,064,400	8	0.52%	-	-	-
Morningtree Park LLC	Real Estate	43,099,400	9	0.39%	17,358,400	9	0.40%
Canal Office LP	Real Estate	40,965,100	10	0.37%	-	-	-
RPAI (formerly Inland Western) Lakewood LLC	Real Estate	-	-	-	44,923,600	2	1.05%
BRE (formerly Roc II) WA Village at Seeley Lake LLC	Real Estate	-	-	-	42,043,700	3	0.98%
Puget Sound Energy/Gas	Energy	-	-	-	22,905,551	4	0.53%
Lakha Properties-Lakewood TC LLC	Real Estate	-	-	-	20,939,600	5	0.49%
Beaumont Lakewood Associates LLC	Real Estate	-	-	-	20,177,300	6	0.47%
Lakewood Cinema Plaza	Movie Theatre	-	-	-	18,234,900	7	0.42%
Wal-Mart Stores Inc #2403	Retail	-	-	-	17,668,700	8	0.41%
Green Leaf Lakewood LLC	Real Estate Investment	-	-	-	16,761,400	10	0.39%
TOTAL		\$ 906,155,000		8.13%	\$ 317,656,822		7.39%

Note: Values are based on current year assessed value for following year taxes.

Total Assessed Value for 2023: \$ 11,150,721,653

Source:

Pierce County Assessor Treasurer

Statistical Information (continued)

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal	Collected within the fiscal year of the levy			Total Collections to Date			Total Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Tax Levy
	Taxes Levied for the Fiscal Year*	Amount	Percentage of Levy	Collections in Subsequent Years**	Amount	Percentage of Levy		
2014	\$ 6,437,173	\$ 6,248,259	97.07%	\$ 188,914	\$ 6,437,173	100.00%	(0)	0.00%
2015	6,661,998	6,413,233	96.27%	248,766	6,661,998	100.00%	0	0.00%
2016	6,826,047	6,545,433	95.89%	280,614	6,826,047	100.00%	(0)	0.00%
2017	7,072,943	6,738,954	95.28%	333,832	7,072,786	100.00%	157	0.00%
2018	7,106,714	6,935,521	97.59%	170,912	7,106,433	100.00%	281	0.00%
2019	7,242,385	7,070,452	97.63%	171,632	7,242,084	100.00%	302	0.00%
2020	7,302,273	7,160,585	98.06%	140,629	7,301,214	99.99%	1,059	0.01%
2021	7,410,129	7,314,306	98.71%	85,065	7,399,371	99.85%	10,758	0.15%
2022	7,655,949	7,558,006	98.72%	69,585	7,627,591	99.63%	28,357	0.37%
2023	9,537,945	7,695,467	80.68%	-	7,695,467	80.68%	1,842,477	19.32%

*Includes initial levy amount for the fiscal year and subsequent year certification adjustments.

**Amounts reported for current year are reported in the following year and adjusted for subsequent years' collection.

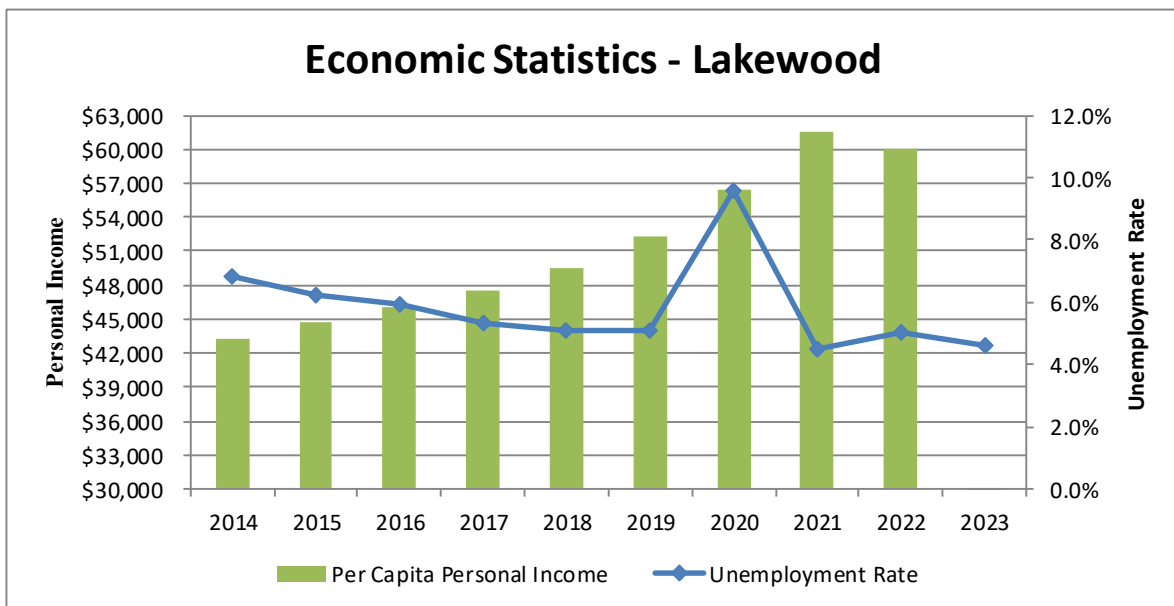
Source:

Pierce County Assessor/Treasurer

Statistical Information (continued)

Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Lakewood Population ⁽¹⁾	Lakewood Personal Income (in thousands) ⁽²⁾	Pierce County Per Capita Personal Income ⁽³⁾	School Enrollment ⁽⁴⁾	Median Household Income ⁽⁵⁾ (Pierce County)	Unemployment Rate ⁽⁶⁾
2014	58,360	\$ 2,526,229	\$ 43,287	12,254	\$ 59,998	6.8%
2015	58,400	2,616,028	44,795	12,285	59,566	6.2%
2016	58,800	2,704,330	45,992	12,346	61,042	5.9%
2017	59,280	2,820,720	47,583	12,885	65,517	5.3%
2018	59,350	2,937,113	49,488	12,953	71,208	5.1%
2019	59,670	3,126,052	52,389	12,618	78,779	5.1%
2020	63,612	3,591,979	56,467	12,019	80,236	9.6%
2021	63,600	3,916,488	61,580	12,022	85,492	4.5%
2022	63,800	3,827,107	59,986	12,736	92,793	5.0%
2023	64,150	-	-	12,182	95,897	4.6%



- (1) State of Washington, Office of Financial Management. Updated 2020 with US Census count.
- (2) Pierce County Per Capita Personal Income applied to Lakewood population. See (3)
- (3) Pierce County Per Capita Personal Income as provided by Bureau of Economic Analysis (BEA). 2023 data will be available on November 2024 - Previous years have been updated per revisions by the BEA.
- (4) Clover Park School District which is the largest in Lakewood.
- (5) Median household income from the Washington State Office of Financial Management (OFM). 2022 data is a preliminary estimate and 2023 data is a projection. Previous years have been updated per revisions by the OFM.
- (6) Pierce County Unemployment Rate as provided by the Bureau of Labor Statistics (BLS) - Previous years have been updated per revisions by the BLS.

Statistical Information (continued)

Principal Employers
Current Year and Ten Years Ago

Employer	Type of Business	2023			2014		
		Number of Employees	Rank	% of Total City Employment	Number of Employees	Rank	% of Total City Employment
Western State Hospital	Public Sector - Mental Health Facility	2,700	1	8.8%	1,750	2	6.7%
Clover Park School District	Public Sector - Education	1,502	2	4.9%	1,833	1	7.1%
Pierce Transit	Public Sector - Transportation	900	3	2.9%	827	6	3.2%
Camp Murray	Military - National Guard	838	4	2.7%	1,000	3	3.8%
Pierce College	Public Sector - Education	695	5	2.3%	887	4	3.4%
Aero Precision USA	Accessories Manufacturer	633	6	2.1%	-	-	0.0%
Korean Women's Association	Health Care	583	7	1.9%	-	-	0.0%
St. Clare Hospital	Health Care	560	8	1.8%	848	5	3.3%
Aacres WA LLC / Dungarvin	Private Social Services Network	550	9	1.8%	420	8	1.6%
Hope Human Services	Miscellaneous Health Practitioners	500	10	1.6%	-	-	0.0%
McClane Northwest	Transportation/Warehousing	460	11	1.5%	425	7	1.6%
Clover Park Technical College	Public Sector - Education	420	12	1.4%	400	9	1.5%
Wal-Mart	Retail	400	13	1.3%	372	10	1.4%
		<u>10,741</u>		<u>34.90%</u>	<u>8,762</u>		<u>33.70%</u>

2023 Jobs in Lakewood: 30,779

Source:

City of Lakewood Community and Economic Development Department

Statistical Information (continued)

Capital Assets by Function
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Transportation										
Street (center line miles)	180	180	180	180	180	180	180	180	180	180
Signals City-owned and maintained	69	69	69	69	69	69	69	67	64	64
Signals WSDOT-owned and maintained	9	9	11	11	11	11	10	10	6	6
Signals West Pierce Fire-owned and Pierce County maintained	3	3	3	3	3	3	3	3	2	2
Signals City-owned and WSDOT-maintained	3	3	3	3	3	3	2	2	2	2
Signals - City -owned and Tacoma Maintained	1	1	-	-	-	-	-	-	-	-
Street lights City-owned and maintained	614	614	2,176	2,176	2,277	2,372	2,525	2,525	2,663	2740
Street lights City-owned and TPU maintained	420	420	-	-	-	-	-	-	-	-
Street lights City-owned and Lakeview maintained	698	698	-	-	-	-	-	-	-	-
Street lights PSE-owned and maintained	1,071	1,071	1,071	1,071	1,098	1,098	1,710	1,710	1,710	1710
Street lights TPU-owned and maintained	353	353	-	-	-	-	-	-	-	-
Culture & Recreation										
Developed parks - acreage	80	80	82	82	82	82	82	82	82	82
Developed parks - number of parks	12	13	13	12	12	12	12	12	12	12
Undeveloped parks - acreage	467	467	467	467	467	467	467	467	467	482
Playgrounds	11	11	11	11	11	11	11	11	11	11
Skateparks	2	2	2	2	2	2	2	2	2	2
Tennis courts - public	1	1	1	1	1	1	1	1	1	1
Baseball fields	9	9	9	9	9	9	9	9	9	9
Soccer fields	7	7	7	7	7	7	7	7	7	5
Picnic shelters	10	10	11	12	12	12	13	14	14	14
Community gardens	2	2	2	2	2	2	2	2	2	2
Senior Center	1	1	1	1	1	1	1	1	-	-

Source:

- City of Lakewood Public Works Department (GIS Data)
- City of Lakewood Parks, Recreation, and Community Services Department

Statistical Information (continued)

Operating Indicators by Function
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
SECURITY OF PERSONS & PROPERTY										
Police Information										
Offenses:										
Forcible Rape (including attempts)	34	58	55	67	38	59	34	29	32	29
Robbery	89	93	103	94	90	107	73	113	112	114
Criminal Homicide	1	2	-	5	7	7	4	8	4	5
Aggravated Assault	247	339	375	322	332	384	371	414	484	435
Vehicle Theft	215	260	368	375	382	321	480	657	1,013	1,174
Burglary (commercial & residential)	644	566	616	507	492	421	499	488	517	417
Larceny	1,681	1,991	2,097	2,052	2,041	1,723	1,788	1,990	1,825	1,142
Arson	15	13	15	11	15	9	9	21	19	9
Citations:										
Traffic	8,980	8,202	6,595	5,023	3,697	5,493	2,615	1,482	1,012	4,037
Red Light Photo	8,827	10,586	7,289	11,336	11,927	12,644	10,525	14,833	15,830	13,661
Fixed Speed Photo	4,669	3,384	9,749	6,198	6,571	6,876	2,242	10,597	10,292	9,150
ECONOMIC ENVIRONMENT										
Building Related Permits & Values										
Building Permits	1,339	1,336	1,207	1,540	1,718	1,839	1,771	1,562	1,734	1,796
Estimated Value (in millions)	\$ 52	\$ 56	\$ 65	\$ 76	\$ 124	\$ 88	\$ 161	\$ 157	\$ 89	\$ 99

Sources:

- City of Lakewood Police Department.
- City of Lakewood Community and Economic Environment Department

Glossary of Budget Terms

The following are definitions for common terms found in budget summary statements, as well as an explanation of financial terms, found in this budget document.

Accounting System	The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.
Accrual Basis	Accrual basis of accounting is used in proprietary (enterprise and internal service) funds. Under it, transactions are recognized when they occur. Revenues are recognized when earned and expenses are recognized when incurred. "When" cash is received or disbursed is not a determining factor.
Adjusted Budget	The budget as revised through supplemental appropriations approved by Council during the year.
Allocation	To set aside or designate funds for specific purposes. An allocation does not authorize the expenditure of funds.
American Rescue Plan Act	The American Rescue Plan Act of 2021 is a \$1.9 trillion coronavirus rescue package designed to facilitate the United States' recovery from the devastating economic and health effects of the COVID-19 pandemic.
Appropriation	An authorization made by the City Council which permits officials to incur obligations against and to make expenditures of governmental resources.
Arbitrage	The excess of the yield on investments acquired with gross proceeds of a bond issue over the bond yield of the issue. This excess must be rebated to the United States Treasury, and is called arbitrage rebate.
Assessed Valuation	The estimated value placed upon real and personal property by the King County Assessor as the basis for levying property taxes.
Audit	A systematic examination of resource utilization concluded in a written report. It is a test of management's internal accounting controls and is intended to: <ul style="list-style-type: none"> • ascertain whether financial statement fairly present financial positions and results of operations; • test whether transactions have been legally performed; • identify areas for possible improvements in accounting practices and procedures; • ascertain whether transactions have been recorded accurately and consistently; • and ascertain the stewardship of officials responsible for governmental resources
BARS	The State of Washington prescribed <u>Budgeting, Accounting, Reporting Systems</u> Manual for which compliance is required for all governmental entities in the State of Washington.
Balanced Budget	State law prescribes a balanced budget is total expenditures and other uses no to exceed total resources (current revenue plus beginning fund balance). The City of Lakewood's policy further requires that ongoing expenditures do not exceed ongoing revenues. A balanced budget for Lakewood must meet both conditions.

Base Budget	Ongoing expense for personnel, contractual services, and the replacement of supplies and minor equipment required to maintain service levels previously authorized by City Council.
Beginning Fund Balance	The resources that are unspent from the previous year and are available in the subsequent fiscal year for expenditures. Since these resources are typically available due to under expenditures in the previous year or unexpected revenues, it is prudent to not utilize these resources for ongoing operational expenditures.
Benefits	Employer contributions paid by the City as part of the conditions of employment. Examples include: health/dental insurance, state public employees retirement system, city retirement system, and employment security.
Biennial Budget	A budget applicable to a two-year fiscal period.
Bond Instrument) (Debt	A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.
Budget	A plan of financial operation embodying an estimate of expenditures for a given period and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.
Budget Amendment	A change to a budget adopted in accordance with State law. A budget may be amended to increase expenditures/expenses at the fund level by ordinance without public notice or public hearing requirements, when unanticipated revenues occur or emergencies exist (RCW 35A.33.080 and 35A.33.120). The City Manager is authorized to make budget amendments between organizations of the same fund, as long as there is no change in the total budget for that fund.
Budget Calendar	The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.
Budgets and Budgetary Accounting	The City of Lakewood budgets its funds in accordance with Revised Code of Washington (RCW) 35A.33. In compliance with the Code, annual appropriations are adopted for the General, Special Revenue, Debt Service and Capital Projects Fund. Any unexpended appropriations lapse at the end of the fiscal year. For Governmental Funds, there is no substantial difference between budgetary basis and generally accepted accounting principles. Annual appropriated budgets are adopted at the fund level.
Budgetary Control	The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.
Budget Document	The official written statement prepared by the budget office and supporting staff, which presents the proposed budget to the City Council.
Community Development Block Grant (CDBG)	Funding provided for the purpose of carrying out eligible community development and housing activities.
Capital	Expenditures made to acquire, reconstruct, or construct major fixed or capital assets. A fixed asset is a tangible object of a long-term character which will

continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. A capital asset must exceed \$5,000 in cost and have an expected useful life expectancy of 12 months. For purposes of this definition, a "fixed asset" includes a group of items purchased together that will be used "for a single purpose" and which could not be used effectively by themselves.

Capital Facilities Plan (CFP)	A capital facilities plan includes an inventory of existing facilities, a forecast of future needs, proposed locations, capacities for new or expanded facilities, and a financing plan. The financing plan outlines the costs, revenues and time schedules for each capital improvement project. In compliance with the Growth Management Act legislation within the State of Washington, the City is preparing such a plan.
Capital Improvement Program (CIP)	A plan for capital expenditures to be incurred each year over a period of five or more future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.
Certificates of Participation	A certificate of participation represents a divided share of a lease that is assigned or marketed to investors. These debt instruments typically represent general obligation debt but can also be issued by enterprises.
Certificate of Deposit	A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period at a specified interest rate.
Comprehensive Plan	A general plan that outlines growth and land use for residential, commercial, industrial, and open space areas.
Consumer Price Index (CPI)	A statistical description of price levels provided by the United States Department of Labor. The index is used as a measure of change in the cost of living.
Contingency	A budgetary reserve set aside for emergencies or unforeseen expenditures for which no other budget exists.
Cost of Living Adjustment (COLA)	An increase in salaries to offset the adverse effect of inflation on compensation.
Councilmanic Bonds	Councilmanic bonds refer to bonds issued with the approval of the Council as opposed to voted bonds which must be approved by vote of the public. Councilmanic bonds must not exceed .75% of the assessed valuation.
Debt Service	Payment of interest and repayment of principal to holders of the City's debt instruments.
Deficit	<ul style="list-style-type: none"> (1) The excess of an entity's liabilities over its assets (see Fund Balance) (2) The excess of expenditures or expenses over revenues during a single accounting period.
Department	Basic organizational unit of City government responsible for carrying out a specific function.
Depreciation	<ul style="list-style-type: none"> (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.
Division	A group of homogenous cost centers within a department.

Designated Fund Balance	Fund balance that is not legally restricted to a specific use, but is nonetheless planned to be used for a particular purpose. For example, the General Fund has a fund balance that is designated for contingency. There is no legal restriction on the use of this fund balance, but it is budgeted to provide financial stability.
Enterprise Fund	A fund type used to account for operations that are financed or operated in a manner similar to private business enterprise where the intent of the governing body is that costs or providing goods and services be recovered primarily through user charges.
Expenditures/ Expenses	Where accounts are kept on the modified accrual basis (expenditures) or accrual basis (expenses) of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.
Fees	A general term used for any charge for services levied by government associated with providing a service, permitting an activity, or imposing a penalty. Major types of fees include business and non-business licenses and user charges.
Fiscal Year	A twelve (12) month period designated as the operating year by an entity. For Lakewood, the fiscal year is the same as the calendar year.
Full-Time Equivalent Position (FTE)	FTE is a measure of a position by its budgeted hours. For example, 1 FTE equals 2,080 hours and .75 FTE equals 1,566 hours.
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives. (See the fund divider pages for specific fund category definitions.)
Fund Balance	Difference between assets and liabilities (the equity) reported in governmental funds. Fund balances are classified as reserved or unreserved/undesignated. <div style="margin-left: 40px;">Reserved funds: an account used to indicate that a portion of fund equity is legally restricted for a specific purpose.</div> <div style="margin-left: 40px;">Unreserved or undesignated funds: the funds remaining after reduction for reserved balances.</div> <p>In addition, many of the special funds are themselves restricted as to use, depending on legal restrictions governing the levy of the funds they contain.</p>
General Fund	This fund is supported by taxes, fees, and other revenues that may be used to pay the expense and liabilities of the City's general services and programs for citizens that are not separately accounted for in a special purpose fund.
General Obligation	Bonds for which the full faith and credit of the insuring government are pledged for Bonds payment.
Goal	A long-range statement of broad direction, purpose, or intent, based on the needs of the community.
Grant	A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from state and federal governments. Grants are typically made for specified purposes.

Growth Management Act (GMA)	Legislation enacted in 1990 by the State Legislature requiring that all jurisdictions in the larger counties adopt new comprehensive plans by the end of 1993. This was enacted due to the enormous growth experienced in the State and the lack of uniform guidance for related development. This Act further specified that all plans conform to a broad set of guidelines set out by the State and that they be compatible with the guidelines of both the parent county and neighboring jurisdictions. Eight specific elements, including concurrency, are required to be included in every Comprehensive plan. Concurrency requires that infrastructure be available at the same time as new development.
Infrastructure	The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends (e.g. streets, roads, water systems)
Indebtedness	The state of owing financial resources to other financial institutions and investors.
Interfund Services	Payments for services rendered made by one City department or fund to another. Internal Service Fund billings are included in the category. These billings, however, also include equity transfers to internal service funds in support of "first time" asset acquisitions.
Interfund Transfers	Contributions from one City fund to another in support of activities of the receiving fund. Loans are not included.
Intergovernmental Services	Services purchased from other government agencies and normally include types of services that only government agencies provide.
Internal Control	A plan of organization for purchasing, accounting, and other financial activities, which, among other things, provides that: <ul style="list-style-type: none"> • The duties of employees are subdivided so that no single employee handles a financial action from beginning to end. • Proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed. • Records and procedures are arranged appropriately to facilitate effective control.
Internal Service Fund	Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis.
Investment	Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.
Level of Service	Used generally to define the existing services, programs, and facilities provided by the government for its citizens. Level of service in any given activity may be increased, decreased, or remain the same, depending on the needs, alternatives, and available resources.
Levy	To impose a tax, special assessment or service charge for the support of government activities. The term most commonly refers to the real and personal property tax levy.
Levy Rate	The rate at which taxes, special assessments or service charges are imposed. For example, the real and personal property tax levy is the rate at which property is taxed per \$1,000 of assessed valuation. The rate is determined by calculating the

		ratio of the maximum amount of property tax revenue allowable under state law and the total assessed valuation within the taxing district.
Liability		Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.
Long-Term Debt		Debt with a maturity of more than one year after the date of issuance.
Mitigation Fees		Fees paid by developers toward the cost of future improvements to City infrastructure, which improvements are required due to the additional demands generated by new development.
Modified	Accrual	Modified Accrual Basis of accounting is used in governmental fund types (general, special revenue, debt service, and capital project funds). Under it, revenues and other financial resource increments are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are generally recognized when they are incurred (bring forth a liability).
Net Interest Cost		This is the traditional method of calculating bids for new issues of municipal (NIC) securities. It is computed as either: (a) Dollar Cost: total scheduled coupon payments + bid discount (- bid premium), or (b) Interest Rate: total scheduled coupon payments + bid discount (- bid premium) divided by bond year dollars. Bond year dollars is the sum of the number of years each bond in an issue is scheduled to be outstanding multiplied by its par value.
Object		As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personnel services, contractual services, and materials and supplies.
Objective		A specific measurable achievement that may be accomplished within a specific time frame.
Operating Budget		An operations plan, expressed in financial terms, whereby an operating program is funded for a single year. Per state law, operating budgets lapse at year-end.
Performance Measures		A performance measure is an indicator of the attainment of an objective. It is a specific quantitative measure of work performed or services provided within an activity or program, or it may be a quantitative measure of results obtained through a program or activity.
Personnel Services		Includes total wages and benefits.
Program Activity		A broad function or a group of similar or related services/activities having a common purpose.
Proposed Budget		The City Manager's recommended budget submitted to the City Council and Public in October of each year.
Proprietary Funds		Recipients of goods or services pay directly to these funds. Revenues are recorded at the time services are provided, and all expenses incurred in earnings and revenues are recorded in the same period. As a result, there is a direct cause and effect relationship between revenues and expenses in these funds.
Public Works Trust Fund Loans (PWTFLL)		A state revolving loan fund that provides low interest loans to help local governments maintain or improve essential public works systems.

Rainy Day Reserve	The Rainy Day Reserves was established during the 2007/08 mid-biennium budget adjustment where Council authorized setting aside \$2 million of the General fund unallocated balance to be used to offset temporary declines in General Fund revenues due to an economic downturn.
RAISE Grants	A Rebuilding American Infrastructure with Sustainability and Equity (RAISE), or RAISE Discretionary Grant provide that provides a unique opportunity for the Department of Transportation to invest in road, rail, transit and port projects to achieve national objectives. Previously known as Better Utilizing Investments to Leverage Development (BUILD) and Transportation Investment Generating Economic Recovery (TIGER) Discretionary Grants.
Real Estate Excise Tax (REET)	A tax levied on real estate sales and used for payment of debt and capital purposes.
Replacement	A portion of fund equity built up for specific assets for the purpose of purchasing the replacement of those assets.
Reserve	An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.
Residual Equity Transfer	Non-recurring or non-routine interfund transfers of equity between funds.
Resources	Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.
Retained Earnings	An equity account reflecting the accumulated earnings of a proprietary (internal service or enterprise) fund. In this budget document, the balance derived excludes asset depreciation expenditures. When depreciation is charged to user organizations, as in internal service funds, the cash balance remaining (ending retained earnings), therefore, represents the asset replacement reserve being accumulated.
Revenue	Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue.
Revenue Estimate	A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.
SBITA	Subscription Based Information Technology Arrangements (SBITA) – A SBITA is a contract that conveys control of the right to use another party's information technology software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction.
Salaries and Wages	Amounts paid for personal services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime, temporary help, and car allowances.

Services and Charges	Services acquired from and fees/payments made to vendors. These include printing, publications, auditing, police protection, street maintenance, public health programs, office rent, telecommunications, and social welfare programs.
Special Revenue Funds	Funds that are dedicated for a specific purpose requiring an additional level of accountability and are collected in a separate account outside of the General Fund.
Standard Work Year	2,080 hours or 260 days is equivalent of one work year.
Strategic Plan	A plan outlining the goals and strategies the City will focus on over the next six years.
Subsidy	Financial assistance provided by one fund to another fund (e.g. General Fund subsidy of the Street Fund)
Supplemental Appropriation	An appropriation approved by Council after the initial budget adoption. Supplemental appropriations are approved by Council during the year.
Supplies	Items used to deliver services, such as office supplies, short-lived minor equipment with no material value, periodicals and books, and generic computer software.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include special assessments, fees, or charges for services.
Tax Rate	The amount of tax stated in terms of units per \$1,000 of assessed value of taxable property. The tax rate is the result of dividing the tax levied by the assessed value of the taxing district.
Transportation Improvement Program (TIP)	A comprehensive program used to identify specific transportation projects for improvement to enhance local, regional, state, and federal transportation systems.
Unreserved Fund Balance	The difference between fund assets and fund liabilities of governmental or similar trust funds that is available for general expenditures.
User Fees	The payment of a fee for direct receipt of a public service by the person benefiting from the service.
Yield	The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.

Acronym List	
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AA	Affirmative Action
AASHTO	American Association of State Highway and Transportation Officials
ACFR	Annual Comprehensive Financial Report
ACLU	American Civil Liberties Union
ADA	Americans with Disability Act
ADU	Accessory Dwelling Unit
A&E	Architecture and Engineering
AFIS	Automated Fingerprint Information System
AFSCME	American Federal, State, County, and Municipal Employees
AICP	American Institute of Certified Planners
AICPA	American Institute of Certified Public Accountants
AICUZ	Air Installation Compatible Use Zone
A/P	Accounts Payable
ALMD	American Lake Management District
APA	American Planning Association
APWA	American Public Works Association
A/R	Accounts Receivable
ARMA	Association of Records Managers and Administrators
ARPA	American Rescue Plan Act
ASCE	American Society of Civil Engineers
ASPA	American Society for Public Administration
AV	Assessed Valuation
AWC	Association of Washington Cities
BARS	Budgeting, Accounting, and Reporting System (State)
BHCT	Behavioral Health Contact Team
BLS	Business License System
BRE	Business Retention & Expansion
CARES	Coronavirus Aid, Relief, and Economic Security Act
CC	City Council
CDBG	Community Development Block Grant
CED	Community & Economic Development (City Department)
CERT	Comprehensive Emergency Response Program
CFP	Capital Facilities Plan / City Facilities Preferred Plan
CIP	Capital Improvement Program/City Improvement Plan
CIU	Criminal Investigations Unit (of the City's Police Department)
CLRP	Comprehensive Long Range Plan
CLUP	Comprehensive Land Use Plan
CJTC	Criminal Justice Training Commission
CM	City Manager
CMC	Certified Municipal Clerk
COL	City of Lakewood
COP	Certificate of Participation
COVID	Coronavirus (COVID-19)
CPI	Consumer Price Index
CPSD	Clover Park School District
CPTED	Crime Prevention Through Environmental Design
CRF	Coronavirus Relief Funds
CSO	Community Service Officer (Police Department)
CSRT	Community Safety Resource Team (Police Department)

Acronym List (continued)

CTR	Commute Trip Reduction
DARE	Drug Awareness Resistance Education (Police Department)
DEA	Drug Enforcement Agency
DEI	Diversity, Equity & Inclusion
DOC	Department of Corrections
DOD	Department of Defense
DOE	Department of Energy (U.S.)
DOL	Department of Labor (U.S.)
DOJ	Department of Justice
DMS	Document Management System
DP	Data Processing
DRS	Department of Retirement Systems
DS	Determination of Significance
DV	Domestic Violence
ECC	Emergency Coordination Center
EDB	Economic Development Board
EDC	Economic Development Council
EDCPC	Economic Development Council Pierce County
EEO	Equal Employment Opportunity
EEOC	Equal Employment Opportunity Commission
EHM	Electronic Home Monitoring
EIS	Environmental Impact Statement
EOC	Emergency Operations Center
EPA	Environmental Protection Agency
ESA	Endangered Species Act
FAA	Federal Aviation Administration
FAUS	Federal Aid to Urban Systems
FBI	Federal Bureau of Investigations
FCC	Federal Communication Commission
FEMA	Federal Emergency Management Act
FHWA	Federal Highway Administration
FIRE	Finance, Insurance and Real Estate
FLSA	Fair Labor Standards Act
FSP	Fort Steilacoom Park
FTA	Federal Transit Administration
FTE	Full Time Equivalent Employee
FTP	File Transfer Protocol
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association (of US & Canada)
GIS	Geographical Information System
GMA	Growth Management Act (of 1990)
GMMC	Growth Management Coordination Committee
GO	General Obligation - as in - "GO Bond"
HCT	Highway Capacity Transit
HOA	Home Owners Association
HOV	High Occupancy Vehicle
HR	Human Resources (City Division)
HRIS	Human Resource Information System

Acronym List (continued)

HS	Human Services (City Division)
HUD	Department of Housing & Urban Development (Federal)
IAC	Interagency Committee (Grant for Outdoor Recreation)
IAPMO	International Association of Plumbing & Mechanical Officials
ICBO	International Conference of Building Officials
ICC	International Code Council
ICMA	Institute of Certified Management Accountants
ICMA	International City Management Association
ICS	Incident Command System
IIMC	International Institute of Municipal Clerks
IFTE	Institute for Transportation and the Environment
ILA	Interlocal Agreement
INPRA	International Northwest Parks and Recreation Association
INS	Immigration and Naturalization Service
IPD	Implicit Price Deflator
IPMA	International Personnel Management Association
IRS	Internal Revenue Service
ISTEA	Intermodal Surface Transportation Efficiency Act (12/91)
IT	Information Technology
JBLM	Joint Base Lewis McChord
JLARC	Joint Legislative Audit and Review Committee
JLUS	Joint Land Use Study
LAAPAC	Lakewood African American Police Advisory Committee
LASA	Living Access Support Alliance
LEOFF	Law Enforcement Officers and Firefighters Retirement System
LG	Legal (City Department)
LGIP	Local Government Investment Pool
LID	Local Improvement District
LIFT	Local Infrastructure Financing Tool
LMC	Lakewood Multicultural Coalition (Non-Profit Organization)
LMC	Lakewood Municipal Code
LPIG	Lakewood Police Independent Guild
LPMG	Lakewood Police Management Guild
LOCAL	Local Option Capital Asset Lending
LOS	Level of Service
LTAC	Lodging Tax Advisory Committee
LTGO	Limited Tax General Obligation
M&O	Maintenance and Operations
MC	Municipal Court
MFTE	Multi-Family Tax Exemption
MHP	Mental Health Professional
MRSC	Municipal Research and Services Center (of Washington)
MVET	Motor Vehicle Excise Tax
NCZ	North Clear Zone
NHRMA	National Human Resources Managers Association
NIC	Net Interest Cost
NIGP	National Institute of Government Purchasing
NIMS	National Incident Management Systems
NLC	National League of Cities

Acronym List (continued)

NOFA	Notice of Fund Availability
NPDES	National Pollutant Discharge Elimination System
NPELRA	National Public Employer Labor Relations Association
NRPA	National Recreation Park Association
NSP	Neighborhood Stabilization Program
NTSP	Neighborhood Traffic Safety Program
O&M	Operations and Maintenance
OEA	Office of Economic Adjustment
OLDCC	Office of Local Defense Communities Cooperation
OMB	Office of Management & Budget (Federal)
OPD	Office of Public Defense
PAA	Potential Annexation Area
PAFR	Popular Annual Financial Report
PALs	Pedestrian Accident Locations
PCHA	Pierce County Housing Authority
PCLS	Pierce County Library System
PD	Police Department
PHA	Public Housing Authority
PMS	Pavement Management System
PO	Purchase Order
PRA	Public Records Act
PRCS	Parks Recreation and Community Services (City Department)
PRIMA	Public Risk/Insurance Management Association
PSFOA	Puget Sound Finance Officers Association
PSRC	Puget Sound Regional Council
PSS	Professional Standards Section (of the City's Police Department)
PWE	Public Works Engineering (City Department)
PWTFLL	Public Works Trust Fund Loan
QFR	Quarterly Financial Report
RCW	Revised Code of Washington
R/D	Retention/Detention
REET	Real Estate Excise Tax
REPI	Readiness and Environmental Protection Integration
RFB	Request for Bid
RFP	Request for Proposal
RFQ	Request for Qualifications
RHSP	Rental Housing Safety Program
ROW	Right-of-Way
RTA	Regional Transit Authority
SBITA	Subscription Based Information Technology Arrangements
SAO	State Auditor's Office
SCA	Sound Cities Association
SCATBD	South County Area Transportation Board
SEPA	State Environment Policy Act
SOP	Standard Operating Procedure
SOV	Single Occupancy Vehicle
SOW	Statement of Work
SRT	Special Response Team
SS911	South Sound 911

Acronym List (continued)

SST	Streamlined Sales Tax
SWM	Surface Water Management
SSHA ³ P	South Sound Housing Affordability Partnership
SSMCP	South Sound Military Communities Partnership
TBD	Transportation Benefit District
TCU	Transportation, Communications, Utilities
TIA	Transportation Improvement Account
TIB	Transportation Improvement Board
TIC	True Interest Cost
TIGER	Transportation Investment Generating Economic Recovery
TIP	Transportation Improvement Plan
UATA	Urban Arterial Trust Account
UAB	Urban Arterial Board
UBC	Uniform Building Code
UCADB	Uniform Code for Abatement of Dangerous Buildings
UEC	Uniform Electrical Code
UFC	Uniform Fire Code
UGB	Urban Growth Boundary
UHC	Uniform Housing Code
ULI	Urban Land Institute
UMC	Uniform Mechanical Code
UPC	Uniform Plumbing Code
USAF	United States Air Force
USDA	United States Department of Agriculture
USDOT	United States Department of Transportation
USSSA	United States Slow-Pitch Softball Association
VA	Veterans Administration
VLF	Vehicle License Fee
VMT	Vehicle Miles Traveled
VPN	Virtual Private Network
VRM	Vehicle Radio Modem
W-2	Earnings Statement (IRS)
W-4	Withholding Statement (IRS)
W-9	Request for Taxpayer Federal Identification Number (IRS)
WABO	Washington Association of Building Officials
WAC	Washington Administrative Code
WACE	Washington Association of Code Enforcement
WAPELRA	Washington Public Employer Labor Relations Association
WASPC	Washington Association of Sheriffs and Police Chiefs
WATPA	Washington Auto Theft Prevention Authority
WCIA	Washington Cities Insurance Authority
WCMA	Washington Cities Managers Association
WEDA	Washington Economic Development Council
WFOA	Washington Finance Officers Association
WMBE	Woman/Minority Business Enterprise
WMCA	Washington Municipal Clerks Association
WPFR	West Pierce Fire and Rescue
WPTA	Washington Public Treasurers Association
WRPA	Washington Recreation and Parks Association

Acronym List (continued)

WSAO	Washington State Auditor's Office
WSAMA	Washington State Association of Municipal Attorneys
WSBA	Washington State Bar Association
WSDOE	Washington State Department of Ecology
WSDOT	Washington State Department of Transportation
WSH	Western State Hospital
WSRA	Washington State Recycling Association

Budget Detail

City Council

2025/2026 Budget Detail
City Council
Ongoing Budget

	Year 2025	Year 2026
	\$29,715	\$29,715
001.0000.01.511.60.31.005 Meeting Meals	\$1,500	\$1,500
Meeting Supplies	\$1,200	\$1,200
Meeting Supplies	\$300	\$300
001.0000.01.511.60.43.001 Transportation	\$2,780	\$2,780
Association of Washington Cities (AWC) - Annual Conference - 2 Attendees	\$600	\$600
Association of Washington Cities (AWC) - Municipal Budget & Fiscal Management	\$180	\$180
Washington DC - Federal Advocacy	\$2,000	\$2,000
001.0000.01.511.60.43.002 Lodging Charges	\$3,275	\$3,275
Association of Washington Cities (AWC) - Annual Conference - 2 Attendees	\$1,220	\$1,220
Association of Washington Cities (AWC) - Annual Conference - 2 Attendees	\$180	\$180
Association of Washington Cities (AWC) - Municipal Budget & Fiscal Management	\$250	\$250
Association of Washington Cities (AWC) - Municipal Budget & Fiscal Management	\$25	\$25
Washington DC - Federal Advocacy	\$1,600	\$1,600
001.0000.01.511.60.43.003 Mileage Reimbursements	\$625	\$625
Mileage Reimbursements	\$450	\$450
Mileage Reimbursements	\$175	\$175
001.0000.01.511.60.43.004 Conference Meals	\$1,060	\$1,060
Association of Washington Cities (AWC) - Annual Conference - 2 Attendees	\$460	\$460
Washington DC - Federal Advocacy	\$600	\$600
001.0000.01.511.60.43.005 Parking Reimbursements	\$200	\$200
Parking	\$100	\$100
Parking	\$100	\$100
001.0000.01.511.60.49.003 Registration	\$1,960	\$1,960
Association of Washington Cities (AWC) - Action Days	\$150	\$150
Association of Washington Cities (AWC) - Action Days	\$50	\$50
Association of Washington Cities (AWC) - Annual Conference - 2 Attendees	\$750	\$750
Association of Washington Cities (AWC) - Annual Conference - 2 Attendees	\$250	\$250
Association of Washington Cities (AWC) - Municipal Budget & Fiscal Management	\$275	\$275
Economic Development Council Annual Meeting	\$100	\$100
Economic Development Council Annual Meeting - Sponsored by Planning & Public Works Dept.	(\$100)	(\$100)
Lakewood Chamber of Commerce Membership Meetings	\$360	\$360
Military Affairs Banquet (Air Force)	\$125	\$125
001.0000.01.511.60.49.005 Printing & Binding	\$140	\$140
Business Cards	\$140	\$140
001.0000.01.511.60.49.011 Special Events	\$3,000	\$3,000
Community Connector Event	\$2,770	\$2,770
Community Connector Event	\$230	\$230

2025/2026 Budget Detail
City Council
Ongoing Budget

001.0000.01.511.60.49.014	Youth Council	\$11,725	\$11,725
Award Certificates		\$25	\$25
Initial Kick Off Meeting Meal		\$100	\$100
Making A Difference Day Supplies		\$400	\$400
Shirts		\$1,200	\$1,200
Youth Summit		\$10,000	\$10,000
001.0000.01.573.90.31.001	Office & Operating Supplies	\$100	\$100
Office Supplies		\$100	\$100
001.0000.01.573.90.31.005	Meeting Meals	\$400	\$400
Host Official Meeting for Lakewood Sister Cities Association Members		\$400	\$400
001.0000.01.573.90.41.001	Professional Services	\$1,600	\$1,600
Annual International Festival and Association		\$1,600	\$1,600
001.0000.01.573.90.43.001	Airfare	\$1,350	\$1,350
City Officials to Visit Sister or Friendship		\$1,350	\$1,350

2025/2026 Budget Detail
City Council
1-Time Budget

	Year 2025	Year 2026
	\$12,000	\$0
001.9999.01.573.90.43.001 Airfare	\$12,000	\$0
City Officials to Sister City of Bauang, Phillipines	\$12,000	\$0

Budget Detail

City Manager

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2025/2026 Budget Detail
City Manager/Executive
Ongoing Budget

	Year 2025	Year 2026
	\$146,120	\$143,231
001.0000.03.513.10.41.001 Professional Services	\$128,040	\$129,991
Governmental Relations Contract - Federal	\$63,000	\$63,000
Governmental Relations Contract - State	\$66,280	\$66,280
Governmental Relations Contract - State	(\$1,240)	\$711
001.0000.03.513.10.43.001 Transportation Charges	\$2,700	\$1,500
International City Managerment Association (ICMA) - Annual Conference - 2 Attendees	\$1,200	\$1,200
International City Managerment Association (ICMA) - Annual Conference - 2 Attendees	\$0	(\$1,200)
Washington DC Federal Legislative Delegation Meetings - 2 Trips Per Year	\$1,500	\$1,500
001.0000.03.513.10.43.002 Lodging Charges	\$5,420	\$3,420
Association of Washington Cities (AWC) - Annual Conference - 2 Attendees	\$1,220	\$1,220
International City Managerment Association (ICMA) - Annual Conference - 2 Attendees	\$2,000	\$2,000
International City Managerment Association (ICMA) - Annual Conference - 2 Attendees	\$0	(\$2,000)
Washington DC Federal Legislative Delegation Meetings - 2 Trips Per Year	\$1,500	\$1,500
Washington City Managers Association (WCMA) Annual Conference - 2 Attendees	\$700	\$700
001.0000.03.513.10.43.005 Parking Reimbursements	\$700	\$700
Parking	\$700	\$700
001.0000.03.513.10.49.001 Memberships & Dues	\$3,645	\$3,645
International City Management Association (ICMA)	\$1,600	\$1,600
Lakewood Rotary	\$175	\$175
Economic Development Board Tacoma Pierce County	\$145	\$145
Washington City Managers Association - 2 Members	\$365	\$365
Subscription to Economic Forecast Newsletter (Total \$400 split with Finance)	\$200	\$200
Subscription to Online Newspaper	\$160	\$160
Government Alliance on Race & Equity (GARE)	\$1,000	\$1,000
001.0000.03.513.10.49.003 Registration	\$3,280	\$1,640
Washington City Manager's Association (WCMA) - 2 Attendees	\$650	\$650
Association of Washington Cities (AWC) - Annual Conference - 2 Attendees	\$750	\$750
International City Managerment Association (ICMA) - Annual Conference - 2 Attendees	\$1,640	\$1,640
International City Managerment Association (ICMA) - Annual Conference - 2 Attendees	\$0	(\$1,640)
Lakewood Chamber Membership Meeting - 6 Meetings Per Year	\$120	\$120
Pierce County Chamber - Horizons Meeting	\$120	\$120
001.0000.03.513.10.49.005 Printing & Binding	\$2,335	\$2,335
Community Clean Up Postcards	\$2,335	\$2,335

2025/2026 Budget Detail
City Manager/Communications
Ongoing Budget

	Year 2025	Year 2026
	\$91,790	\$91,790
001.0000.03.557.20.31.001 Office & Operating Supplies	\$300	\$300
General Operating Supplies	\$300	\$300
001.0000.03.557.20.35.001 Small Tools & Minor Equipment	\$350	\$350
Digital Equipment Repairs & Maintenance	\$350	\$350
001.0000.03.557.20.41.001 Professional Services	\$9,500	\$9,500
Photography & Videography Services for Special Projects to Promote City Priorities, Events, and Other Public Outreach	\$12,000	\$12,000
Photography & Videography Services for Special Projects to Promote City Priorities, Events, and Other Public Outreach	(\$2,500)	(\$2,500)
001.0000.03.557.20.42.002 Postage	\$22,800	\$22,800
Connections Magazine - 4 Editions	\$21,000	\$21,000
Connections Magazine - 4 Editions	\$1,800	\$1,800
001.0000.03.557.20.43.001 Airfare	\$680	\$680
Government Social Media GSMCON Conference	\$680	\$680
001.0000.03.557.20.43.002 Lodging	\$600	\$600
Government Social Media GSMCON Conference	\$600	\$600
001.0000.03.557.20.43.005 Conference Meals	\$300	\$300
Government Social Media GSMNCON	\$300	\$300
001.0000.03.557.20.49.001 Memberships & Dues	\$160	\$160
Government Social Media Association	\$80	\$80
Government Social Media Association - Additional Cost for 2 Memberships	\$80	\$80
001.0000.03.557.20.44.001 Advertisements	\$7,850	\$7,850
Special Events Advertisements	\$10,000	\$10,000
Special Events Advertisements	(\$2,150)	(\$2,150)
001.0000.03.557.20.49.003 Registration	\$820	\$820
Government Social Media GSMCON Conference	\$820	\$820
001.0000.03.557.20.49.004 Subscriptions	\$4,180	\$4,180
Canva - Online Design & Publishing Tool for Digital Design Content for Web and Social Media	\$300	\$300
Canva - Online Design & Publishing Tool for Digital Design Content for Web and Social Media	(\$120)	(\$120)
Social Sprout - Comprehensive Social Media Management Tool	\$3,500	\$3,500
Social Sprout - Comprehensive Social Media Management Tool	\$500	\$500
Seattle Times Annual Digital Subscription	\$100	\$100
Seattle Times Annual Digital Subscription	(\$100)	(\$100)
Adobe Creative Cloud All Apps with 100 GB - Photo & Video Editing Software and Advanced Digital Design Software	\$660	\$660
Adobe Creative Cloud All Apps with 100 GB - Photo & Video Editing Software and Advanced Digital Design Software	(\$660)	(\$660)
001.0000.03.557.20.49.005 Printing & Binding	\$44,250	\$44,250
Connections Magazine - 3 Editions	\$27,000	\$27,000
Connections Magazine - 3 Editions - Additional Cost	\$6,185	\$6,185
Connections Magazine - 4th Edition	\$11,065	\$11,065

Budget Detail

Administrative Services

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2025/2026 Budget Detail
Administrative Services - Finance
Ongoing Budget

	Year 2025	Year 2026
	\$186,025	\$186,025
001.0000.04.514.20.31.001 Office & Operating Supplies	\$1,145	\$1,145
Check Stock - Accounts Payable	\$200	\$200
Envelopes - Accounts Payable	\$225	\$225
Envelopes - Accounts Receivable	\$75	\$75
Envelopes - Payroll	\$80	\$80
Forms - 1099	\$50	\$50
Forms - W2	\$20	\$20
Forms - 1095B/1095C	\$110	\$110
Banking Supplies - Deposit Slips	\$175	\$175
Banking Services - Credit Card Supplies	\$60	\$60
General Office Supplies	\$150	\$150
001.0000.04.514.20.31.003 Animal License Supplies	\$980	\$980
Pet License Tags - Estimated Qty 5300	\$980	\$980
001.0000.04.514.20.31.004 Office Publications	\$565	\$565
Governmental Accounting, Auditing & Financial Reporting (GAAFR) - Book	\$315	\$315
Other Finance/Accounting Books & Periodicals	\$250	\$250
001.0000.04.514.20.31.005 Meeting Meals	\$200	\$200
Lodging Tax Advisory Committee Day Long Retreat Supplies	\$200	\$200
001.0000.04.514.20.41.001 Professional Services	\$103,820	\$103,820
Micro-Flex Tax Audit (Costs Offset by Revenues)	\$1,800	\$1,800
Minor Work Permit Endorsement	\$20	\$20
Annual Washington State Auditor's Office (SAO) Audit	\$98,000	\$98,000
Annual Washington State Auditor's Office (SAO) Audit	\$4,000	\$4,000
001.0000.04.514.20.41.064 Banking Charges	\$69,200	\$69,200
Merchant Fees ID 0709 - Rental Housing Safety Program	\$4,200	\$4,200
Merchant Fees ID 4704 - General Purpose, Permits, Sewer & SWM Fees	\$19,500	\$19,500
Merchant Fees ID 6664 - Permits	\$37,500	\$37,500
Merchant Fees ID 4738 - Boat Launch	\$2,300	\$2,300
Merchant Fees ID 4803 - Court	\$2,200	\$2,200
Banking Services/Safekeeping/Custody Fees	\$3,500	\$3,500

2025/2026 Budget Detail
Administrative Services - Finance
Ongoing Budget

001.0000.04.514.20.43.001	Transportation Charges	\$605	\$605
	GFOA - Annual Conference	\$605	\$605
001.0000.04.514.20.43.002	Lodging Charges	\$960	\$960
	GFOA - Annual Conference	\$560	\$560
	WFOA - Annual Conference	\$400	\$400
001.0000.04.514.20.43.003	Mileage Reimbursement	\$400	\$400
	WFOA Annual Conference	\$400	\$400
001.0000.04.514.20.43.004	Conference Meals	\$300	\$300
	GFOA - Annual Conference	\$150	\$150
	WFOA - Annual Conference	\$150	\$150
001.0000.04.514.20.49.001	Memberships & Dues	\$1,790	\$1,790
	Government Finance Officers Association (GFOA)	\$600	\$600
	Puget Sound Finance Officers Association (PSFOA)	\$125	\$125
	Washington City/County Management Association (WCMA)	\$315	\$315
	Washington Finance Officers Association (WFOA)	\$600	\$600
	Clover Park Rotary	\$150	\$150
001.0000.04.514.20.49.003	Registration	\$3,920	\$3,920
	GFOA - Annual GAAP Update - 3 Attendees	\$435	\$435
	GFOA - Annual Conference - 1 Attendee	\$810	\$810
	PSFOA - Monthly Meetings - 12 Sessions	\$300	\$300
	WFOA - Annual Conference - 2 Attendees	\$1,050	\$1,050
	WFOA - Federal Grants Training - 3 Attendees	\$375	\$375
	Non-Conference Training	\$950	\$950
001.0000.04.514.20.49.004	Subscription	\$705	\$705
	Governmental Accounting, Auditing & Financial Reporting (GAAFR)	\$505	\$505
	Economic Forecaster Subscription (Total \$400 cost split with City Manager)	\$200	\$200
001.0000.04.514.20.49.017	Miscellaneous	\$1,435	\$1,435
	GFOA Award Program Submittal - Biennial Budget	\$575	\$575
	GFOA Award Program Submittal - ACFR	\$610	\$610
	GFOA Award Program Submittal - PAFR	\$250	\$250

2025/2026 Budget Detail
Administrative Services - Non-Departmental
Ongoing Budget

	Year 2025	Year 2026
	\$764,500	\$764,500
001.0000.99.512.51.41.004 Primary Public Defender	\$553,500	\$553,500
Primary Public Defender - Previously Under Municipal Court	\$553,500	\$553,500
001.0000.99.512.51.41.035 Conflict Public Defender	\$81,000	\$81,000
Conflict Public Defender - Previously Under Municipal Court	\$60,000	\$60,000
Cost Increase	\$21,000	\$21,000
001.0000.99.513.10.49.001 Memberships/Dues	\$4,280	\$4,280
Air Force Association Community Partner	\$220	\$220
Association of US Army (AUSA)	\$175	\$175
Association of Defense	\$450	\$450
Lakewood Chamber Of Commerce	\$700	\$700
Pierce County Cities & Towns Association (PCCTA)	\$50	\$50
Pierce County Regional Council (PCRC)	\$1,500	\$1,500
Lakewood Sister City Local Chapter (LSCA)	\$100	\$100
Sister Cities International	\$810	\$810
Secretary of State Logo/Trademark Renewal	\$165	\$165
Secretary of State Trademark Renewal	\$110	\$110
001.0000.99.518.40.31.001 Office & Operating Supplies	\$6,975	\$6,975
Copier Paper	\$5,700	\$5,700
Copier Paper	(\$2,700)	(\$2,700)
Envelopes	\$3,500	\$3,500
Envelopes	(\$500)	(\$500)
Tissue Paper	\$60	\$60
Shredder Bags	\$50	\$50
Water/Coffee Meeting Supplies	\$265	\$265
Water (Water Cooler)	\$600	\$600
001.0000.99.518.40.42.002 Postage	\$42,425	\$42,425
Postage & Shipping	\$35,100	\$35,100
Mail Pickup	\$7,100	\$7,100
Bulk Mail Permit Renewal	\$225	\$225
001.0000.99.518.40.45.004 Rentals	\$3,000	\$3,000
Water Cooler Rental	\$3,000	\$3,000
001.0000.99.518.40.49.001 Memberships/Dues	\$72,805	\$72,805
Association of Washington Cities (AWC)	\$52,325	\$52,325
Costco Membership	\$120	\$120
Puget Sound Regional Council (PSRC)	\$20,360	\$20,360
001.0000.99.518.40.49.004 Subscriptions	\$515	\$515
Survey Monkey	\$330	\$330
Smartsheet for Work Plan	\$185	\$185

2025/2026 Budget Detail
Administrative Services - Fleet & Equipment

Ongoing Budget

		Year 2025	Year 2026
		\$785,720	\$795,720
501.0000.51.521.10.32.001	Gasoline	\$385,000	\$385,000
Police Vehicles		\$385,000	\$385,000
501.0000.51.521.10.48.005	Repairs & Maintenance	\$271,080	\$281,080
Police Vehicles & Equipment		\$286,080	\$286,080
Police Vehicles & Equipment		(\$15,000)	(\$5,000)
501.0000.51.548.79.31.006	Operating Supplies	\$3,990	\$3,990
General Operation Vehicles & Equipment		\$3,990	\$3,990
501.0000.51.548.79.32.001	Gasoline	\$66,950	\$66,950
General Operation Vehicles & Equipment		\$66,950	\$66,950
501.0000.51.548.79.32.002	Diesel	\$7,200	\$7,200
Parks - Fort Steilacoom Park		\$3,700	\$3,700
Parks - General		\$3,500	\$3,500
501.0000.51.548.79.48.005	Repairs & Maintenance	\$51,500	\$51,500
General Operation Vehicles & Equipment		\$51,500	\$51,500

2025/2026 Budget Detail
Administrative Services - Fleet & Equipment
1-Time Budget

		Year 2025	Year 2026
		\$804,290	\$0
501.9999.51.594.21.64.005	Police Vehicles	600,000	-
Funded by Replacement Reserves:			
Replace #40360 2007 Chevy Silverado (Code Enforce)		50,000	-
Replace #42060 2006 Chevy Silverado (CSO)		50,000	-
Replace #42080 2010 Ford Ranger (Code Enforce)		50,000	-
Replace #40041 2016 Ford PIU (NPO)		90,000	-
Replace #40231 2015 Ford PIU (Patrol)		90,000	-
Replace #40251 2015 Ford PIU (Patrol)		90,000	-
Replace #40461 2016 Ford PIU (Patrol)		90,000	-
Replace #40481 2016 Ford PIU (Patrol)		90,000	-
501.9999.51.594.48.64.005	General Operations Vehicles	134,290	-
Funded by Replacement Reserves:			
PRCS Maintenance - Replace Veh #41020 2007 Ford Ranger Facility Truck with Van		55,000	-
PPW - Replace vehicle #42621 2006 Chevy Silverado		39,645	-
Replace Vehicle #42640 2014 Ford F 250 Pickup		39,645	-
501.9999.51.548.48.64.006	General Operations Heavy Equipment	70,000	-
Funded by Replacement Reserves:			
PRCS Equipment Replacement -Bobcat ToolCat 5600		70,000	-

2025/2026 Budget Detail
Administrative Services - Information Technology
Ongoing Budget

	Year 2025	Year 2026
	\$2,268,793	\$2,407,793
503.0000.04.518.80.31.001 Office & Operating Supplies	29,020	29,020
CW-Backup Tapes - Offsite Storage	1,500	1,500
CW-General Supplies, Cables, Docking Stations, Hard Drives, Etc	25,000	25,000
PD-Cellular Accessories & Replacement Items	2,520	2,520
503.0000.04.518.80.31.002 Printer & Copier Supplies	55,000	55,000
CW-Copiers	45,000	45,000
CW-Plotters Maintenance & Supplies	10,000	10,000
503.0000.04.518.80.35.001 Small Tools & Minor Equipment	21,500	21,500
CW-Replacement Hardware Under \$500	21,500	21,500
503.0000.04.518.80.35.003 Computer Software	23,500	23,500
CW - Microsoft Server/SQL Software Licenses	10,000	10,000
CW-Minor Software & Licenses	9,000	9,000
PD-Power FTO	4,500	4,500
503.0000.04.518.80.35.030 Computer Hardware Replacement	85,000	85,000
CW-Miscellaneous Hardware Replacement	10,000	10,000
CW-Network Switches/Routers Replacement	25,000	25,000
CW-Network security/VPN/Firewall Replacement	10,000	10,000
CW-Surveillance Cameras	5,000	5,000
CW-VM Host replacement @1x15,000	15,000	15,000
CW-WiFi Equipment Replacement	5,000	5,000
PD Vehicle CradlePoints 15 x \$1000	15,000	15,000
503.0000.04.518.80.41.001 Professional Services	71,910	71,910
CED -PALS Permitting System - Amazon Web Services	48,000	48,000
CW-Cell Phone Text Messaging Archival Solution	13,000	13,000
CW-General Services Not Under Warranty	7,500	7,500
CW-Target Email Campaign Management Software (MailChimp)	1,500	1,500
PD-American Messaging Courier Services	1,910	1,910

2025/2026 Budget Detail
Administrative Services - Information Technology
Ongoing Budget

503.0000.04.518.80.41.090 Software as a Subscription	607,108	694,108
AD-Financial System Annual Maintenance (Subscription-Based)	-	162,000
AD-Financial System Annual Maintenance (Hosted In-House)	75,000	-
AD-GASB Acctg Software	18,400	18,400
CD-Rental Housing Safety Program (RHSP)	41,000	41,000
CD-Short Term Rentals	5,000	5,000
CD-CED+ Permitting System Annual License	57,000	57,000
CD-Bluebeam Subscription	3,000	3,000
CM-Dreamhost Web Services	5,000	5,000
CW - Zoom License	4,000	4,000
CW Microsoft 365 License	115,000	115,000
CW-Adobe pro + lic's	12,000	12,000
CW-Cell Phone Text Messaging Archival Solution (Smarsh)	3,000	3,000
CW-Emergency Support Services	10,000	10,000
CW-Mylakewood311 Mobile Application (Accela)	18,000	18,000
CW-Social Media Archival Software (Archive Social)	7,200	7,200
CW-DropBox Software as a Subscription	6,000	6,000
LG-Research & Case Law (Lexis Nexis)	9,500	9,500
LG-Research & Case Law (Lexis Nexis)	9,480	9,480
PD - Lexipol Subscription (Approved 2023/2024 Mid-Biennium Budget Adj)	\$26,000	\$26,000
PD-Axon ALPR Reader & Livestream	74,528	74,528
PD-Flock Cameras	108,000	108,000

2025/2026 Budget Detail
Administrative Services - Information Technology
Ongoing Budget

503.0000.04.518.80.42.001 Telecommunications	325,850	325,850
CW-Primary Internet Gateway Via Opticfusion	20,000	20,000
CW-Secondary Internet Gateway & Guest Network	11,000	11,000
PD-Back Up Satellite Phone For Emergencies	600	600
PD-Phone-Special Operations 3 Secure Dsl Circuits	1,600	1,600
Phone Service - Century Link	17,000	17,000
Phone Service - Allstream	20,000	20,000
PD-TV/HD Receiver - Dish Network	2,200	2,200
CW-Cell-Svcs-ATT	195,000	195,000
CD-CED+ Velocity Technology - Govolution	1,000	1,000
PD-AirTime - Mackay Communications	700	700
WAN User, LINX User	12,000	12,000
PK/REC - Boat Launch Payment (Ventek)	3,750	3,750
GPS - Verizon	3,000	3,000
CW-Internet GPS/Data- Verizon	22,000	22,000
CW-Cellular - Verizon	16,000	16,000
503.0000.04.518.80.43.001 Transportation	500	500
Airfare	500	500
503.0000.04.518.80.43.002 Lodging	1,250	1,250
Interop Conference (CIO)	500	500
Association Of County & City Spring Conference	375	375
Association Of County & City Fall Conference	375	375
503.0000.04.518.80.43.004 Conference Meals	300	300
Interop Conference (CIO)	150	150
Association Of County & City Spring Conference	75	75
Association Of County & City Fall Conference	75	75
503.0000.04.518.80.48.002 Computer Hardware Maintenance	174,160	174,160
CW-Archival & Backup Storage Device (Tape Drive)	3,900	3,900
CW-City Hall Primary Data Center Battery Backup	4,200	4,200
CW-Co Location (Offsite Disaster Recovery)	7,300	7,300
CW-Council Chamber	5,000	5,000
CW-Firewall Annual Maintenance Agreements	19,000	19,000
CW-Network Infrastructure Hardware Switches	40,000	40,000
CW-Network Switching & Wireless Infrastructure	34,200	34,200
CW-Primary Storage System (San) (EMC)	27,660	27,660
CW-Server Maintenance	6,000	6,000
CW-Shoretel Phone System	14,400	14,400
MC-One Part Continuous Form Paper Separator	2,500	2,500
PD-HiDef Patrol Car Cameras	10,000	10,000

2025/2026 Budget Detail
Administrative Services - Information Technology
Ongoing Budget

503.0000.04.518.80.48.003 Computer Software Maintenance	565,225	617,225
AD-Tax & License Compliance Software	1,600	1,600
CD-Online Web Permitting Solution & Hosting	4,500	4,500
CD-Velocity Technology - Govolution	1,000	1,000
CW-2 Factor Authentication (Safenet)	13,000	13,000
CW-City Council Chambers Technology M&O	5,000	5,000
CW-Crowdstrike Endpoint Detection & Response (Cybersecurity)	80,000	80,000
CW-Cybersecurity Education/Awareness (KnowBE4)	12,000	12,000
CW-Disaster Recovery Colocation (Flexential)	23,300	23,300
CW-Document Management	57,500	57,500
CW-Email Archival & Retention Solution	8,500	8,500
CW-Enterprise Backup & Archival Solution (Veeam)	9,000	9,000
CW-GIS Geographic Information Systems Software (ESRI)	10,000	10,000
CW-IT Management Software For Monitoring (WhatsUp Gold)	4,500	4,500
CW-Manage Engine Helpdesk/AD Audit	6,000	6,000
CW-Managed Engine Helpdesk/AD Audit (Zoho)	8,000	8,000
CW-Mobile VPN (Virtual Private Network)	12,000	12,000
CW-Papercut Print Management	3,000	3,000
CW-Phone System Enhanced Reporting Solution	1,300	1,300
CW-RecoverPoint Replication (EMC)	4,000	4,000
CW-Remote Access & Workstation Virtualization	6,000	6,000
CW-Remote Access Access (FortiNAC/Fortinet)	1,500	1,500
CW-Server Virtualization Infrastructure	10,000	10,000
CW-Video Surveillance M&O	10,000	10,000
CW-Vulnerability & Penetration System M&O	18,500	18,500
CW-Website Firewall (ShieldX)	15,000	15,000
GIS View/Edit Licenses	2,000	2,000
HR-Building Access Program (EPI Suite 6.X Classic, Pro)	1,500	1,500
HR-Online Human Resource Software & Solutions	12,000	12,000
LG-Audio/Video Redaction Software (Veritone)	10,000	10,000
LG-Document Redaction Software (Rapid Review)	8,825	8,825
LG-Legal Paperless System M&O (LawBase)	5,800	5,800
LG-Public Records Management (Next Request)	28,000	28,000
MC-AV CaptureAll Audio recording	5,000	5,000
MC-Court Paperless System M&O	9,700	9,700
PD-2 Factor Authentication, Netmotion Software Licenses	20,000	20,000
PD-Biometric Identity Verification & Enrollment (Fingerprint Scanner)	1,200	1,200
PD-BluePeak Logic Inc.	3,600	3,600
PD-Cellebrite System (35 Licenses)	9,900	9,900
PD-Collecting, Managing & Reporting Of Records (PowerDMS)	6,500	6,500
PD-Crimereports Community Engagement Software (Public Engine)	7,200	7,200
PD-Fleet & Equipment Maintenance Software	1,400	1,400
PD-Internal Affairs Professional Standards	3,000	3,000
PD-Law Enforcement Computer Forensic Tool Kit	1,200	1,200
PD-Law Enforcement Evidence System Web/Mobile	7,200	7,200
PD-Law Enforcement Evidence System-Digital Media (DigitalOnQ)	6,000	6,000
PD-Law Enforcement Evidence Tracking System (FileOnQ)	10,600	10,600
PD-Online Investigation System (Leadsonline)	7,500	7,500

2025/2026 Budget Detail
Administrative Services - Information Technology
Ongoing Budget

503.0000.04.518.80.48.003 Computer Software Maintenance (continued)		
PD-Oxygen Forensic Cell Phone Data Extraction	1,000	1,000
PD-Planit Messaging	3,000	3,000
PD-Probation Case Management System (Caseload Pro)	1,900	1,900
PD-Property & Ownership Search Engine (Realquest)	300	300
PD-Software For Background Checks	1,200	1,200
6-Year Strategic Plan - 503.0003 Additional Wireless Access Points ((Wi-Fi)	12,000	22,000
6-Year Strategic Plan - 503.0009 Expand Video Surveillance	12,000	24,000
6-Year Strategic Plan - 503.0029 Storage Area Network (SAN)	-	30,000
PW-Cell/Cloud Services for Traffic Signal Controllers	10,000	10,000
PW-FLIR Traffic Camera M&O	7,500	7,500
PW-Pavement Management Software (Street Saver)	4,000	4,000
PW-Traffic Planning, Management & Analysis System	4,500	4,500
PW-TrafficWare	14,500	14,500
503.0000.04.518.80.49.001 Membership Dues	200	200
Association of County And City Info Systems	200	200
503.0000.04.518.80.49.003 Registration	4,250	4,250
Interop Conference (CIO)	2,500	2,500
Association of County & City Info Systems Spring Conference	125	125
Association off County & City Info Fall Conference	125	125
Microsoft/Security Training Class	1,500	1,500
503.0000.04.518.80.49.004 Subscriptions	304,020	304,020
CM-Digital Imaging & Editing Software	1,220	1,220
6-Year Strategic Plan - Cybersecurity / Disaster Recovery as a Service (DRaaS)	60,000	60,000
6-Year Strategic Plan - Cybersecurity / End Point Detection & Response	80,000	80,000
6-Year Strategic Plan - Cybersecurity / Managed Services Provider	110,000	110,000
6-Year Strategic Plan - Cybersecurity / Expand Cloud Computing Services	50,000	50,000
CW-All City of Lakewood Internet Domain Names	700	700
CW-Pandora Business	400	400
CW-Secure Web Certificates For City Hosted Websites	1,000	1,000
PK-Boat Launch Credit Card System & Tools	700	700

2025/2026 Budget Detail
Administrative Services - Information Technology
1-Time Budget

	Year 2025	Year 2026
	\$885,340	\$995,340
1-Time Programs	575,340	575,340
503.0063 PD-Axon Tasers & Body Worn Cameras	286,200	286,200
503.xxx PD-Axon Interview Room	50,000	50,000
503.xxxx Axon In-Car Cameras	105,390	105,390
503.xxxx Contracted Services for ERP System	133,750	133,750
6-Year Strategic Plan Items	310,000	420,000
503.0003 Add & Replace Wireless Access Points ((Wi-Fi)	60,000	50,000
503.0009 Replace & Expand Video Surveillance	60,000	60,000
503.0011 Servers/Host Replacement	30,000	15,000
503.0015 Computer Replacement	145,000	145,000
503.0029 Storage Area Network (SAN)	-	150,000
503.0045 Copier Replacement	15,000	-

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Budget Detail

Planning & Public Works

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2025/2026 Budget Detail
Planning & Public Works - Building & Site Development
Ongoing Budget

Building	Year 2025	Year 2026
	\$267,965	\$267,965
001.0000.07.558.50.31.001 Office & Operating Supplies	\$1,000	\$1,000
General Operating Supplies	\$1,000	\$1,000
001.0000.07.558.50.31.008 Uniforms	\$600	\$600
Building Official Uniforms	\$600	\$600
001.0000.07.558.50.35.001 Small Tools & Minor Equipment	\$500	\$500
Small Tools & Minor Equipment	\$500	\$500
001.0000.07.558.50.35.004 Furniture Equipment	\$500	\$500
Furniture Equipment	\$500	\$500
001.0000.07.558.50.41.001 Professional Services	\$259,500	\$259,500
Special Inspections	\$5,000	\$5,000
Fire Marshal Contract	\$236,000	\$236,000
Lakewood Water District Backflow Prevention Program	\$18,500	\$18,500
001.0000.07.558.50.43.002 Lodging Charges	\$400	\$400
Training	\$400	\$400
001.0000.07.558.50.43.003 Mileage Reimbursements	\$230	\$230
Training & Meetings	\$230	\$230
001.0000.07.558.50.43.004 Conference Meals	\$130	\$130
Training	\$130	\$130
001.0000.07.558.50.43.005 Parking Reimbursements	\$40	\$40
Training & Meetings	\$40	\$40
001.0000.07.558.50.49.001 Memberships & Dues	\$1,305	\$1,305
International Code Council Certification	\$865	\$865
International Code Council Membership	\$240	\$240
Washington Association of Building Officials	\$200	\$200
001.0000.07.558.50.49.003 Registration	\$2,860	\$2,860
First Aid/CPR	\$100	\$100
Individual Training Classes	\$960	\$960
Washington Association of Building Officials - Annual Meeting	\$100	\$100
Washington Association of Building Officials - Educational Institute - 2 Attendees	\$1,600	\$1,600
Washington Association of Building Officials - Spring/Winter	\$100	\$100
001.0000.07.558.50.49.005 Printing & Binding	\$900	\$900
Printing & Binding	\$900	\$900

2025/2026 Budget Detail
Planning & Public Works - Planning
Ongoing Budget

	Year 2025	Year 2026
Current Planning	\$37,490	\$37,490
001.0000.07.558.60.31.001 Office & Operating Supplies	\$1,050	\$1,050
General Office & Operating Supplies	\$1,050	\$1,050
001.0000.07.558.60.35.004 Furniture Equipment	\$600	\$600
Furniture Equipment	\$600	\$600
001.0000.07.558.60.41.001 Professional Services	\$7,500	\$7,500
Contract Services As Needed For Special Projects	\$3,500	\$3,500
Historic Preservation Consultant	\$4,000	\$4,000
001.0000.07.558.60.41.007 Hearing Examiner	\$10,000	\$10,000
Hearing Examiner Services	\$10,000	\$10,000
001.0000.07.558.60.43.001 Airfare	\$400	\$400
Airfare (In-State)	\$400	\$400
001.0000.07.558.60.43.002 Lodging Charges	\$2,000	\$2,000
American Planning Association of Washington (APA-WA)	\$800	\$800
Planning Association of Washington (PAW) Conference	\$600	\$600
APA/PAW Director's Conference	\$600	\$600
001.0000.07.558.60.43.003 Mileage Reimbursements	\$200	\$200
Training And Meeting	\$200	\$200
001.0000.07.558.60.43.004 Conference Meals	\$1,095	\$1,095
American Planning Association of Washington (APA-WA)	\$450	\$450
Planning Association of Washington (PAW) Conference	\$425	\$425
APA/PAW Director's Conference	\$220	\$220
001.0000.07.558.60.43.005 Parking Reimbursements	\$170	\$170
Training and Meetings	\$170	\$170
001.0000.07.558.60.43.006 Car Rental, Taxi & Shuttle	\$150	\$150
Reimbursements	\$150	\$150
001.0000.07.558.60.44.001 Advertising	\$8,500	\$8,500
Advertising / Public Notices	\$8,500	\$8,500
001.0000.07.558.60.49.001 Memberships & Dues	\$1,670	\$1,670
American Defense Communities	\$240	\$240
American Planning Association	\$980	\$980
Planning Association off Washington	\$450	\$450

2025/2026 Budget Detail
Planning & Public Works - Planning
Ongoing Budget

001.0000.07.558.60.49.003 Registration	\$2,155	\$2,155
Planning Association of Washington	\$450	\$450
American Planning Association (APA-WA) Conference	\$790	\$790
Planning Association of Washington Director's Conference	\$530	\$530
Planner Education & Training	\$150	\$150
Planner Continuing Education Credits	\$235	\$235
001.0000.07.558.60.49.005 Printing & Binding	\$2,000	\$2,000
Printing & Binding	\$2,000	\$2,000

2025/2026 Budget Detail
Planning & Public Works - Planning
1-Time Budget

	Year 2025	Year 2026
Current Planning	\$22,408	\$27,393
001.9999.07.558.60.49.001 Membership Dues	\$22,408	\$27,393
SSHA ³ P Contribution	\$22,408	\$27,393

2025/2026 Budget Detail
Planning & Public Works - Economic Development
Ongoing Budget

		Year 2025	Year 2026
		\$38,635	\$38,635
001.0000.13.558.70.31.001	Office & Operating Supplies	\$505	\$505
	Business Showcase Frames - Otv 12	\$265	\$265
	General	\$240	\$240
001.0000.13.558.70.31.005	Meeting Meals	\$500	\$500
	Meeting Meals With Developers And New Business	\$500	\$500
001.0000.13.558.70.41.001	Professional Services	\$1,600	\$1,600
	Media, Re-Imaging, Editorials, Trade Publication	\$1,600	\$1,600
001.0000.13.558.70.41.078	Tacoma/Pierce County Economic Development Board	\$25,000	\$25,000
	Tacoma/Pierce County Economic Development Board	\$25,000	\$25,000
001.0000.13.558.70.43.001	Transportation Charges	\$500	\$500
	International Economic Development Council Airfare	\$500	\$500
001.0000.13.558.70.43.002	Lodging Charges	\$585	\$585
	International Economic Development Council	\$585	\$585
001.0000.13.558.70.43.004	Conference Meals	\$200	\$200
	International Economic Development Council	\$200	\$200
001.0000.13.558.70.43.005	Parking Reimbursements	\$200	\$200
	Other Meetinas And Workshops	\$50	\$50
	Tacoma Regional Convention & Visitor Bureau	\$150	\$150
001.0000.13.558.70.44.001	Advertising	\$800	\$800
	Local Publications	\$800	\$800
001.0000.13.558.70.49.001	Memberships & Dues	\$5,060	\$5,060
	International Council Of Shoppina Centers	\$100	\$100
	Washinaton Economic Development Assoc.	\$400	\$400
	New Clear Zone Parcel Purchases	\$1,260	\$1,260
	Woodworth Industrial Park Dues - Lots 8, 17, 18, 19, 20	\$3,300	\$3,300
001.0000.13.558.70.49.003	Registration	\$2,390	\$2,390
	Economic Development Board - Annual Meeting - Two Attendees	\$170	\$170
	International Economic Development Annual Conference	\$720	\$720
	Lakewood Chamber Of Commerce Monthly Meetings	\$300	\$300
	Summits, Workshops, Annual Meetings	\$350	\$350
	Tacoma Regional Convention & Visitors Bureau Retreat	\$200	\$200
	Webinar Trainings	\$150	\$150
	WA Economic Development Assoc. Spring/Summer Conference	\$500	\$500
	Economic Development Board Annual - Gold Sponsorship	\$6,000	\$6,000
	Economic Development Board Annual - Gold Sponsorship	(\$6,000)	(\$6,000)
001.0000.13.558.70.49.004	Subscription	\$1,295	\$1,295
	On-line Property Search	\$1,200	\$1,200
	Business Journal	\$95	\$95

2025/2026 Budget Detail
Planning & Public Works - Engineering & Capital
Ongoing Budget

		Year 2025	Year 2026
		\$46,400	\$56,700
101.0000.21.542.30.31.001	Office & Operating Supplies	\$1,000	\$1,000
Grout & Gloves		\$200	\$200
Batteries for School Zone Flashers		\$435	\$435
Relays for School Flashers		\$90	\$90
Cross Walk Safty Flags		\$200	\$200
Paint		\$75	\$75
101.0000.21.542.50.41.001	Professional Services	\$5,000	\$5,000
For Bridge Repair/Inspections		\$5,000	\$5,000
101.0000.21.542.64.35.001	Small Tools & Minor Equipment	\$2,250	\$2,250
Various Operations & Maintenance Equipment for Inspectors, Etc.		\$2,250	\$2,250
101.0000.21.543.10.31.005	Meeting Meals Expense	\$250	\$250
Including The Pierce Co. Utility Coordination		\$250	\$250
101.0000.21.543.10.43.001	Transportation	\$500	\$500
Construction Inspection Standards Training for 3 Employees		\$300	\$300
WSDOT Sponsored Transportation Conference for 2 Employees		\$200	\$200
101.0000.21.543.10.49.001	Memberships/Dues	\$100	\$100
CDL Relicensing, Medical Exams, And Other Costs		\$100	\$100
101.0000.21.543.10.49.003	Registration	\$500	\$500
Construction Inspection Standards Training for 3 Employees		\$300	\$300
WSDOT Sponsored Transportation Conference for 2 Employees		\$200	\$200
101.0000.21.543.30.11.900	Commute Trip Reduction	\$3,000	\$3,000
Commute Trip Reduction		\$3,000	\$3,000
101.0000.21.543.30.31.001	Office & Operating Supplies	\$1,250	\$1,250
Office & Operating Supplies		\$1,250	\$1,250
101.0000.21.543.30.31.004	Office Publications	\$50	\$50
Publications Needed		\$50	\$50
101.0000.21.543.30.35.001	Small Tools & Minor Equipment	\$300	\$300
Office Tools		\$100	\$100
Equipment Needed For Projects		\$200	\$200

2025/2026 Budget Detail
Planning & Public Works - Engineering & Capital
Ongoing Budget

101.0000.21.543.30.41.001	Professional Services	\$100	\$100
Consultants, Private Vendor, Print Or Copy Plans,		\$100	\$100
101.0000.21.543.30.43.001	Transportation Charges	\$100	\$100
Local Conference for Traffic Engineer		\$100	\$100
101.0000.21.543.30.49.001	Memberships/Dues	\$300	\$300
General Administrative Personnel		\$300	\$300
101.0000.21.543.30.49.003	Registration	\$100	\$100
Institute of Transportation Engineers (ITE) Conference for Traffic Engineer		\$100	\$100
101.0000.21.543.30.49.005	Printing & Binding	\$100	\$100
Forms and Copies		\$100	\$100
101.0000.21.544.20.11.002	Overtime	\$1,500	\$1,500
Overtime For Engineering Functions		\$1,500	\$1,500
101.0000.21.544.20.11.011	Temporary Worker Wages	\$5,000	\$15,000
Conduct Pavement Management Ratings Every 2 Years		\$0	\$15,000
Database Maintenance in Odd Number Years		\$5,000	\$0
101.0000.21.544.20.11.900	Commute Trip Reduction	\$300	\$300
Commute Trip Reduction		\$300	\$300
101.0000.21.544.20.31.001	Office & Operating Supplies	\$2,000	\$2,000
Engineering Operational Supplies		\$2,000	\$2,000
101.0000.21.544.20.31.004	Publications	\$0	\$300
Engineering Publications - WSDOT Standard Specs Every Other Year		\$0	\$300
101.0000.21.544.20.31.008	Work Gear	\$1,500	\$1,500
Work & Safety Gear For Engineering Division		\$1,500	\$1,500
101.0000.21.544.20.41.001	Professional Services	\$12,100	\$12,100
Consultants, Private Vendor, Print Or Copy Plans,		\$1,100	\$1,100
Consultant for Traffic Counts		\$10,000	\$10,000
Sound Transit Rent Permit BPW Vicinity - PX85-16078 (for Equipment in RR ROW)		\$1,000	\$1,000
101.0000.21.544.20.43.001	Transportation	\$300	\$300
Project Management Seminar for 3 Project Managers		\$300	\$300
101.0000.21.544.20.49.001	Memberships/Dues	\$3,200	\$3,200
Other Agencies And Groups		\$200	\$200
Professional Engineering Licensing and American Public Works Association		\$500	\$500
Pavement Management Program - MDC/Street		\$2,500	\$2,500

2025/2026 Budget Detail
Planning & Public Works - Engineering & Capital
Ongoing Budget

101.0000.21.544.20.49.003	Registration	\$5,600	\$5,600
	National American Public Works Association (APWA) Conference for Director	\$1,000	\$1,000
	2 State American Public Works Association (APWA) Conferences for Director	\$1,000	\$1,000
	1 State American Public Works Association (APWA) Conferences for CIP Manager	\$800	\$800
	4 State American Public Works Association (APWA) Conferences for CIP Manager	\$2,300	\$2,300
	Administrative Staff Training	\$500	\$500

2025/2026 Budget Detail
Planning & Public Works - SWM Engineering Services
Ongoing Budget

		Year 2025	Year 2026
		\$620,849	\$620,849
401.0000.41.531.10.11.002	Overtime	\$2,500	\$2,500
	After Hours Flood Response And Weekend Work	\$2,500	\$2,500
401.0000.41.531.10.31.001	Office & Operating Supplies	\$1,000	\$1,000
	Operational Supplies	\$1,000	\$1,000
401.0000.41.531.10.31.004	Office Publications	\$100	\$100
	Office Publications	\$100	\$100
401.0000.41.531.10.31.007	Maps	\$100	\$100
	Maps	\$100	\$100
401.0000.41.531.10.31.008	Work Gear	\$1,000	\$1,000
	Work Gear For 3 Employees	\$1,000	\$1,000
401.0000.41.531.10.35.001	Small Tools & Minor Equipment	\$500	\$500
	Tool/Equipment Supplies	\$250	\$250
	Tools/Equipment For Projects, Inspections	\$250	\$250
401.0000.41.531.10.35.004	Furniture & Equipment	\$500	\$500
	Furniture Equipment	\$500	\$500
401.0000.41.531.10.41.001	Professional Services	\$186,484	\$186,484
	General Services	\$10,000	\$10,000
	Lab Testing Of Water And Soil Samples	\$15,000	\$15,000
	Clover Creek Gauging Station Operating Costs-Us	\$9,500	\$9,500
	NPDES Permit Fee - WA State Dept of Ecology	\$27,725	\$27,725
	NPDES Permit Fee - WA State Dept of Ecology	\$1,275	\$1,275
	Pierce County SWM Billing Services	\$58,200	\$58,200
	Pierce County SWM Billing Services	\$9,284	\$9,284
	Pierce County Chambers-Clover Watershed Small	\$10,000	\$10,000
	Regional Stormwater Monitoring Program - WA State	\$40,000	\$40,000
	Sound Transit Railroad Crossing Permits For 4 Storm	\$4,000	\$4,000
	Dam Inspection Fee Department of Ecology	\$1,500	\$1,500

2025/2026 Budget Detail
Planning & Public Works - SWM Engineering Services
Ongoing Budget

401.0000.41.531.10.43.001	Transportation	\$800	\$800
	Lodging Costs For Spring And Fall APWA State	\$600	\$600
	Meal Costs For Employee Training (10 Employees)	\$200	\$200
401.0000.41.531.10.44.001	Advertising	\$500	\$500
	Advertising	\$500	\$500
401.0000.41.531.10.44.002	Interfund Utility Tax	\$321,960	\$321,960
	Utility Tax On Swm Fees (6%) of Gross Storm Drainage Fees	\$284,700	\$284,700
	Utility Tax On Swm Fees (6%) of Gross Storm Drainage Fees	\$37,260	\$37,260
401.0000.41.531.10.44.003	B & O Taxes to the State	\$93,905	\$93,905
	B&O Taxes On SWM Fees Revenue	\$83,000	\$83,000
	B&O Taxes On SWM Fees Revenue	\$10,905	\$10,905
401.0000.41.531.10.44.005	Other Taxes	\$1,000	\$1,000
	SWM Charges On SWM-Owned Properties	\$1,000	\$1,000
401.0000.41.531.10.47.005	Electricity Charges	\$2,000	\$2,000
	Electricity Charges	\$2,000	\$2,000
401.0000.41.531.10.49.001	Memberships/Dues	\$1,500	\$1,500
	Engineering License Renewals (2 FTEs); APWA	\$1,500	\$1,500
401.0000.41.531.10.49.003	Registration	\$4,500	\$4,500
	Registration For APWA Conferences & Other	\$4,500	\$4,500
401.0000.41.531.10.49.005	Printing & Binding	\$500	\$500
	Printing And Binding	\$500	\$500
401.0000.41.531.10.49.011	Special Events	\$2,000	\$2,000
	National Pollutant Discharge Elimination System	\$2,000	\$2,000

Budget Detail

Parks, Recreation & Community Services

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2025/2026 Budget Detail
Parks, Recreation & Community Services - Administration
Ongoing Budget

		Year 2025	Year 2026
		\$6,900	\$6,900
001.0000.11.571.10.31.001	Office & Operating Supplies	\$50	\$50
General Office Supplies		\$50	\$50
001.0000.11.571.10.49.001	Memberships/Dues	\$1,250	\$1,250
Washington Recreation & Park Association		\$1,250	\$1,250
001.0000.11.571.10.43.002	lodging	\$250	\$250
Washington Recreation & Park Association Annual Conference		\$250	\$250
001.0000.11.571.10.44.003	B&O Taxes to State	\$5,000	\$5,000
B&O Taxes		\$5,000	\$5,000
001.0000.11.571.10.49.003	Registration	\$350	\$350
Washington Recreation & Park Association Annual Conference		\$350	\$350

2025/2026 Budget Detail
Parks, Recreation & Community Services - Administration
1-Time Budget

	Year 2025	Year 2026
	\$0	\$25,000
001.9999.11.571.10.41.001	\$0	\$25,000
30th Anniversary Celebration	\$0	\$25,000

2025/2026 Budget Detail
Parks, Recreation & Community Services - Human Services
Ongoing Budget

		Year 2025	Year 2026
		\$538,062	\$553,106
001.0000.11.565.10.31.001	Office & Operating Supplies	\$300	\$300
Supplies to Support the Lakewood Community		\$300	\$300
001.0000.11.565.10.31.005	Meeting Meals	\$200	\$200
Human Services Funding Advisory Board & Community Collaboration Deliberation		\$200	\$200
001.0000.11.565.10.41.001	Professional Services	\$6,000	\$6,000
Lakewood MultiCultural Coalition		\$6,000	\$6,000
001.0000.11.565.10.41.020	Human Services	\$510,000	\$524,000
General Fund Contribution to Human Services Programs		\$440,000	\$440,000
General Fund Contribution to Human Services Programs		\$70,000	\$84,000
001.0000.11.565.10.43.001	Transportation	\$150	\$150
Training for Human Services Coordinator		\$150	\$150
001.0000.11.565.10.43.003	Mileage	\$120	\$120
Site Visits		\$120	\$120
001.0000.11.565.10.43.005	Parking	\$50	\$50
Site Visits and Meetings		\$50	\$50
001.0000.11.565.10.44.004	Pierce County Liquor Excise	\$20,842	\$21,886
2% Liquor Requirement		\$17,580	\$17,580
2% Liquor Requirement		\$3,262	\$4,306
001.0000.11.565.10.49.001	Memberships/Dues	\$200	\$200
Pierce County Human Services Coalition		\$200	\$200
001.0000.11.565.10.49.005	Printing and Binding	\$0	\$0
Lakewood Promise Newsletter - 3 Issues plus Spanish Version		\$8,000	\$8,000
Lakewood Promise Newsletter - 3 Issues plus Spanish Version		-\$8,000	-\$8,000
001.0000.11.565.10.49.003	Registration	\$200	\$200
Pierce County Homeless Coalition or Mental Health Conferences		\$200	\$200

2025/2026 Budget Detail
Parks, Recreation & Community Services - Recreation
Ongoing Budget

		Year 2025	Year 2026
		\$162,890	\$162,890
001.0000.11.571.20.11.002	Overtime	\$1,000	\$1,000
Overtime For Events		\$1,000	\$1,000
001.0000.11.571.20.11.011	Temporary Worker Wages	\$96,130	\$96,130
Special Events, Afterschool & Summer Programs, Lifeguards, Officials, Youth Sports		\$96,130	\$96,130
001.0000.11.571.20.31.001	Office & Operating Supplies	\$11,230	\$11,230
Summer Camp, After School and Art Program Supplies, Sports Equipment & Field Trips		\$11,230	\$11,230
001.0000.11.571.20.31.008	Uniforms	\$800	\$800
Staff Uniforms		\$800	\$800
001.0000.11.571.20.31.050	Special Event Supplies	\$16,900	\$16,900
Decorations, Arts & Crafts, Trophies, Logistic Supplies for Truck & Tractor day, Fun Runs, Tree Lighting, Father Daughter Dance, Kids Fishing Event & Math Relay		\$19,900	\$19,900
Decorations, Arts & Crafts, Trophies, Logistic Supplies for Truck & Tractor day, Fun Runs, Tree Lighting, Father Daughter Dance, Kids Fishing Event & Math Relay		(\$3,000)	(\$3,000)
001.0000.11.571.20.41.001	Professional Services	\$29,500	\$29,500
Instructors, performers, Sanitation and special Services For Programs		\$2,500	\$2,500
After-School and summer Program Transportation - Field Trip Buses		\$7,000	\$7,000
Pierce County Specialized Services		\$20,000	\$20,000
001.0000.11.571.20.41.082	Special Event Professional Services	\$5,780	\$5,780
Entertainment, Sanitation, Staging, Officials, Safety		\$5,780	\$5,780
001.0000.11.571.20.49.003	Registration	\$800	\$800
Staff Training Opportunities - WRPA Leadership Summit & Annual Conference		\$800	\$800
001.0000.11.571.20.49.005	Printing & Binding	\$750	\$750
Marketing/Advertising - Flyers, Camps, Youth Sports		\$750	\$750

2025/2026 Budget Detail
Parks, Recreation & Community Services - Recreation/SummerFest
Ongoing Budget

		Year 2025	Year 2026
		\$14,950	\$13,450
001.0000.11.571.21.11.011	Temporary Worker Wages	\$900	\$900
2 Rec Leaders & 5 Rec Assts For Setup & Takedown		\$900	\$900
001.0000.11.571.21.31.001	Office & Operating Supplies	\$500	\$500
Office & Operating Supplies		\$500	\$500
001.0000.11.571.21.41.001	Professional Services	\$7,000	\$7,000
Screen, Stage Sound, Musicians & Entertainment		\$7,000	\$7,000
001.0000.11.571.21.44.001	Advertising	\$6,550	\$5,050
Poster, Flyer & Bus Advertisements		\$9,050	\$9,050
Poster, Flyer & Bus Advertisements		(\$2,500)	(\$4,000)

2025/2026 Budget Detail
Parks, Recreation & Community Services - Recreation/Farmers Market
Ongoing Budget

		Year 2025	Year 2026
		\$58,000	\$58,000
001.0000.11.571.22.11.011	Temporary Worker Wages	\$19,580	\$19,580
Rec Assistant For Setup And Takedown		\$3,580	\$3,580
Program Support & Coordination		\$16,000	\$16,000
001.0000.11.571.22.31.001	Office & Operating Supplies	\$4,500	\$4,500
Garbage Bags, Paper, Logistic Supplies for Farmers Market		\$4,500	\$4,500
001.0000.11.571.22.41.001	Professional Services	\$23,000	\$23,000
Live Entertainment		\$23,000	\$23,000
001.0000.11.571.22.43.002	Lodging	\$270	\$270
WA Farmers Market Assoc. Conference		\$270	\$270
001.0000.11.571.22.44.001	Advertising	\$10,000	\$10,000
Marketing, Advertising, Print, Radio, Media		\$15,000	\$15,000
Marketing, Advertising, Print, Radio, Media		(\$5,000)	(\$5,000)
001.0000.11.571.22.49.001	Memberships/Dues	\$350	\$350
WA Farmers Market Assoc. Membership		\$350	\$350
001.0000.11.571.22.49.003	Registration	\$300	\$300
WA Farmers Market Assoc. Conference		\$300	\$300

2025/2026 Budget Detail
Parks, Recreation & Community Services - Senior Center
Ongoing Budget

	Year 2025	Year 2026
	\$27,400	\$27,400
001.0000.11.569.50.31.001 Office & Operating Supplies	\$2,000	\$2,000
Fitness Equip, Furniture, Programs & Event operating supplies	\$4,000	\$4,000
Fitness Equip, Furniture, Programs & Event operating supplies	(\$2,000)	(\$2,000)
001.0000.11.569.50.41.001 Professional Services	\$25,000	\$25,000
Instructors For Art, Exercise, Computer Classes	\$25,000	\$25,000
001.0000.11.569.50.45.004 Rentals	\$0	\$0
Rent and Phone Fees to Pierce County for Senior Center Facility	\$66,635	\$66,635
Rent and Phone Fees to Pierce County for Senior Center Facility	(\$66,635)	(\$66,635)
001.0000.11.569.50.49.003 Registration	\$400	\$400
WA Assoc. Of Senior Centers Conference	\$400	\$400

2025/2026 Budget Detail
Parks, Recreation & Community Services - Maintenance (Park Facilities)
Ongoing Budget

	Year 2025	Year 2026
	\$204,360	\$204,760
001.0000.11.576.80.11.002 Overtime	\$8,000	\$8,000
Special Events And Storms	\$8,000	\$8,000
001.0000.11.576.80.31.001 Office & Operational Supplies	\$28,000	\$28,000
Irrigation, Janitorial, Turf, And General park maintenance supplies (toilet paper hand towels, cleaners, herbicides, etc.)	\$18,000	\$18,000
Volunteer Graffiti Removal Supplies	\$10,000	\$10,000
001.0000.11.576.80.31.008 Clothing	\$1,860	\$1,860
Raingear For 3 Employees	\$300	\$300
Seasonal Worker Boots And Uniforms	\$60	\$60
Uniforms For Full-Time Employees	\$1,500	\$1,500
001.0000.11.576.80.31.030 Raw Materials	\$12,500	\$12,900
Raw Materials	\$15,000	\$15,000
Raw Materials	(\$2,500)	(\$2,100)
001.0000.11.576.80.35.001 Small Tools & Minor Equipment	\$2,500	\$2,500
Replacement Of Minor Equipment	\$2,500	\$2,500
001.0000.11.576.80.41.001 Professional Services	\$35,000	\$35,000
Janitorial Services For Parks Facilities	\$28,000	\$28,000
Sani-Can	\$7,000	\$7,000
001.0000.11.576.80.44.005 Other Taxes	\$56,000	\$56,000
Surface Water Management Fees - All Other	\$18,110	\$18,110
Surface Water Management Fees - All Other	\$8,240	\$8,240
Surface Water Management Charges - Fort Steilacoom Park	\$17,640	\$17,640
Surface Water Management Charges - Fort Steilacoom Park	\$12,010	\$12,010
001.0000.11.576.80.45.004 Rentals	\$500	\$500
Occasional Use Equipment	\$500	\$500
001.0000.11.576.80.47.001 Water Charges	\$38,000	\$38,000
All Parks Except Fort Steilacoom	\$38,000	\$38,000
001.0000.11.576.80.47.004 Sewer Charges	\$6,200	\$6,200
American Lake, Wards Lake, And Kiawanis Park	\$6,200	\$6,200
001.0000.11.576.80.47.005 Electricity Charges	\$12,500	\$12,500
Restrooms, Shelters, Lighting, And Irrigation	\$12,500	\$12,500

2025/2026 Budget Detail
Parks, Recreation & Community Services - Maintenance (Park Facilities)
Ongoing Budget

	Year 2025	Year 2026
	\$204,360	\$204,760
001.0000.11.576.80.48.001 Repairs & Maintenance	\$2,500	\$2,500
Maintenance Equipment For The Parks	\$2,500	\$2,500
001.0000.11.576.80.49.003 Registration	\$800	\$800
Registration	\$800	\$800

2025/2026 Budget Detail

Parks, Recreation & Community Services - Maintenance (Fort Steilacoom Park)

Ongoing Budget

		Year 2025	Year 2026
		\$139,900	\$139,900
001.0000.11.576.81.11.002	Overtime	\$4,000	\$4,000
Special Events		\$6,000	\$6,000
Special Events		(\$2,000)	(\$2,000)
001.0000.11.576.81.11.005	On-Call Pay	\$1,700	\$1,700
On Call Pay		\$2,700	\$2,700
On Call Pay		(\$1,000)	(\$1,000)
001.0000.11.576.81.31.001	Office & Operating Supplies	\$28,000	\$28,000
Janitorial, Irrigation, Sanicans & General Maintenance		\$28,000	\$28,000
001.0000.11.576.81.31.008	Clothing	\$3,600	\$3,600
Boots & Uniforms For Five Seasonal Workers		\$300	\$300
Uniforms For Full-Time Field Employees		\$3,300	\$3,300
001.0000.11.576.81.31.030	Raw Materials	\$10,000	\$10,000
Raw Materials		\$10,000	\$10,000
001.0000.11.576.81.35.001	Small Tools	\$1,000	\$1,000
Small Tools		\$1,000	\$1,000
001.0000.11.576.81.41.001	Professional Services	\$13,000	\$13,000
Sanicans		\$13,000	\$13,000
001.0000.11.576.81.45.004	Rentals	\$2,000	\$2,000
Rentals		\$2,000	\$2,000
001.0000.11.576.81.47.001	Water Charges	\$56,000	\$56,000
Irrigation and Restroom Water Charges		\$56,000	\$56,000
001.0000.11.576.81.47.004	Sewer Charges	\$3,000	\$3,000
Sewer Charges for Restroom		\$3,000	\$3,000
001.0000.11.576.81.47.005	Electricity Charges	\$13,600	\$13,600
Electricity		\$13,600	\$13,600
001.0000.11.576.81.48.001	Repairs & Maintenance	\$3,500	\$3,500
Repairs for Equipment to Maintain FSP		\$3,500	\$3,500
001.0000.11.576.81.49.003	Registration	\$500	\$500
Registration		\$500	\$500

2025/2026 Budget Detail
Parks, Recreation & Community Services - Maintenance (Street Landscape)
Ongoing Budget

		Year 2025	Year 2026
		\$37,700	\$37,700
001.0000.11.542.70.11.002	Overtime	\$2,900	\$2,900
	Overtime	\$900	\$900
	Overtime	\$2,000	\$2,000
001.0000.11.542.70.11.005	On Call Pay	\$2,400	\$2,400
	On Call Pay	\$1,400	\$1,400
	On Call Pay	\$1,000	\$1,000
001.0000.11.542.70.31.001	Office and Operating Supplies	\$2,000	\$2,000
	Purchasing Herbicides	\$2,000	\$2,000
001.0000.11.542.70.31.008	Clothing	\$1,600	\$1,600
	Clothing	\$1,600	\$1,600
001.0000.11.542.70.31.030	Raw Materials	\$6,000	\$6,000
	Fertilizer, Soil, Seed, Irrigation Parts	\$6,000	\$6,000
001.0000.11.542.70.35.001	Small Tools & Minor Equipment	\$5,000	\$5,000
	Replace Minor Equipment As Needed	\$5,000	\$5,000
001.0000.11.542.70.48.001	Repairs & Maintenance	\$17,500	\$17,500
	Repairs and Maintenance	\$2,500	\$2,500
	Colonial Plaza	\$25,000	\$25,000
	Repairs and Maintenance - Reduce Contract, Utilitize Personnel	(\$10,000)	(\$10,000)
001.0000.11.542.70.49.003	Registration	\$300	\$300
	Pesticide CEU'S	\$300	\$300

2025/2026 Budget Detail

Parks, Recreation & Community Services - Streets Operations & Maintenance

Ongoing Budget

		Year 2025	Year 2026
		\$1,117,855	\$1,117,855
Roads/Streets Maintenance:			
101.0000.11.542.30.11.002	Overtime	\$10,000	\$10,000
Overtime		\$10,000	\$10,000
101.0000.11.542.30.11.005	On Call Pay	\$12,000	\$12,000
Per Collective Bargaining Agreement		\$12,000	\$12,000
101.0000.11.542.30.31.001	Office & Operating Supplies	\$2,700	\$2,700
General Supplies: adhesives, paint, nuts and bolts, cleaners, etc.		\$2,000	\$2,000
Propane Infrared Burner Supplies		\$700	\$700
101.0000.11.542.30.31.008	Clothing & Uniforms	\$700	\$700
Per Collective Bargaining Agreement		\$700	\$700
101.0000.11.542.30.31.030	Raw Materials	\$25,000	\$25,000
Raw Materials: gravel, hotmix asphalt, paint		\$20,000	\$20,000
Raw Materials: gravel, hotmix asphalt, paint		(\$2,500)	(\$2,500)
Crack Sealer Supplies		\$7,500	\$7,500
101.0000.11.542.30.35.001	Small Tools & Minor Equipment	\$2,000	\$2,000
Blowers, Shovels, Drills, etc.		\$2,000	\$2,000
101.0000.11.542.30.41.001	Professional Services	\$2,400	\$2,400
Janitorial Services For Public Works O&M Facility		\$2,400	\$2,400
101.0000.11.542.30.41.079	Road Contract	\$4,600	\$4,600
Road Contract		\$4,600	\$4,600
101.0000.11.542.30.43.001	Transportation Charges	\$200	\$200
Transportation		\$200	\$200
101.0000.11.542.30.45.004	Rentals	\$2,500	\$2,500
Equipment Rental		\$2,500	\$2,500
101.0000.11.542.30.48.001	Repairs & Maintenance	\$2,460	\$2,460
General Repairs & Maintenance		\$2,460	\$2,460
101.0000.11.542.30.49.003	Registration	\$800	\$800
Registration for classes to maintain licenses		\$800	\$800

2025/2026 Budget Detail

Parks, Recreation & Community Services - Streets Operations & Maintenance**Ongoing Budget****Sidewalks Maintenance:**

101.0000.11.542.61.48.001	Sidewalk Maintenance	\$1,835	\$1,835
	Sidewalk Maintenance	\$1,835	\$1,835

101.0000.11.542.63.31.001	Office & Operating Supplies	\$1,000	\$1,000
	General Supplies related to street light maintenance	\$1,000	\$1,000

Street Lighting:

101.0000.11.542.63.31.030	Raw Materials	\$3,000	\$3,000
	wire, cover plates, electrical supplies	\$3,000	\$3,000

101.0000.11.542.63.35.001	Small Tools & Minor Equipment	\$750	\$750
	Tool/Equipment Supplies	\$500	\$500
	Street Equipment	\$250	\$250

101.0000.11.542.63.47.006	Street Lighting	\$417,460	\$417,460
	Street Lighting Charges	\$417,460	\$417,460

101.0000.11.542.63.48.001	Repairs & Maintenance	\$50,000	\$50,000
	Street Light Repairs	\$50,000	\$50,000

2025/2026 Budget Detail

Parks, Recreation & Community Services - Streets Operations & Maintenance

Ongoing Budget

Traffic Control Devices:

101.0000.11.542.64.11.002	Overtime	\$4,100	\$4,100
Overtime		\$4,100	\$4,100
101.0000.11.542.64.31.001	Office & Operating Supplies	\$62,000	\$62,000
Sign Maintenance Program		\$48,000	\$48,000
General Supplies to Support Maintenance of Signalized Intersections		\$29,000	\$29,000
General Supplies to Support Maintenance of Signalized Intersections (relocated to Road Contract for Traffic Signals)		(\$15,000)	(\$15,000)
101.0000.11.542.64.31.030	Raw Materials	\$10,000	\$10,000
Street Light Repairs - Poles, Mounts, Arms, Heads, Indicators, Etc		\$25,000	\$25,000
Street Light Repairs - Poles, Mounts, Arms, Heads, Indicators, Etc (relocated to Road Contract for Traffic Signals)		(\$15,000)	(\$15,000)
101.0000.11.542.64.35.001	Small Tools & Minor Equipment	\$2,000	\$2,000
Testing Equipment Drills, Banding Tools		\$7,000	\$7,000
Testing Equipment Drills, Banding Tools		(\$5,000)	(\$5,000)
101.0000.11.542.64.35.014	Traffic Equipment	\$20,000	\$20,000
Signal Repairs		\$50,000	\$50,000
Signal Repairs (reallocated to Road Contract for Traffic Signals)		(\$30,000)	(\$30,000)
101.0000.11.542.64.41.001	Professional Services	\$257,000	\$257,000
Washington State Dept. Of Transportation Signal		\$1,000	\$1,000
Professional Services		\$1,000	\$1,000
Road Contract - Traffic Signal Maintenance		\$195,000	\$195,000
Road Contract - Traffic Signal Maintenance (reallocated from other line items)		\$60,000	\$60,000
101.0000.11.542.64.47.005	Electricity Charges	\$56,000	\$56,000
Electricity Charges		\$77,000	\$77,000
Electricity Charges - Due to Reduced Number of Signals		(\$21,000)	(\$21,000)
101.0000.11.542.64.48.001	Repairs & Maintenance	\$12,500	\$12,500
Traffic Equipment Repair		\$12,500	\$12,500
101.0000.11.542.64.49.003	Registration	\$1,000	\$1,000
Registrations: conference training and certifications		\$1,000	\$1,000

2025/2026 Budget Detail

Parks, Recreation & Community Services - Streets Operations & Maintenance**Ongoing Budget****Snow & Ice Control:**

101.0000.11.542.66.31.030	Raw Materials	\$45,000	\$45,000
	Raw Materials, Salt and Brine Products	\$45,000	\$45,000

101.0000.11.542.66.35.001	Small Tools & Minor Equipment	\$500	\$500
	Tools/Equipment Supplies	\$500	\$500

Roadside Maintenance:

101.0000.11.542.70.11.002	Overtime	\$500	\$500
	Overtime	\$500	\$500

101.0000.11.542.70.11.005	On Call Pay	\$2,500	\$2,500
	Per Collective Bargaining Agreement	\$2,500	\$2,500

101.0000.11.542.70.31.001	Office & Operating Supplies	\$11,000	\$11,000
	General Supplies - Herbicides	\$5,500	\$5,500
	Street Striper Supplies	\$5,500	\$5,500

101.0000.11.542.70.31.008	Clothing & Uniform	\$1,600	\$1,600
	Per Collective Bargaining Agreement	\$1,600	\$1,600

101.0000.11.542.70.31.011	Adopt-A-Street Program	\$250	\$250
	Adopt A Street Supplies	\$250	\$250

101.0000.11.542.70.31.030	Raw Materials	\$12,500	\$12,500
	Raw Materials: gravel, concrete, asphalt, etc.	\$12,500	\$12,500

101.0000.11.542.70.35.001	Small Tools & Minor Equipment	\$3,500	\$3,500
	Tool/Equipment Supplies: line trimmers, blowers, hedge bars	\$3,500	\$3,500

101.0000.11.542.70.41.001	Professional services	\$9,000	\$9,000
	Professional Services	\$9,000	\$9,000

101.0000.11.542.70.41.079	Road Contract	\$500	\$500
	Road Contract	\$500	\$500

101.0000.11.542.70.45.004	Rentals	\$1,000	\$1,000
	Rentals	\$1,000	\$1,000

101.0000.11.542.70.47.001	Water Charges	\$28,000	\$28,000
	Water Charges	\$28,000	\$28,000

2025/2026 Budget Detail

Parks, Recreation & Community Services - Streets Operations & Maintenance

Ongoing Budget

Structures:

101.0000.11.543.50.41.001	Professional Services	\$2,200	\$2,200
Professional Services		\$2,200	\$2,200
101.0000.11.543.50.47.004	Sewer Charges	\$1,200	\$1,200
Sewer Charges		\$1,200	\$1,200
101.0000.11.543.50.47.005	Electricity Charges	\$5,000	\$5,000
Electricity Charges		\$5,000	\$5,000

Road Operations Overhead:

101.0000.11.544.90.31.001	Office & Operating Supplies	\$2,250	\$2,250
General Supplies		\$2,250	\$2,250
101.0000.11.544.90.31.008	Clothing	\$5,600	\$5,600
Clothing		\$5,600	\$5,600
101.0000.11.544.90.31.010	Safety Supplies	\$750	\$750
Safety Supplies		\$750	\$750
101.0000.11.544.90.31.048	Repair Parts	\$500	\$500
Repair Parts		\$500	\$500
101.0000.11.544.90.41.001	Professional Services	\$19,000	\$19,000
Professional Services: Utility Locates		\$4,000	\$4,000
Olympic Radio for Standby		\$15,000	\$15,000
101.0000.11.544.90.48.001	Repairs & Maintenance	\$1,500	\$1,500
Repairs & Maintenance		\$1,500	\$1,500

2025/2026 Budget Detail
Parks, Recreation & Community Services - Recreation & Public Art
Budget

		Year 2025	Year 2026
		\$37,000	\$37,000
106.0000.11.573.20.31.001	Office & Operating Supplies	\$2,000	\$2,000
Arts Commission - Supplies to Implement Work Program (Film Festival, MLK, Rotating Art Exhibits)		\$2,000	\$2,000
106.0000.11.573.20.41.001	Professional Services	\$35,000	\$35,000
Signal Box Wraps		\$25,000	\$25,000
Public Art		\$10,000	\$10,000

2025/2026 Budget Detail
Parks, Recreation & Community Services - SWM Operations & Maintenance
Ongoing Budget

		Year 2025	Year 2026
		\$1,145,145	\$1,145,145
401.0000.11.531.10.11.002	Overtime	\$4,000	\$4,000
Overtime After Hours Flood Response And Weekends		\$4,000	\$4,000
401.0000.11.531.10.31.001	Office & Operating Supplies	\$5,000	\$5,000
Operational Supplies		\$1,000	\$1,000
Pesticides For Storm Pond Spraying		\$2,000	\$2,000
Spill Response Supplies: Booms, Socks, And Catch		\$2,000	\$2,000
401.0000.11.531.10.31.008	Work Gear	\$500	\$500
Work Gear For 2 Employees		\$500	\$500
401.0000.11.531.10.31.030	Raw Materials	\$19,600	\$19,600
Storm Drain Frames, Grates, Catch Basin, Gravel, Filter Fabric, etc..		\$19,600	\$19,600
401.0000.11.531.10.35.001	Small & Minor Equipment	\$2,000	\$2,000
Tool/Equipment Supplies		\$2,000	\$2,000
401.0000.11.531.10.41.001	Professional Services	\$18,845	\$18,845
Professional Services		\$6,345	\$6,345
Operational Radio Fee Paid To City Of Tacoma		\$3,500	\$3,500
Prop. Share Of WSDOT After Hours Maint. Call Phone Svc. Olympic Radio		\$9,000	\$9,000
401.0000.11.531.10.45.004	Rentals	\$7,500	\$7,500
Pumps, Hoses, Generators, Other		\$7,500	\$7,500
401.0000.11.531.10.48.001	Repairs & Maintenance	\$1,085,200	\$1,085,200
Street Sweeping Contract		\$275,400	\$275,400
Other Maintenance And Repairs		\$2,500	\$2,500
Stormwater Pump-Station Preventative Maintenance		\$4,000	\$4,000
Annual Maintenance of Filter Systems		\$65,000	\$65,000
Stormwater Infrastructure Cleaning		\$525,000	\$525,000
Stormwater Pipe Video Inspection Contract		\$127,000	\$127,000
General Repairs & Maintenance		\$86,300	\$86,300
401.0000.11.531.10.49.018	Dumping Fees	\$2,500	\$2,500
Storm Drainage Debris Removal		\$2,500	\$2,500

2025/2026 Budget Detail
Parks, Recreation & Community Services - Property Management
Ongoing Budget

		Year 2025	Year 2026
		\$548,720	\$548,720
502.0000.17.518.30.31.001	Office & Operating Supplies	\$20,000	\$20,000
City Hall - General operating Supplies- cleaners, custodial paper products		\$20,000	\$20,000
502.0000.17.518.30.35.001	Small Tools & Minor Equipment	\$500	\$500
City Hall - Small Tools/Minor Equipment		\$500	\$500
502.0000.17.518.30.41.001	Professional Services	\$36,300	\$36,300
City Hall - Carpet Cleaning		\$5,500	\$5,500
City Hall - General Professional Services - custodial contract, pest control, window cleaning, specialty services		\$30,800	\$30,800
502.0000.17.518.35.31.001	Office & Operating Supplies	\$12,360	\$12,360
City Hall - General Supplies - nuts, belts, bolts, wire, light bulbs for building		\$12,360	\$12,360
502.0000.17.518.35.31.008	Clothing	\$1,000	\$1,000
City Hall - Clothing - uniforms for staff (AFSME requirement)		\$1,000	\$1,000
502.0000.17.518.35.32.004	Facility Fuel	\$700	\$700
City Hall - Fuel for Emergency Generator System		\$700	\$700
502.0000.17.518.35.35.001	Small Tools & Minor Equipment	\$1,250	\$1,250
City Hall - Tools & Minor Equipment		\$1,250	\$1,250
502.0000.17.518.35.41.124	Professional Certifications	\$200	\$200
City Hall - Boiler Certification		\$200	\$200
502.0000.17.518.35.44.005	Other Taxes	\$6,120	\$6,120
City Hall - SWM Fees		\$6,120	\$6,120

2025/2026 Budget Detail
Parks, Recreation & Community Services - Property Management
Ongoing Budget

502.0000.17.518.35.47.001	Water Charges	\$7,000	\$7,000
City Hall - Water		\$7,000	\$7,000
502.0000.17.518.35.47.004	Sewer Charges	\$2,200	\$2,200
City Hall - Sewer		\$2,200	\$2,200
502.0000.17.518.35.47.005	Electricity Charges	\$110,820	\$110,820
City Hall - Electricity		\$110,820	\$110,820
502.0000.17.518.35.47.011	Natural Gas Charges	\$19,270	\$19,270
City Hall - Natural Gas		\$19,270	\$19,270
502.0000.17.518.35.48.001	Repairs & Maintenance	\$37,780	\$37,780
Alarm Repair City Hall		\$500	\$500
City Hall Operating Systems (HVAC and mechanical systems)		\$20,000	\$20,000
City Hall - Elevator		\$6,000	\$6,000
City Hall - Pond Maintenance		\$500	\$500
City Hall - Fire Suppression & Fire Extinguishing Systems		\$1,500	\$1,500
City Hall - Glass Repair, Locks, Other		\$2,380	\$2,380
City Hall - Security System Maintenance Contract		\$2,500	\$2,500
City Hall - Storm Drainage Maintenance		\$3,000	\$3,000
City Hall - Parking Lot Sweeping		\$1,300	\$1,300
City Hall - Testing And Certifying Back Flow Protection		\$100	\$100
502.0000.17.521.50.31.001	Office & Operating Supplies	\$22,000	\$22,000
Police Station - Custodial Supplies		\$7,000	\$7,000
Police Station - Gun Range Filters, Other		\$15,000	\$15,000
502.0000.17.521.50.32.004	Facility Fuel	\$3,500	\$3,500
Police Station - Fuel for Emergency Power System		\$3,500	\$3,500
502.0000.17.521.50.35.001	Small Tools & Minor Equipment	\$200	\$200
Police Station - Small Tools And Minor Equipment		\$200	\$200
502.0000.17.521.50.44.005	Other Taxes	\$490	\$490
Police Station - SWM Fees		\$490	\$490
502.0000.17.521.50.47.001	Water Charges	\$1,740	\$1,740
Police Station - Water		\$1,740	\$1,740
502.0000.17.521.50.47.004	Sewer Charges	\$1,000	\$1,000
Police Station - Sewer		\$1,000	\$1,000
502.0000.17.521.50.47.005	Electricity Charges	\$110,000	\$110,000
Police Station - Electricity		\$110,000	\$110,000
502.0000.17.521.50.47.011	Natural Gas Charges	\$13,240	\$13,240
Police Station - Natural Gas		\$13,240	\$13,240

2025/2026 Budget Detail
Parks, Recreation & Community Services - Property Management
Ongoing Budget

502.0000.17.521.50.48.001	Landscape Maintenance	\$18,000	\$18,000
Police Station - Landscape Maintenance		\$18,000	\$18,000
502.0000.17.521.50.48.001	Repairs & Maintenance	\$65,900	\$65,900
Police Station - Repair And Maintenance		\$5,500	\$5,500
Police Station - annual landscape maint for Lakewood Industrial Park		\$12,500	\$12,500
Police Station - Carpet & Window Cleaning		\$2,500	\$2,500
Police Station - Site Storm System Contract Maintenance		\$3,000	\$3,000
Police Station - Custodial Services At Police Facility		\$37,250	\$37,250
Police Station - Elevator Repair And Certification		\$2,500	\$2,500
Police Station - Fire Suppression & Fire Extinguisher Systems		\$2,000	\$2,000
Police Station - Glass Repair, Door Locks, Other		\$500	\$500
Police Station - Testing Back Flow Devices At The Police Facility		\$150	\$150
502.0000.17.542.65.31.001	Office & Operating Supplies	\$5,000	\$5,000
Sunder Station - General Supplies		\$5,000	\$5,000
502.0000.17.542.65.47.005	Electricity Charges	\$6,000	\$6,000
Sunder Station - Electricity		\$6,000	\$6,000
502.0000.17.542.65.48.001	Repairs & Maintenance	\$46,150	\$46,150
Sunder Station - Annual Testing And Certification Of The Back Flow		\$150	\$150
Sunder Station - Cleaning And Maintenance Of The Onsite Storm		\$1,500	\$1,500
Sunder Station - Maintaining Fire Suppresion And Fire Extinguisher		\$3,000	\$3,000
Sunder Station - Custodial Services		\$26,000	\$26,000
Sunder Station - Elevator Maintenance		\$4,500	\$4,500
Sunder Station - Pressure Wash to Clean Parking Area And Garage		\$4,500	\$4,500
Sunder Station - Sweeping (contract with a sweeping company)		\$12,500	\$12,500
Sunder Station - Repairs & Maintenance (from 2023/2024 budget reduction)		(\$6,000)	(\$6,000)

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Budget Detail

Legal

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2025/2026 Budget Detail
Legal - Civil Legal Services
Ongoing Budget

	Year 2025	Year 2026
	\$37,300	\$37,300
001.0000.06.515.30.31.001 Office & Operating Supplies	\$125	\$125
General Office Supplies	\$125	\$125
001.0000.06.515.30.31.005 Meeting Meals	\$0	\$0
Monthly Business Meeting	\$100	\$100
Monthly Business Meeting	(\$100)	(\$100)
Pierce County Bar Association Law Day	\$100	\$100
Pierce County Bar Association Law Day	(\$100)	(\$100)
001.0000.06.515.30.41.001 Professional Services	\$28,125	\$28,125
ABC Legal Messenger Services	\$5,500	\$5,500
ABC Legal Messenger Services	(\$5,000)	(\$5,000)
Court Reporter Services	\$5,000	\$5,000
Court Reporter Services	(\$2,500)	(\$2,500)
Independent Civil Legal Counsel	\$30,000	\$30,000
Independent Civil Legal Counsel - Charge to Projects	(\$10,000)	(\$10,000)
Labor Attorney Fees	\$4,000	\$4,000
Labor Attorney Fees - Charge to Departments	(\$2,000)	(\$2,000)
Court Filing Fees- County	\$2,325	\$2,325
Court Filing Fees- Supreme	\$300	\$300
District Court Copies - Pacer	\$500	\$500
001.0000.06.515.30.43.001 Airfare	\$0	\$0
Tacoma-Pierce County Bar Association Annual Conference	\$300	\$300
Tacoma-Pierce County Bar Association Annual Conference	(\$300)	(\$300)
Washington State Association Of Municipal Attorneys Fall Conference	\$350	\$350
Washington State Association Of Municipal Attorneys Fall Conference	(\$350)	(\$350)
Washington State Association Of Municipal Attorneys Spring Conferemce	\$350	\$350
Washington State Association Of Municipal Attorneys Spring Conferemce	(\$350)	(\$350)
001.0000.06.515.30.43.002 Lodging	\$1,800	\$1,800
Tacoma-Pierce County Bar Association Annual Conference	\$700	\$700
Tacoma-Pierce County Bar Association Annual Conference	(\$700)	(\$700)
Washington State Association Of Municipal Attorneys Fall Conference	\$700	\$700
Washington State Association Of Municipal Attorneys Spring Conference	\$700	\$700
Washington Association Of Public Records Spring Conference	\$200	\$200
Washington Association Of Public Records Fall Conference	\$200	\$200
001.0000.06.515.30.43.003 Mileage	\$250	\$250
Mileage	\$250	\$250

2025/2026 Budget Detail
Legal - Civil Legal Services
Ongoing Budget

001.0000.06.515.30.43.004 Conference Meals	\$550	\$550
Tacoma-Pierce County Bar Association Annual Conference	\$250	\$250
Tacoma-Pierce County Bar Association Annual Conference	(\$250)	(\$250)
Washington State Association Of Municipal Attorneys Fall Conference	\$175	\$175
Washington State Association Of Municipal Attorneys Spring Conference	\$175	\$175
Washington Association Of Public Records Spring Conference	\$100	\$100
Washington Association Of Public Records Fall Conference	\$100	\$100
001.0000.06.515.30.43.005 Parking	\$100	\$100
Parking Reimbursements	\$100	\$100
001.0000.06.515.30.49.001 Memberships & Dues	\$1,920	\$1,920
Pierce County Legal Information Network Exchange	\$20	\$20
Public Notary	\$160	\$160
Tacoma-Pierce County Bar Association - 2 Attorneys	\$400	\$400
Washington Association Of Public Records Officers	\$50	\$50
Washington State Association Of Municipal Attorneys	\$30	\$30
Washington State Association Of Municipal Attorneys	\$30	\$30
Washington State Bar Association	\$615	\$615
Washington State Bar Association	\$615	\$615
001.0000.06.515.30.49.003 Registration	\$3,930	\$3,930
Continuing Education Credits	\$3,630	\$3,630
Continuing Education Credits	(\$2,000)	(\$2,000)
Tacoma-Pierce County Bar Association Annual Conference	\$300	\$300
Tacoma-Pierce County Bar Association Annual Conference	\$300	\$300
Washington Association Of Public Records Spring Conference	\$250	\$250
Washington Association Of Public Records Fall Conference	\$250	\$250
Washington State Association Of Municipal Attorneys Fall	\$300	\$300
Washington State Association Of Municipal Attorneys Fall	\$300	\$300
Washington State Association Of Municipal Attorneys Spring Conference	\$300	\$300
Washington State Association Of Municipal Attorneys Spring Conference	\$300	\$300
001.0000.06.515.30.49.005 Printing & Binding	\$500	\$500
PDR Requests, Business Cards, Name Plates, Notary	\$500	\$500

2025/2026 Budget Detail
Legal - Criminal Prosecution Services
Ongoing Budget

	Year 2025	Year 2026
	\$5,100	\$5,100
001.0000.06.515.31.31.001 Office & Operating Supplies	\$100	\$100
File Folders, Labels, Pens, Etc.	\$100	\$100
001.0000.06.515.31.43.002 Lodging	\$1,750	\$1,750
Tacoma-Pierce County Bar Association Annual Conference	\$600	\$600
Tacoma-Pierce County Bar Association Annual Conference	(\$600)	(\$600)
Washington State Association Of Municipal Attorneys Fall Conference	\$875	\$875
Washington State Association Of Municipal Attorneys Spring Conference	\$875	\$875
001.0000.06.515.31.49.001 Memberships & Dues	\$885	\$885
Pierce County Legal Information Network Exchange	\$40	\$40
Tacoma-Pierce County Bar Association	\$200	\$200
Washington State Association of Municipal Attorneys	\$30	\$30
Washington State Bar Association	\$615	\$615
001.0000.06.515.31.49.003 Registration	\$600	\$600
Tacoma-Pierce County Bar Association Annual Conference	\$300	\$300
Tacoma-Pierce County Bar Association Annual Conference	(\$300)	(\$300)
Washington State Association of Municipal Attorneys Fall Conference	\$300	\$300
Washington State Association of Municipal Attorneys Spring Conference	\$300	\$300
001.0000.06.515.31.49.004 Subscriptions	\$1,765	\$1,765
Teglands and Court Rules for Prosecutors	\$1,765	\$1,765

2025/2026 Budget Detail
Legal - City Clerk
Ongoing Budget

	Year 2025	Year 2026
	\$43,540	\$43,540
001.0000.06.514.30.31.001 Office & Operating Supplies	\$100	\$100
General Office Supplies	\$100	\$100
001.0000.06.514.30.41.001 Professional Services	\$33,000	\$33,000
Access Records Management	\$23,000	\$23,000
Lakewood Municipal Code Codification	\$10,000	\$10,000
001.0000.06.514.30.43.001 Airfare	\$500	\$500
Association of Records Management & Administration (ARMA) Annual Conference	\$500	\$500
001.0000.06.514.30.43.002 Lodging Charges	\$830	\$830
Association of Records Management & Administration (ARMA) Regional Conference	\$250	\$250
Washington Municipal Clerks Association Regional Conference	\$380	\$380
Washington Association of Public Records Fall & Spring Conference	\$200	\$200
001.0000.06.514.30.43.004 Conference Meals	\$600	\$600
Association of Records Management & Administration (ARMA) Regional Conference	\$200	\$200
Washington Municipal Clerks Association Annual Conference	\$200	\$200
Washington Association of Public Records Fall & Spring Conference	\$200	\$200
001.0000.06.514.30.44.001 Advertising	\$6,250	\$6,250
Daily Journal of Commerce	\$1,000	\$1,000
Tacoma News Tribune	\$5,250	\$5,250
001.0000.06.514.30.49.001 Membership Dues	\$375	\$375
Association of Records Management & Administrators	\$175	\$175
Pierce County Clerks And Finance Officers Association	\$15	\$15
Public Notary	\$80	\$80
Washington Association of Public Records Officers	\$30	\$30
Washington Municipal Clerks Association	\$75	\$75
001.0000.06.514.30.49.003 Registration	\$1,885	\$1,885
Association of Records Management & Administrators Regional Conference	\$600	\$600
Pierce County Clerks And Finance Officers Association Training	\$375	\$375
Washington Association of Public Records Officers Fall Conference	\$280	\$280
Washington Association of Public Records Officers Spring Conference	\$280	\$280
Washington Municipal Clerks Association Annual Conference	\$350	\$350

2025/2026 Budget Detail
Legal - City Clerk/Elections
Ongoing Budget

		Year 2025	Year 2026
		\$ 180,000	\$ 110,000
001.0000.06.514.40.41.001	Professional Services	\$180,000	\$110,000
General Election		\$28,000	\$0
Primary Election		\$42,000	\$0
Voter Maintenance		\$110,000	\$110,000

2025/2026 Budget Detail
Legal - Human Resources
Ongoing Budget

	Year 2025	Year 2026
	\$43,780	\$43,780
001.0000.09.518.10.31.001 Office & Operating Supplies	\$2,600	\$2,600
Basic Operating Supplies	\$1,700	\$1,700
Volunteer Recognition Event - Supplies and Raffle Prizes	\$400	\$400
Safety Program Supplies and Prizes	\$500	\$500
001.0000.09.518.10.31.005 Meeting Meals	\$1,200	\$1,200
Lunches/Refreshments For Interview Panels	\$1,200	\$1,200
001.0000.09.518.10.41.001 Professional Services	\$28,750	\$28,750
Benefit Administration - HSA/FSA	\$3,700	\$3,700
Benefit Administration - HSA/FSA	\$800	\$800
Background Checks	\$1,650	\$1,650
Employee Recognition Events - Catering and Venue Rental	\$6,600	\$6,600
Employee Recognition Events - Catering and Venue Rental	\$1,500	\$1,500
Leadership Academy & Workshop Trainers	\$4,500	\$4,500
Mandatory Medical Services	\$10,000	\$10,000
001.0000.09.518.10.41.010 Employee Training	\$0	\$0
General Session webinars and classes	\$2,500	\$2,500
General Session webinars and classes	(\$2,500)	(\$2,500)
(2019-2021 Average Exp = \$270, \$0 Exp 2022-2024 YTD July)		
001.0000.09.518.10.43.001 Transportation Charges	\$500	\$500
National or Regional HR Association Conference Airfare	\$500	\$500
001.0000.09.518.10.43.002 Lodging Charges	\$2,500	\$2,500
Association of Washington Cities Labor Relations Institute - 2 Employees	\$500	\$500
Civil Service Conference - 1 Employee/1 Commissioner	\$500	\$500
National or Regional HR Association Conference	\$1,000	\$1,000
Washington Public Employees Labor Relations Association Fall Conference - 2 Emplc	\$500	\$500
001.0000.09.518.10.43.003 Mileage Reimbursements	\$400	\$400
Assoc. Of Washington Cities Labor Relations Institute - 2 Employees	\$400	\$400
001.0000.09.518.10.43.004 Conference Meals	\$500	\$500
Meals For Conferences Listed Above	\$500	\$500
001.0000.09.518.10.44.001 Advertising	\$300	\$300
Specialty Ads For Specific Jobs	\$300	\$300

2025/2026 Budget Detail
Legal - Human Resources
Ongoing Budget

001.0000.09.518.10.49.001	Memberships/Dues	\$1,200	\$1,200
International Public Management Assoc. HR National Chapter		\$400	\$400
Public Employer Labor Relations Association - 2 Employees		\$400	\$400
Public Risk Management Association		\$150	\$150
Society for Human Resources Management		\$250	\$250
001.0000.09.518.10.49.003	Registration	\$2,600	\$2,600
Assoc. Of Washington Cities Labor Relations Institute 2 Employees		\$700	\$700
Civil Service Conference - 1 Employee/1 Comissioner		\$500	\$500
Civil Service Conference - 1 Employee/1 Comissioner		\$100	\$100
National or Regional HR Association Conference		\$800	\$800
Washington Public Employees Labor Relations 2 Employees		\$500	\$500
001.0000.09.518.10.49.004	Subscription	\$280	\$280
Summit Law Subscription		\$280	\$280
001.0000.09.518.91.31.009	Wellness Program	\$2,500	\$2,500
Promotion Of Healthy Diet And Exercise		\$2,500	\$2,500
001.0000.09.518.91.43.002	Lodging	\$250	\$250
Wellness Program Lodging		\$250	\$250
001.0000.09.518.91.49.003	Registration	\$200	\$200
Wellness Program Registration		\$200	\$200

2025/2026 Budget Detail
Legal - Risk Management
Ongoing Budget

	Year 2025	Year 2026
	\$3,741,097	\$4,229,853
504.0000.09.518.11.31.010 Safety Supplies	\$2,500	\$2,500
Safety Supplies To Stock Safety Cabinets	\$2,500	\$2,500
504.0000.09.518.11.41.001 Professional Services	\$650	\$650
AWC Drua & Alcohol Testing Consortium	\$650	\$650
504.0000.09.518.11.48.001 Repairs & Maintenance	\$530	\$530
Maintenance of AED (Automated External Defibrillator Units), including Batteries & Pads	\$530	\$530
504.0000.09.518.11.49.003 Registration	\$300	\$300
Safety/Risk Mgmt Specialized Workshop	\$300	\$300
504.0000.09.518.12.41.001 Professional Services	\$78,740	\$78,740
Assoc. Washington Cities Workers Comp Retro Program	\$33,000	\$33,000
Ready Rebound/Tactical Athlete	\$33,990	\$33,990
Ready Rebound - 50 Employee in PRCS, PWE, CED	\$11,750	\$11,750
504.0000.09.518.31.46.001 WCIA Assessment	\$3,258,377	\$3,747,133
Auto Physical Damage	\$128,762	\$128,762
Auto Physical Damage	\$13,885	\$35,282
Boiler & Machinery	\$8,707	\$8,707
Boiler & Machinery	\$1,306	\$2,808
Crime & Fidelity	\$1,494	\$1,494
Crime & Fidelity	\$224	\$482
Liability	\$2,366,487	\$2,366,487
Liability	\$349,695	\$757,122
Property	\$375,577	\$375,577
Property	\$9,098	\$66,799
Storage Tank	\$2,732	\$2,732
Storage Tank	\$410	\$881
504.0000.09.518.35.48.001 Repairs & Maintenance	\$200,000	\$200,000
Repair Claims - Police (offset by insurance recoveries)	\$200,000	\$200,000
504.0000.09.518.39.48.001 Repairs & Maintenance	\$200,000	\$200,000
Repair Claims - General Operations (offset by insurance recoveries)	\$200,000	\$200,000

Budget Detail

Municipal Court

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2023/2024 Budget Detail
Municipal Court
Ongoing Budget

	Year 2025	Year 2026
	\$98,730	\$98,730
001.0000.02.512.50.11.002 Court Overtime	\$2,000	\$2,000
Court Staff Overtime	\$2,000	\$2,000
001.0000.02.512.50.11.004 Court Overtime - Security & Transport	\$14,000	\$14,000
Court Security and Court Transport Costs	\$14,000	\$14,000
001.0000.02.512.50.31.001 Office & Operating Supplies	\$3,000	\$3,000
Judge and Court Office Supplies	\$6,000	\$6,000
Judge and Court Office Supplies	(\$3,000)	(\$3,000)
001.0000.02.512.50.41.001 Professional Services	\$2,500	\$2,500
Jury Summons and Shredding Services	\$2,500	\$2,500
001.0000.02.512.50.43.002 Lodging	\$1,500	\$1,500
Administrative Office Of Courts	\$500	\$500
District Municipal Court Judges Assoc.	\$500	\$500
Judicial Conference	\$500	\$500
001.0000.02.512.50.43.004 Conference meals	\$350	\$350
Meals for conferences	\$350	\$350
001.0000.02.512.50.49.001 Memberships & Dues	\$1,150	\$1,150
District Municipal Court Judges Assoc.	\$1,000	\$1,000
District Municipal Court Managers Assoc.	\$150	\$150
001.0000.02.512.50.49.003 Registration	\$600	\$600
Staff Training For Mandated Law Changes	\$600	\$600
001.0000.02.512.50.49.005 Printing & Binding	\$150	\$150
Printing & Binding	\$150	\$150
001.0000.02.512.51.11.012 Pro-Tem Judge	\$18,100	\$18,100
Pro-Tem Judge	\$18,100	\$18,100
001.0000.02.512.51.49.007 Witness Fees	\$1,000	\$1,000
Witness Fees	\$1,000	\$1,000
001.0000.02.512.51.49.008 Jury Fees	\$2,000	\$2,000
Fees Paid To Jurors	\$2,000	\$2,000

2023/2024 Budget Detail
Municipal Court
Ongoing Budget

001.0000.02.512.51.49.009	Interpreter Fees	\$33,900	\$33,900
	Payments To Interpreters Required For Court	\$33,900	\$33,900
001.0000.02.523.30.31.001	Office & Operating Supplies	\$1,000	\$1,000
	Probation/Work Crew/Court Compliance Officers	\$1,000	\$1,000
001.0000.02.523.30.31.008	Uniforms	\$1,400	\$1,400
	Uniforms for Court Compliance Officers	\$2,800	\$2,800
	Uniforms for Court Compliance Officers	(\$1,400)	(\$1,400)
001.0000.02.523.30.35.001	Small Tools & Minor Equipment	\$750	\$750
	Alternative Sentencing Equipment	\$750	\$750
001.0000.02.523.30.41.001	Professional Services	\$13,005	\$13,005
	Electronic Home Monitoring (EHM) Equipment	\$18,795	\$18,795
	Electronic Home Monitoring Equipment (no EHM Program)	(\$18,795)	(\$18,795)
	Probation & Alternative Sentence - Urine Analysis	\$13,005	\$13,005
001.0000.02.523.30.43.002	Lodging	\$1,000	\$1,000
	Lodging For Conference	\$1,000	\$1,000
001.0000.02.523.30.43.004	Conference meals	\$250	\$250
	Conference meals for Court Compliance Officers	\$250	\$250
001.0000.02.523.30.47.004	Sewer Charges	\$0	\$0
	Port-O-Let Services	\$2,200	\$2,200
	Port-O-Let Services (no work crew)	(\$2,200)	(\$2,200)
001.0000.02.523.30.49.001	Memberships & Dues	\$75	\$75
	Misdemeanant Corrections Association Dues	\$75	\$75
001.0000.02.523.30.49.003	Registration	\$1,000	\$1,000
	Alternative Sentencing And Probation Training	\$1,000	\$1,000

Budget Detail

Police

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2025/2026 Budget Detail
Police - Command/Command
Ongoing Budget

		Year 2025	Year 2026
		\$3,773,987	\$3,750,737
001.0000.15.521.10.11.002	Overtime	\$1,500	\$1,500
Administrative Overtime		\$1,500	\$1,500
001.0000.15.521.10.31.001	Office & Operating Supplies	\$15,875	\$15,875
Bike repairs & misc bike equipment		\$1,000	\$1,000
Bike Team - Tools		\$200	\$200
Bike Team - Parts & Supplies (tubes, cables, disc brakes, pads, lube)		\$2,000	\$2,000
Divator MKII Annual Service Parts Kit #300		\$100	\$100
Dive Team - Supplies (Lanyards, O-Rings, D-Rings, Etc)		\$100	\$100
Dive Team - Batteries for Computers		\$80	\$80
Dive Team - LED Glow Sticks		\$60	\$60
Flashlight Replacements		\$800	\$800
Forensic Kits		\$800	\$800
Medals/Award Plaques		\$2,000	\$2,000
General - Batteries		\$1,000	\$1,000
General - Paper, Pens, Binders, Clips		\$1,000	\$1,000
General - Pepper Spray		\$450	\$450
General - Patches And Pins For Officers		\$250	\$250
K9 Dog - Food And Vitamins		\$3,200	\$3,200
Road Flares		\$1,000	\$1,000
Stock For First Aid Kits In Station Vehicles		\$800	\$800
Sunscreen For Marine Service Officers		\$35	\$35
Wiper Blades		\$500	\$500
Citizens Academy		\$500	\$500
001.0000.15.521.10.31.005	Meeting Meals	\$160	\$160
Active Shooter Training		\$75	\$75
Other Training		\$45	\$45
Refreshments			
Awards Ceremony		\$40	\$40
001.0000.15.521.10.31.008	Clothing	\$18,470	\$15,470
Badges And Emblems For Replacement Jumpsuits		\$1,500	\$1,500
Clothing For Chaplains		\$970	\$970
Dress Blues For Lieutenants		\$1,500	\$1,500
Full Gear For New Hire		\$2,500	\$2,500
Replacement Bags, Duty Belts, Straps		\$3,000	\$3,000
MCDT - Demon Gear (Protective wear for CDT deployments) 10 @ \$300 per person		\$3,000	\$0
MCDT - Uniforms		\$1,000	\$1,000
Bike Team - Uniforms (outfit 6 new team members/person and replacements as needed)		\$5,000	\$5,000

2025/2026 Budget Detail
Police - Command/Command
Ongoing Budget

001.0000.15.521.10.31.020	Range	\$96,600	\$96,600
Ammunition		\$68,000	\$68,000
Optics		\$5,000	\$5,000
Pistols		\$4,500	\$4,500
Rifle Uppers		\$7,500	\$7,500
Rifles		\$3,600	\$3,600
Range Supplies		\$4,000	\$4,000
MCDT munitions (pepperball and hand toss)		\$3,000	\$3,000
VXR Pepperball ammo (specifically for VKS launcher)		\$1,000	\$1,000
001.0000.15.521.10.35.004 Furniture Equipment		\$1,500	\$1,500
Ergonomic Retrofits		\$1,500	\$1,500
001.0000.15.521.10.35.010 Public Safety Equipment		\$26,525	\$6,275
K9 Training and Tracking Equipment		\$1,500	\$1,500
New K9, Travel, Lodging & Shipping		\$13,000	\$0
Grant Match for Bulletproof Vests		\$4,000	\$4,000
VKS Pepperball Launcher w/Hopper		\$1,050	\$0
MCDT Bike Team - Bell helmets 10 @ \$180 ea		\$1,800	\$0
UAS Mavic Platinum Aerial Kit (Indoor)		\$4,400	\$0
Icom IC-A14 Transceiver for UAS		\$275	\$275
Throw ropes for Patrol - Water Rescue		\$500	\$500
001.0000.15.521.10.41.001 Professional Services		\$283,812	\$283,812
ABC Legal Messenger		\$1,170	\$1,170
ACCUPRINT		\$3,000	\$3,000
Greater Lakes Mental Health Professional - net of Human Services funding		\$105,556	\$105,556
Greater Lakes Mental Health Professional - Additional Contract		\$130,556	\$130,556
Physicals & Behavioral Health Evaluations		\$8,000	\$8,000
K9 Veterinary Exams		\$1,000	\$1,000
Shredding Services (LeMay Mobile)		\$3,150	\$3,150
Calibrate/Clean Gas Masks		\$1,090	\$1,090
Pierce County Fingerprinting		\$5,000	\$5,000
Credit Report Fees		\$1,320	\$1,320
Decontamination Services		\$1,700	\$1,700
Stericycle		\$900	\$900
Filter And Lead Removal In The Range		\$7,500	\$7,500
Empty Lead Buckets (Northwest Abatement)		\$3,730	\$3,730
Boathouse Lease		\$6,940	\$6,940
WA State Dept of Corrections Work Crews		\$3,200	\$3,200
001.0000.15.521.10.41.015 Alarm Permit Processing Fees		\$52,500	\$52,500
Alarm Program Contracted Services (PNAM)		\$51,000	\$51,000
Banking Fees Associated with Contracted Services (US Bank)		\$1,500	\$1,500

2025/2026 Budget Detail
Police - Command/Command
Ongoing Budget

001.0000.15.521.10.41.070	Towing Services	\$10,000	\$10,000
Towing Services		\$10,000	\$10,000
001.0000.15.521.10.41.125	Jail Services	\$1,100,000	\$1,100,000
Jail Services		\$800,000	\$800,000
Jail Services		\$300,000	\$300,000
001.0000.15.521.10.41.126	South Sound 911 Dispatch Services	\$2,005,580	\$2,005,580
Communications Allocation		\$1,281,870	\$1,281,870
Communications Allocation		(\$17,510)	(\$17,510)
Law Enforcement (LE) Support		\$684,900	\$684,900
Law Enforcement (LE) Support		\$56,320	\$56,320
001.0000.15.521.10.43.001	Transportation Charges	\$500	\$500
Tolls (Good-to-Go Pass)		\$500	\$500
001.0000.15.521.10.43.003	Mileage Reimbursements	\$60	\$60
Travel between City Hall and Police Station		\$60	\$60
001.0000.15.521.10.43.005	Parking Reimbursements	\$500	\$500
Parking		\$500	\$500
001.0000.15.521.10.49.001	Memberships & Dues	\$2,205	\$2,205
PCPCA Annual Dues		\$50	\$50
FBI Academy		\$90	\$90
Police Executive		\$220	\$220
Chaplain Dues		\$125	\$125
Notary Public Renewal		\$60	\$60
Washington Association of Sheriffs		\$440	\$440
Rotary Club		\$310	\$310
IACP		\$150	\$150
PCCFOA		\$30	\$30
Explosives License Renewal		\$25	\$25
Amazon Prime Membership		\$110	\$110
PERF		\$200	\$200
AHMTA Renewal		\$50	\$50
FBINAA		\$120	\$120
FBI -LEEDA		\$100	\$100
IACP		\$100	\$100
Lakewood United		\$25	\$25
001.0000.15.521.10.49.017	Miscellaneous	\$2,000	\$2,000
Bike Team - Giveaways (stickers and other minor items)		\$2,000	\$2,000

2025/2026 Budget Detail
Police - Command/Command
Ongoing Budget

001.0000.15.521.10.49.005	Printing & Binding	\$4,200	\$4,200
	Search Warrant Forms	\$100	\$100
	Victim Rights Forms	\$430	\$430
	Business Cards	\$1,190	\$1,190
	Officer Notebooks	\$1,650	\$1,650
	Binding of Year-End Reports	\$110	\$110
	Miranda Cards	\$275	\$275
	Plastic Cards (Building Access/Commission Cards)	\$165	\$165
	Printed Envelopes	\$280	\$280
001.0000.15.521.10.49.020		\$152,000	\$152,000
	Radio User Fees - City of Tacoma	\$152,000	\$152,000

2025/2026 Budget Detail
Police - Command/Reimbursements - Vehicle Registration Fee (VRF)
Ongoing Budget

		Year 2025	Year 2026
		\$12,000	\$12,000
001.0000.15.521.91.11.002	Overtime	\$12,000	\$12,000
Overtime Funded by Vessel Registration Fees (VRF)		\$12,000	\$12,000

2025/2026 Budget Detail

Police - Command/Reimbursements - PNW Innocence Lost Task Force (PNILTF)

Ongoing Budget

	Year 2025	Year 2026
	\$35,100	\$35,100
001.0000.15.521.94.11.002 OVERTIME	\$35,100	\$35,100
Overtime for FBI - Pacific Northwest Innocence Lost Task Force (PNILTF)	\$35,100	\$35,100

2025/2026 Budget Detail
Police - Command/Reimbursements - Safe Streets Task Force (SSTF)
Ongoing Budget

	Year 2025	Year 2026
	\$17,550	\$17,550
001.0000.15.521.95.11.002 Overtime	\$17,550	\$17,550
Overtime for FBI- Safe Streets Task Force (SSTF)	\$17,550	\$17,550

2025/2026 Budget Detail
Police - Professional Standards/Training
Ongoing Budget

	Year 2025	Year 2026
	\$102,100	\$114,100
001.0000.15.521.40.11.002 Overtime	\$14,000	\$14,000
324 Hrs Of Overtime For Training Instructors And Officers	\$14,000	\$14,000
001.0000.15.521.40.11.007 Holiday Pay Cash Out	\$5,800	\$5,800
Per Collective Bargaining Agreement	\$5,800	\$5,800
001.0000.15.521.40.31.005 Meeting Meals	\$1,000	\$1,000
Meeting Meals For Hosting Outside Trainings	\$1,000	\$1,000
001.0000.15.521.40.31.008 Clothing	\$300	\$300
Attire/Gearbags for Instructors	\$300	\$300
001.0000.15.521.40.41.001 Professional Services	\$8,300	\$8,300
Psychological Needs Assessments	\$2,000	\$2,000
Polygraph Examinations/Background Services	\$4,000	\$4,000
Public Safety Testing (Rental Fees/OT)	\$2,300	\$2,300

2025/2026 Budget Detail
Police - Professional Standards/Training
Ongoing Budget

001.0000.15.521.40.43.001 Transportation	\$10,020	\$10,020
Administrative And Clerical Training	\$1,000	\$1,000
Assoc. Of Law Enforcement Emeraency Response Trainers Conference	\$900	\$900
Arson Investigation	\$1,600	\$1,600
Backaround Investiqations	\$1,000	\$1,000
Crimes Aqaainst Children Conference	\$550	\$550
Crimes Aqaainst Women Conference	\$550	\$550
Forensics Conference	\$900	\$900
Hits K9 Conference	\$960	\$960
International Assoc. Of Police Chiefs	\$900	\$900
International Assoc. For Property & Evidence	\$400	\$400
International Firearms Safety Evidence	\$400	\$400
Iapro Professional Standards Conference	\$800	\$800
Leads Online Investiqation Conference	\$1,200	\$1,200
Officer Involved Shootina Investiqations	\$1,200	\$1,200
Problem Oriented Policing	\$800	\$800
Rad Tactical And Survival Training	\$800	\$800
Rolling Surveillance	\$260	\$260
Street Crimes Seminar	\$1,200	\$1,200
Travel For Background And Recruiting	\$2,000	\$2,000
Travel For Investigations	\$1,000	\$1,000
001.0000.15.521.40.43.001 Transportation (continued)		
Western States Auto Theft Conference	\$350	\$350
Aele Conference (Ia)	\$500	\$500
Traffic Collision Tech/Reconstruction	\$200	\$200
FBINAA National Conf	\$450	\$450
FBINAA National Conf - Transportation From/To Airport	\$100	\$100
Reduce Transportation (not itemized)	(\$10,000)	(\$10,000)

2025/2026 Budget Detail
Police - Professional Standards/Training
Ongoing Budget

001.0000.15.521.40.43.002 Lodging	\$14,810	\$14,810
Administrative And Clerical Training	\$300	\$300
Assoc. Of Law Enforcement Emergency Response Trainers Conference	\$600	\$600
Animal Control Annual Conference	\$600	\$600
Arson Investigation	\$600	\$600
Background Investigations	\$1,200	\$1,200
Children'S Justice Conference	\$1,200	\$1,200
Crime Prevention Association Conference	\$600	\$600
Crimes Against Children Conference	\$430	\$430
Crimes Against Women Conference	\$430	\$430
Elder Abuse And Fraud Investigations	\$500	\$500
EVOC Instructor Update	\$600	\$600
Firearms Instructor Courses (Rifle And Pistol)	\$500	\$500
Forensic Computer Analysis	\$350	\$350
Forensics Conference	\$750	\$750
Glock Armorer	\$500	\$500
Hits K9 Conference	\$1,500	\$1,500
International Assoc. Of Police Chiefs	\$1,800	\$1,800
International Assoc. For Property & Evidence Conference	\$600	\$600
International Firearms Safety Evidence	\$600	\$600
IAPRO Conference	\$1,000	\$1,000
Internet Crimes Against Children	\$900	\$900
Leads Online Conference	\$1,050	\$1,050
Lodging For Backgrounds And Recruiting	\$800	\$800
Lodging For Investigative Travel	\$800	\$800
Metro Civil Disturbance Team	\$300	\$300
Nw Conference On Behavioral Health	\$600	\$600
Officer Involved Shooting Investigations	\$700	\$700
Problem Oriented Policing	\$800	\$800
Rad Tactical And Survival Training	\$600	\$600
Reid Interview And Interrogation	\$1,000	\$1,000
Rolling Surveillance	\$600	\$600
Street Crimes Seminar	\$1,200	\$1,200
Washington Association Of Code Enforcement	\$700	\$700
Washington Behavioral Health	\$600	\$600
Washington Homicide Investigators Conference	\$600	\$600
Washington State Crisis Intervention	\$500	\$500
Washington Association Of Sheriffs & Police Chiefs	\$1,300	\$1,300
Western States Auto Theft Conference	\$800	\$800
Wa State Law Enforce. Firearms Instructors Assoc.	\$800	\$800
Washington State Police Canine Assoc. Conference	\$1,600	\$1,600
AELE CONFERENCE (IA)	\$1,000	\$1,000
Traffic Collision Tech/Reconstruction	\$1,800	\$1,800
FBINAA - National Conference	\$600	\$600
FBINAA - Washington Chapter Conf	\$500	\$500
Reduce Lodging (not itemized)	(\$20,000)	(\$20,000)

2025/2026 Budget Detail
Police - Professional Standards/Training
Ongoing Budget

001.0000.15.521.40.49.001 Memberships/Dues	\$7,620	\$7,620
Animal Control	\$100	\$100
Building Inspector Certification	\$200	\$200
Crime Prevention - Wa St Crime-Free Association	\$200	\$200
Commercial Vehicle Safety Alliance Operator Cert	\$1,600	\$1,600
Fbi Law Enforcement Executive Development Assoc.	\$100	\$100
Fbi National Academy Associates	\$90	\$90
International Assoc. Of Police Chiefs	\$300	\$300
International Assoc. For Property & Evidence	\$150	\$150
International Assoc. For Identification	\$80	\$80
National & Wa State Tactical Officers Assoc.	\$500	\$500
Pierce County Police Chiefs Assoc.	\$25	\$25
Police Executive Research Forum	\$100	\$100
Service Clubs	\$600	\$600
Washington Animal Control Assoc.	\$200	\$200
Washington Homicide Investigators Assoc.	\$125	\$125
Washington State Police Canine Assoc.	\$200	\$200
NIAIA Membership	\$50	\$50
POBITS Background Software	\$3,000	\$3,000

2025/2026 Budget Detail
Police - Professional Standards/Training
Ongoing Budget

001.0000.15.521.40.49.003 Registration	\$39,250	\$39,250
Administrative And Clerical Training	\$595	\$595
Assoc. Of Law Enforcement Emergency Response Trainers Conference	\$500	\$500
Animal Control Annual Conference	\$400	\$400
Arson Investigation	\$600	\$600
Background Investigations	\$700	\$700
Traffic Collision Tech/Reconstruction	\$800	\$800
Child Sexual Abuse Investigations	\$300	\$300
Childrens' Justice Conference	\$1,200	\$1,200
Cjtc Interview Techniques	\$2,800	\$2,800
Crime Prevention Association Conference	\$200	\$200
Crimes Against Children Conference	\$500	\$500
Crimes Against Women Conference	\$350	\$350
Defensive Tactics Instructor Courses	\$3,200	\$3,200
Elder Abuse And Fraud Investigations	\$600	\$600
Encounters With Vets In Crisis	\$120	\$120
EVOC In Service Training (Track Rental)	\$300	\$300
Evoc Instructor Update	\$1,000	\$1,000
Firearms Instructor Courses (Rifle And Pistol)	\$6,000	\$6,000
Forensic Computer Analysis	\$745	\$745
Forensics Conference	\$800	\$800
Glock Armorer	\$1,000	\$1,000
Hits K9 Conference	\$960	\$960
International Assoc. Of Police Chiefs	\$900	\$900
International Assoc. For Property & Evidence Conference	\$200	\$200
International Firearms Safety Evidence	\$525	\$525
Iapro Conference	\$300	\$300
Identifying Illness Or Injury By Abuse	\$300	\$300
Internet Crimes Against Children	\$450	\$450
Investigations Of Shaken Babies And Head Trauma	\$900	\$900
Investigations Of Sudden Infant Death Syndrome	\$250	\$250
Leads Online Conference	\$1,200	\$1,200
Metro Civil Disturbance Team	\$2,100	\$2,100
Nw Conference On Behavioral Health	\$465	\$465
Officer Involved Shooting Investigations	\$2,000	\$2,000
Problem Oriented Policing	\$500	\$500
Rad Tactical And Survival Training	\$500	\$500
Reid Interview And Interrogation	\$2,000	\$2,000
Rolling Surveillance	\$600	\$600
Street Crimes Seminar	\$2,800	\$2,800
Undercover Investigations	\$585	\$585
Wa Assoc. Of Ceo Spring One Day	\$50	\$50
Washington Association Of Code Enforcement	\$500	\$500
Washington Behavioral Health	\$300	\$300
Washington Homicide Investigators Conference	\$1,100	\$1,100
Washington Safety Summit	\$200	\$200
Washington State Crisis Intervention	\$130	\$130
Washington Association Of Sheriffs & Police Chiefs	\$750	\$750
Western States Auto Theft Conference	\$500	\$500
Wa State Law Enforce. Firearms Instructors Assoc.	\$2,550	\$2,550
Washington State Police Canine Assoc. Conference	\$1,200	\$1,200

2025/2026 Budget Detail
Police - Professional Standards/Training
Ongoing Budget

001.0000.15.521.40.49.003 Registration (continued)		
AELE Conference (IA)	\$2,500	\$2,500
FBINAA National Conf	\$375	\$375
FBINAA Washington Chapter conf	\$250	\$250
WASPC Conference	\$200	\$200
Increase Travel & Training from 2023/2024 Biennium	\$10,000	\$10,000
SRT - WSTOA SWAT Basic	\$1,000	\$1,000
SRT - SWAT Week - Camp Rilea or Local	\$5,000	\$5,000
SRT - Western State Hostage Negotiators Association	\$3,300	\$3,300
SRT - Crisis Negotiation Level II Course	\$1,150	\$1,150
SRT - Crisis Negotiation Team Leader Course	\$450	\$450
SRT - SniperWeek	\$3,825	\$3,825
SRT - Explosive Breacher Seminar/Advanced Training	\$6,380	\$6,380
SRT - Tactical Team Leader Course (WSTOA/NTOA/Tap-Rack)	\$500	\$500
SRT - WSTOA Advanced SWAT	\$1,100	\$1,100
SRT - NTOA Commander's Course Level 1 or 2	\$695	\$695
Reduce Registration	(\$45,000)	(\$45,000)
001.0000.15.521.40.49.005 Printing & Binding		
Printing And Binding	\$1,000	\$1,000
001.0000.15.521.40.49.006 Tuition & Related Fees		
Criminal Justice Training Center Basic Law Enforcement Academy	\$12,000	\$12,000
Criminal Justice Training Center Basic Law Enforcement Academy	(\$12,000)	\$0

2025/2026 Budget Detail
Police - Patrol/Patrol
Ongoing Budget

	Year 2025	Year 2026
	\$672,610	\$682,610
001.0000.15.521.22.11.002 Overtime	\$313,000	\$313,000
Overtime for Backfill, Shift Extension and Major Incidents	\$313,000	\$313,000
001.0000.15.521.22.11.003 Comp Time/Cash Out	\$54,000	\$54,000
Per Collective Bargaining Agreement	\$54,000	\$54,000
001.0000.15.521.22.11.005 On Call Pay	\$2,000	\$2,000
Per Collective Bargaining Agreement	\$2,000	\$2,000
001.0000.15.521.22.11.006 Holiday Premium Pay	\$160,000	\$160,000
Per Collective Bargaining Agreement	\$160,000	\$160,000
001.0000.15.521.22.11.007 Holiday Pay	\$100,000	\$100,000
Per Collective Bargaining Agreement	\$100,000	\$100,000
001.0000.15.521.22.31.008 Clothing	\$17,620	\$17,620
Gear Replacement for Patrol Officers	\$7,620	\$7,620
Jumpsuit Replacements for Patrol Officers	\$10,000	\$10,000
001.0000.15.521.22.35.010 Public Safety Equipment	\$18,810	\$28,810
Ballistic Shield - 1 each year	\$3,200	\$3,200
Bullet Proof Vests 50% Match for BVP Grant	\$5,000	\$5,000
EM Whiteboards for all Supervisors	\$3,000	\$3,000
RCW Handbooks	\$1,000	\$1,000
Reflective Cones	\$500	\$500
Replacement 800 MHZ Radios for Patrol Officers	\$1,500	\$1,500
Replacement Sector Printers	\$1,250	\$1,250
Replacement Tasers	\$5,000	\$5,000
Sector System Used for Notice of Infraction	\$6,910	\$6,910
Taser Holsters	\$800	\$800
First Aid kit	\$1,000	\$1,000
Combat Application Tourniquet (replacements) - 20 @ \$30 ea (Market)	\$600	\$600
2 EA Mobile ID Units/Warranty	\$4,050	\$4,050
Reduce Public Safety Equipment	(\$15,000)	(\$5,000)
001.0000.15.521.22.41.001 Professional Services	\$4,680	\$4,680
Bioclean Decontamination of PD Vehicles	\$4,680	\$4,680
001.0000.15.521.22.48.007 Radio Repair & Maintenance	\$1,000	\$1,000
Repair Flashing for Patrol Unit Boards - Used the other funds in PSE - Reduced t	\$1,000	\$1,000
001.0000.15.521.22.49.005 Printing & Binding	\$1,500	\$1,500
Infraction/Citation Forms	\$1,500	\$1,500

2025/2026 Budget Detail
Police - Criminal Investigations/Investigations
Ongoing Budget

		Year 2025	Year 2026
		\$187,380	\$187,380
001.0000.15.521.21.11.002	Overtime	\$93,830	\$93,830
1,689 Hours @ \$60.25 Per Hour		\$93,830	\$93,830
001.0000.15.521.21.11.003	Comp Time/Cash Out	\$21,000	\$21,000
Per Collective Bargaining Agreement		\$21,000	\$21,000
001.0000.15.521.21.11.005	On Call Pay	\$20,000	\$20,000
Per Collective Bargaining Agreement		\$20,000	\$20,000
001.0000.15.521.21.11.006	Holiday Premium Pay	\$3,530	\$3,530
Per Collective Bargaining Agreement		\$3,530	\$3,530
001.0000.15.521.21.11.007	Holiday Pay Cash Out	\$35,000	\$35,000
Per Collective Bargaining Agreement		\$35,000	\$35,000
001.0000.15.521.21.31.005	Meeting Meals	\$220	\$220
Food & Beverage for Public Meetings		\$220	\$220
001.0000.15.521.21.31.008	Clothing	\$900	\$900
LPD Hats For Inclement Weather		\$100	\$100
LPD Jackets For Plain Clothed Assignments		\$800	\$800
001.0000.15.521.21.35.001	Small Tools & Minor Equipment	\$6,700	\$6,700
Small Tools, Minor Equipment, Forensic Chemicals		\$6,700	\$6,700
001.0000.15.521.21.35.010	Public Safety Equipment	\$1,200	\$1,200
External Vest Carrier		\$900	\$900
Digital voice recorders		\$300	\$300
001.0000.15.521.21.41.001	Professional Services	\$5,000	\$5,000
Forensic Quality Services Accreditation		\$5,000	\$5,000

2025/2026 Budget Detail
Police - Specialty Units/Specialty Units
Ongoing Budget

		Year 2025	Year 2026
		\$129,840	\$129,840
001.0000.15.521.23.11.002	Overtime	\$84,630	\$84,630
Overtime		\$84,630	\$84,630
001.0000.15.521.23.11.003	Comp Time/Cash Out	\$6,000	\$6,000
Per Collective Bargaining Agreement		\$6,000	\$6,000
001.0000.15.521.23.11.005	On Call Pay	\$4,000	\$4,000
Per Collective Bargaining Agreement		\$4,000	\$4,000
001.0000.15.521.23.11.006	Holiday Premium Pay	\$3,000	\$3,000
Per Collective Bargaining Agreement		\$3,000	\$3,000
001.0000.15.521.23.11.007	Holiday Pay Cash Out	\$17,010	\$17,010
Per Collective Bargaining Agreement		\$17,010	\$17,010
001.0000.15.521.23.35.010	Public Safety Equipment (Drone Program)	\$14,500	\$14,500
Specialized Phone Services Drone Program (Offset by Training Program Revenue)		\$14,500	\$14,500
001.0000.15.521.23.41.001	Professional Services	\$700	\$700
Specialized Phone Services		\$700	\$700

2025/2026 Budget Detail
Police - Specialty Units/Special Response Team (SRT)
Ongoing Budget

	Year 2025	Year 2026
	\$91,300	\$91,300
001.0000.15.521.26.11.002 Overtime	\$30,000	\$30,000
Overtime For SRT Training And Call Outs	\$30,000	\$30,000
001.0000.15.521.26.31.008 Clothing	\$2,250	\$2,250
New Issue/Replacement Uniforms	\$2,250	\$2,250
001.0000.15.521.26.31.020 Ammunition	\$33,000	\$33,000
.233 Practice Ammo Fed American Eagle .55 Gr	\$9,445	\$9,445
.308 Barrier Ammo, Raug Swiss-P Tactical,, 164Gr	\$2,900	\$2,900
.308 General Use Ammo Hornady 168 Gr Tap	\$8,690	\$8,690
9mm Practice Ammo Speer 124 Gr TMJ, #53824	\$6,815	\$6,815
9mm Simunition FX5307070	\$1,710	\$1,710
5.56 Speer, Force-on-Force, Training Marking Cart. Blue #FF556B1	\$3,440	\$3,440
001.0000.15.521.26.35.010 Public Safety Equipment	\$26,050	\$26,050
Batteries Minor Equipment Repair Or Replacement	\$800	\$800
Breacher's Tape and Equipment	\$500	\$500
Chemical Agent Storage And Replacement	\$3,500	\$3,500
Night Vision Bridge Mounts for Dual Tube Conversions	\$1,800	\$1,800
Ballistic Eye Protection	\$330	\$330
Helmet Strobe Lights	\$300	\$300
Ballistic Helmets With Attachments	\$1,600	\$1,600
Tactical Armor To Replace Expired	\$7,000	\$7,000
Vests and Breaching Equipment	\$10,220	\$10,220

2025/2026 Budget Detail
Police - Specialty Units/CSRT-Neighborhood Policing Unit
Ongoing Budget

		Year 2025	Year 2026
		\$43,150	\$43,150
001.0000.15.521.30.11.002	Overtime	\$19,000	\$19,000
Overtime		\$19,000	\$19,000
001.0000.15.521.30.11.003	Comp Time/Cash Out	\$2,730	\$2,730
Per Collective Bargaining Agreement		\$2,730	\$2,730
001.0000.15.521.30.11.006	Holiday Premium Pay	\$1,260	\$1,260
Per Collective Bargaining Agreement		\$1,260	\$1,260
001.0000.15.521.30.11.007	Holiday Pay Cash Out	\$17,000	\$17,000
Per Collective Bargaining Agreement		\$17,000	\$17,000
001.0000.15.521.30.31.005	Meeting Meals	\$160	\$160
Meals for Crime Free Housing Programs		\$160	\$160
001.0000.15.521.30.35.010	Public Safety Equipment	\$1,000	\$1,000
Small Tools, Devices and Equipment		\$1,000	\$1,000
001.0000.15.521.30.49.005	Printing & Binding	\$2,000	\$2,000
Crime Prevention and Community Enhancement		\$2,000	\$2,000

2025/2026 Budget Detail
Police - Specialty Units/Extra Duty
Ongoing Budget

	Year 2025	Year 2026
	\$775,000	\$775,000
001.0000.15.521.33.11.008 Extra Duty	\$775,000	\$775,000
Extra Duty (offset by contract revenue)	\$775,000	\$775,000

Extra Duty Contracts as of June 2024:

- Chips Palace Casino
- Clover Park Rotary Club
- Clover Park School District
- Clover Park Technical College
- Dockyard Roller Derby
- Idlewild Elementary PTA
- Lakewood Multicultural Coalition
- Living Stone Church
- Macau Casino
- Mountain View Tacoma
- Pierce Transit
- RL Alia Company
- Sound Pacific Construction
- Sound Transit
- Stay and Wibeck Inc
- Tacoma City Running Club

2025/2026 Budget Detail
Police - Specialty Units/CSRT-Code Enforcement
Ongoing Budget

		Year 2025	Year 2026
		\$56,206	\$56,206
001.0000.15.521.32.11.002	Overtime	\$3,200	\$3,200
	Overtime	\$3,200	\$3,200
001.0000.15.521.32.31.001	Office & Operating Supplies	\$2,700	\$2,700
	Graffiti Removal Supplies	\$500	\$500
	National Night Out Supplies	\$1,000	\$1,000
	Office Supplies for Code Enforcement	\$1,200	\$1,200
001.0000.15.521.32.31.003	Office Forms	\$150	\$150
	Forms for Code Enforcements	\$150	\$150
001.0000.15.521.32.31.005	Meeting Meals	\$210	\$210
	Food & Beverage for Public Meetings	\$210	\$210
001.0000.15.521.32.31.008	Clothing	\$2,430	\$2,430
	Boot Replacement	\$200	\$200
	CEO Jacket	\$280	\$280
	CSO Clothing Replacement	\$150	\$150
	Jumpsuit Replacement	\$1,800	\$1,800
001.0000.15.521.32.35.017	Camera	\$200	\$200
	Camera for Code Enforcement	\$200	\$200
001.0000.15.521.32.41.001	Professional Services	\$46,916	\$46,916
	CSRT Legal Notices	\$200	\$200
	Clean Air Assessment	\$46,716	\$46,716
001.0000.15.521.32.49.005	Printing & Binding	\$400	\$400
	Printing of Notices/Forms	\$400	\$400

2025/2026 Budget Detail
Police - Specialty Units/Traffic Policing
Ongoing Budget

		Year 2025	Year 2026
		\$89,180	\$89,180
001.0000.15.521.70.11.002	Overtime	\$40,000	\$40,000
	Overtime	\$40,000	\$40,000
001.0000.15.521.70.11.003	Comp Time/Cash Out	\$3,060	\$3,060
	Per Collective Bargaining Agreement	\$3,060	\$3,060
001.0000.15.521.70.11.006	Holiday Premium Pay	\$6,730	\$6,730
	Per Collective Bargaining Agreement	\$6,730	\$6,730
001.0000.15.521.70.11.007	Holiday Pay Cash Out	\$6,800	\$6,800
	Per Collective Bargaining Agreement	\$6,800	\$6,800
001.0000.15.521.70.11.070	DUI Emergency Response	\$20,000	\$20,000
	DUI Recovery, Offset by DUI Revenue	\$20,000	\$20,000
001.0000.15.521.70.31.005	Meeting Meals	\$90	\$90
	Food & Beverage for Public Meetings	\$90	\$90
001.0000.15.521.70.31.008	Clothing	\$6,000	\$6,000
	Inclement Weather Clothing Per Collective Bargaining Agreement	\$3,500	\$3,500
	Jumpsuit Replacement	\$1,200	\$1,200
	Motorcycle Clothing Replacement	\$1,300	\$1,300
001.0000.15.521.70.35.010	Public Safety Equipment	\$2,500	\$2,500
	Replacement Equipment for Collision Investigation	\$1,000	\$1,000
	Pix 4D Reconstruction Software	\$900	\$900
	Nikon DSLR Camera package	\$600	\$600
001.0000.15.521.70.41.001	Professional Services	\$4,000	\$4,000
	Annual Radar Calibration	\$4,000	\$4,000

2025/2026 Budget Detail
Police - Specialty Units/Red Light and School Zone Camera Enforcement
Ongoing Budget

	Year 2025	Year 2026
	\$390,000	\$390,000
001.0000.15.521.71.41.080 Photo Infractions	\$390,000	\$390,000
Vendor Fees - Base	\$390,000	\$390,000

- 2 school zone cameras located at:
 5405 Steilacoom Blvd – WB and 9904 Gravelly Lake Drive – SB.

- 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.

2025/2026 Budget Detail
Police - Specialty Units/Property Room
Ongoing Budget

		Year 2025	Year 2026
		\$ 20,500	\$ 20,500
001.0000.15.521.80.11.002	Overtime	\$5,000	\$5,000
	Overtime	\$5,000	\$5,000
001.0000.15.521.80.31.001	Office & Operating Supplies	\$10,500	\$10,500
	Evidence Packing and Processing Supplies	\$8,500	\$8,500
	Upgrade/Replace Shelving and Storage	\$2,000	\$2,000
001.0000.15.521.80.31.003	Office Forms	\$1,000	\$1,000
	Forms for Evidence Packing and Processing	\$1,000	\$1,000
001.0000.15.521.80.31.008	Clothing	\$1,500	\$1,500
	Replace Jackets, Pants and Shirts	\$1,500	\$1,500
001.0000.15.521.80.35.001	Small Tools & Minor Equipment	\$1,900	\$1,900
	Small Tools & Minor Equipment for Opening/Resealing, Transport, Court Ready	\$1,900	\$1,900
001.0000.15.521.80.44.001	Advertising	\$600	\$600
	Advertising	\$600	\$600

2025/2026 Budget Detail
Police - Specialty Units/Animal Control
Ongoing Budget

		Year 2025	Year 2026
		\$216,960	\$230,218
001.0000.15.554.30.11.002	Overtime	\$6,000	\$6,000
	Overtime	\$6,000	\$6,000
001.0000.15.554.30.11.005	On Call/Standby	\$17,000	\$17,000
	Per Collective Bargaining Agreement	\$17,000	\$17,000
001.0000.15.554.30.31.003	Office Forms	\$160	\$160
	Dangerous Dog Notices	\$160	\$160
001.0000.15.554.30.31.008	Clothing	\$1,080	\$1,080
	Clothing	\$380	\$380
	Personal Protective Equipment	\$200	\$200
	Replacement Jumpsuit	\$500	\$500
001.0000.15.554.30.35.001	Small Tools & Minor Equipment	\$2,120	\$2,120
	Cadaver Bags and Leashes	\$500	\$500
	Euthanasia Drugs	\$120	\$120
	Pet Food	\$200	\$200
	Capture Poles, leashes, muzzles, etc.	\$1,300	\$1,300
001.0000.15.554.30.41.001	Professional Services	\$1,200	\$1,200
	Animal Exams	\$600	\$600
	Pet Visits	\$600	\$600
001.0000.15.554.30.41.008	Humane Society	\$189,400	\$202,658
	Humane Society Contract	\$186,115	\$186,115
	Humane Society Contract - Adjust for 2024 Contract	(8,775)	(8,775)
	Humane Society Contract 6.8% Increase	\$12,060	\$12,060
	Humane Society Contract Additional 7% Increase	\$0	\$13,258

2025/2026 Budget Detail
Police - Support Services/Emergency Management
Ongoing Budget

	Year 2025	Year 2026
	\$72,695	\$72,695
001.0000.15.525.60.11.002 Overtime	\$2,000	\$2,000
Overtime for Emergency Services	\$2,000	\$2,000
001.0000.15.525.60.31.001 Office & Operating Supplies	\$3,000	\$3,000
Supplies for Emergency Management Training and Planning	\$3,000	\$3,000
001.0000.15.525.60.35.001 Small Tools & Minor Equipment	\$1,500	\$1,500
Emergency Equipment	\$1,500	\$1,500
001.0000.15.525.60.41.001 Professional Services	\$66,195	\$66,195
City Portion of Emergency Management Coordinator Not Covered by Grant	\$33,140	\$33,140
Additional Cost for 20 Hours/Week	\$17,550	\$17,550
Incremental Cost for 40 Hours/Week (Above the additional cost for 20 Hours/Week)	\$15,505	\$15,505

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