



To: Mayor and City Councilmembers
From: Tho Kraus, Interim City Manager/Chief Financial Officer
Date: June 16, 2025
Subject: Q1 2025 Financial Report

Introduction

The intent of the financial report is to provide an overview of activity in all funds through March 31, 2025. The delay in issuance of this report is due to timing of state distributions of major revenues. Additionally, performance measures and other data reporting are included at the end of this report.

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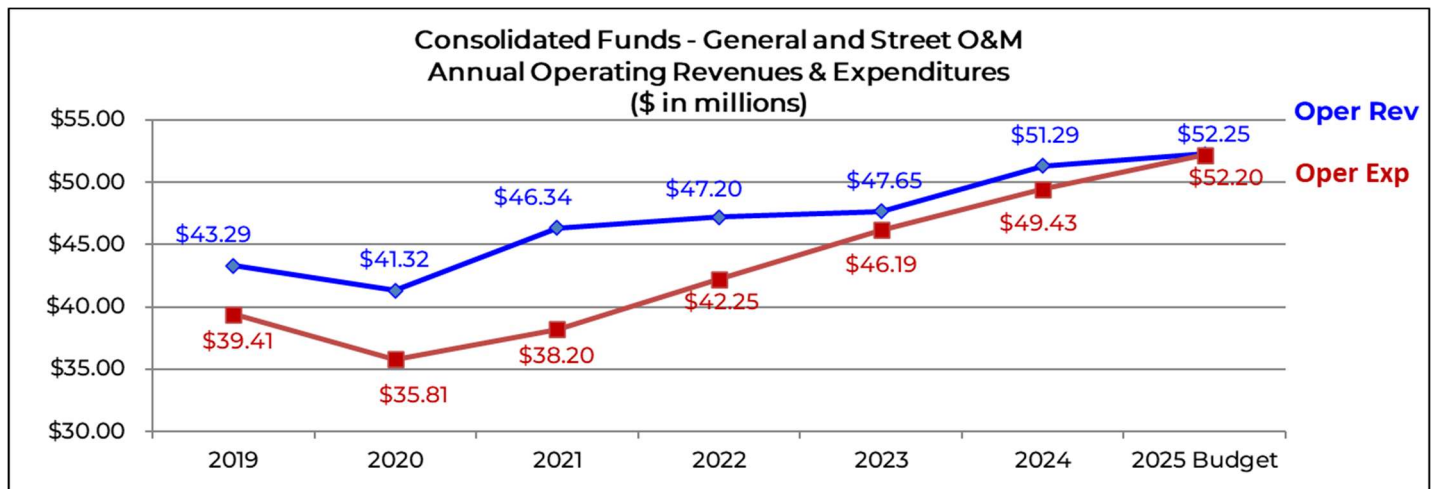
Consolidated Funds - General/Street O&M

The funds are combined in this presentation, as these two funds are the City's primary general governmental operating funds. In 2024, the General Fund provides a total annual subsidy of \$2.8M, which equates to 73% of the Street O&M Fund total sources. This transfer subsidizes both one-time and ongoing expenditures.

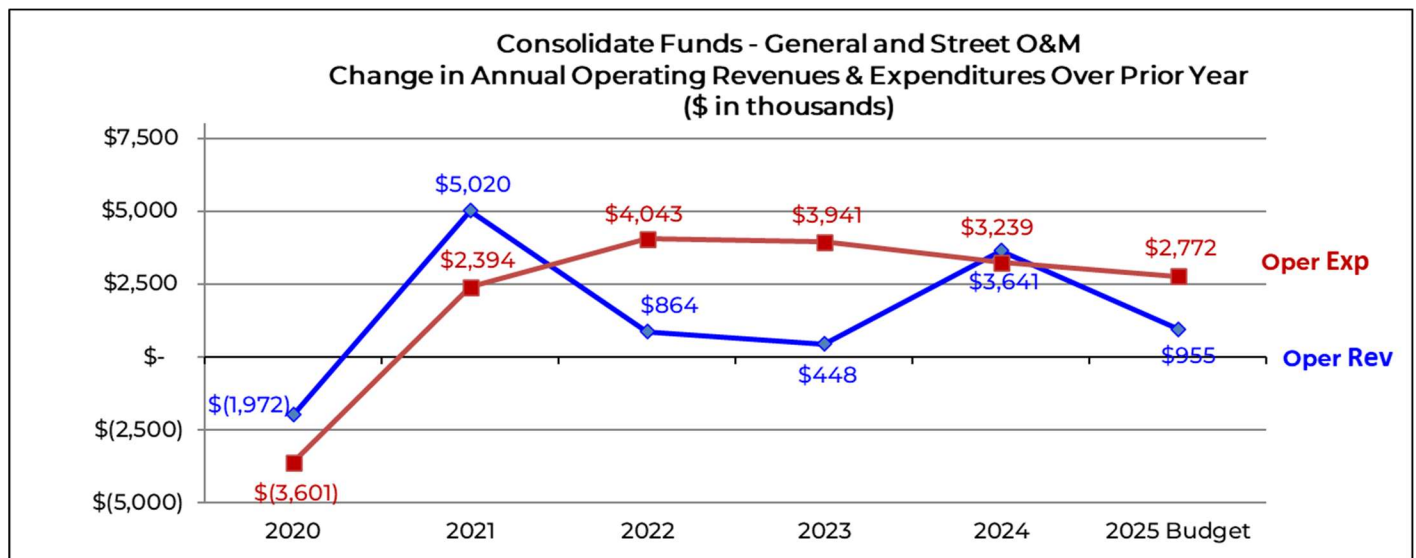
Consolidated General & Street O&M Funds	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2025 Annual Budget	2025 YTD Actual
Operating Revenue	\$ 43,289,960	\$ 41,318,153	\$ 46,338,464	\$ 47,202,455	\$ 47,650,358	\$ 51,291,123	\$ 52,246,247	\$ 17,348,521
Operating Expenditures	\$ 39,409,137	\$ 35,808,185	\$ 38,201,881	\$ 42,245,038	\$ 46,186,326	\$ 49,425,746	\$ 52,197,340	\$ 14,829,064
Operating Income / (Loss)	\$3,880,823	\$ 5,509,968	\$ 8,136,582	\$ 4,957,417	\$ 1,464,032	\$ 1,865,377	\$ 48,907	\$ 2,519,457

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

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



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



General & Street O&M Funds Combined Summary	2023		2024		2025		2025 YTD Actual vs 2024 YTD Actual	2025 YTD Actual vs 2025 YTD Budget
	Annual Actual	Annual Actual	YTD Actual	Revised Bdgt	YTD Budget	YTD Actual	Over / (Under)	
							\$ Chg	% Chg
REVENUES:								
Property Tax	\$ 7,762,883	\$ 7,887,849	\$ 3,688,585	\$ 8,063,806	\$ 3,541,301	\$ 3,770,121	81,536	2.2%
Local Sales & Use Tax	14,221,039	15,005,306	3,429,654	15,230,800	3,519,758	3,633,540	203,885	5.9%
Sales/Parks	840,609	859,604	204,468	900,600	211,376	210,186	5,717	2.8%
Brokered Natural Gas Use Tax	74,873	52,405	10,464	46,400	11,232	10,228	(237)	-2.3%
Criminal Justice Sales Tax	1,495,607	1,538,344	354,031	1,602,100	363,021	362,971	8,940	2.5%
Admissions Tax	484,965	451,853	97,949	436,300	93,595	55,733	(42,215)	-43.1%
Utility Tax	5,732,027	5,688,057	1,535,546	6,624,030	1,811,556	1,792,953	257,407	16.8%
Leasehold Tax	20,084	9,596	1,382	6,700	985	2,759	1,377	99.6%
Gambling Tax	3,048,637	2,574,532	678,980	2,710,700	713,877	669,364	(9,615)	-1.4%
Franchise Fees	4,606,254	4,662,778	1,120,220	4,901,300	1,156,357	1,141,331	21,109	1.9%
Development Service Fees (CED)	2,348,200	5,283,125	737,242	4,697,185	864,410	4,228,650	3,491,408	473.6%
Permits & Fees (PW)	275,719	195,866	40,212	276,000	75,927	47,687	7,475	18.6%
License & Permits (BL, Alarm, Animal)	410,011	463,137	131,563	575,000	170,779	158,377	26,814	20.4%
State Shared Revenues	2,223,294	2,153,866	517,179	2,221,700	535,912	454,557	(62,622)	-12.1%
Intergovernmental	491,598	548,669	115,271	462,354	128,277	111,348	(3,923)	-3.4%
Parks & Recreation Fees	224,581	280,557	66,247	250,800	60,615	60,878	(5,369)	-8.1%
Police Contracts, including Extra Duty	1,116,059	1,408,822	153,401	1,144,500	133,772	133,772	(19,629)	-12.8%
Other Charges for Services	1,033	946	70	1,100	444	332	261	371.6%
Fines & Forfeitures - Municipal Court	239,322	291,236	62,816	263,600	73,101	71,923	9,107	14.5%
Fines & Forfeitures-Camera Enforcement	973,592	1,021,095	224,360	1,000,000	245,401	242,237	17,877	8.0%
Miscellaneous/Interest/Other	775,270	628,779	147,375	546,572	104,899	118,402	(28,973)	-19.7%
Interfund Transfers	284,700	284,700	71,175	284,700	71,175	71,175	-	0.0%
Subtotal Operating Revenues	\$ 47,650,358	\$ 51,291,123	\$ 13,388,190	\$ 52,246,247	\$ 13,887,773	\$ 17,348,521	\$ 3,960,331	29.6%
EXPENDITURES:								
City Council	169,119	181,860	45,754	188,158	41,591	42,167	(3,587)	-7.8%
City Manager	1,017,897	1,082,243	306,789	1,121,024	337,940	321,415	14,627	4.8%
Municipal Court	1,473,378	1,547,336	501,027	1,512,425	475,304	471,351	(29,677)	-5.9%
Administrative Services	3,031,904	3,276,674	923,482	3,767,113	1,304,497	898,748	(24,734)	-2.7%
Legal	1,772,449	1,711,962	520,081	2,007,136	621,086	604,118	84,037	16.2%
Planning & Public Works (formerly CED)	3,342,796	4,083,279	1,123,702	3,815,006	1,075,419	1,489,387	365,685	32.5%
Parks, Recreation & Community Services	3,455,544	3,468,708	836,807	4,049,356	1,263,460	964,233	127,426	15.2%
Police	28,949,671	31,160,970	8,587,673	32,356,662	8,872,349	9,322,052	734,379	8.6%
Street Operations & Engineering	2,491,588	2,434,958	667,087	3,004,688	956,986	715,594	48,507	7.3%
Interfund Transfers	481,981	477,756	35,000	375,772	-	-	(35,000)	-100.0%
Subtotal Operating Expenditures	\$ 46,186,326	\$ 49,425,746	\$ 13,547,401	\$ 52,197,340	\$ 14,948,631	\$ 14,829,064	1,281,662	9.5%
OPERATING INCOME (LOSS)	\$ 1,464,032	\$ 1,865,377	\$ (159,211)	\$ 48,907	\$ (1,060,859)	\$ 2,519,457	\$ 2,678,668	-1682.5%
OTHER FINANCING SOURCES:								
Grants, Contrib, 1-Time Source	801,698	1,295,970	331,382	915,352	340,818	340,818	9,436	2.8%
Property Tax - for TIF Future Debt Service	-	-	-	24,374	10,704	36,547	36,547	n/a
Transfers In	-	1,380,955	-	55,764	-	-	-	n/a
Subtotal Other Financing Sources	\$ 801,698	\$ 2,676,925	\$ 331,382	\$ 995,490	\$ 351,522	\$ 377,365	\$ 45,983	13.9%
OTHER FINANCING USES:								
Capital & Other 1-Time	4,956,868	3,291,096	550,268	7,271,892	756,107	756,107	205,839	37.4%
Interfund Transfers	3,283,048	1,871,812	1,871,812	106,023	13,749	13,749	(1,858,063)	-99.3%
Subtotal Other Financing Uses	\$ 8,239,916	\$ 5,162,908	\$ 2,422,080	\$ 7,377,915	\$ 769,856	\$ 769,856	\$ (1,652,224)	-68.2%
Total Revenues and Other Sources	\$ 48,452,056	\$ 53,968,048	\$ 13,719,572	\$ 53,241,737	\$ 14,239,295	\$ 17,725,886	\$ 4,006,314	29.2%
Total Expenditures and other Uses	\$ 54,426,243	\$ 54,588,654	\$ 15,969,481	\$ 59,575,256	\$ 15,718,488	\$ 15,598,920	\$ (370,561)	-2.3%
Beginning Fund Balance:	\$ 19,472,052	\$ 13,497,865	\$ 13,497,865	\$ 12,877,259	\$ 12,877,259	\$ 12,877,259	\$ (620,606)	-4.6%
Ending Fund Balance:	\$ 13,497,865	\$ 12,877,259	\$ 11,247,956	\$ 6,543,740	\$ 11,398,066	\$ 15,004,225	\$ 3,756,269	33.4%
Ending Fund Balance as a % of Oper Rev	28.3%	25.1%	84.0%	12.5%	82.1%	86.5%		
Reserve - Total Target 12% of Oper Rev:	\$ 5,718,043	\$ 6,154,935	\$ 6,154,934	\$ 6,269,550	\$ 1,666,533	\$ 2,081,822		
2% Contingency Reserves	\$ 953,007	\$ 1,025,822	\$ 1,025,822	\$ 1,044,925	\$ 277,755	\$ 346,970		
5% General Fund Reserves	\$ 2,382,518	\$ 2,564,556	\$ 2,564,556	\$ 2,612,312	\$ 694,389	\$ 867,426		
5% Strategic Reserves	\$ 2,382,518	\$ 2,564,556	\$ 2,564,556	\$ 2,612,312	\$ 694,389	\$ 867,426		
Set Aside Economic Dev Opportunity Fund	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -		
Set Aside TIF Property Tax for TIF Debt Svc	\$ -	\$ -	\$ -	\$ 24,374	\$ 10,704	\$ 36,547		
Set Aside (Budget Adj & 2025/2026 Budget)	\$ 5,779,823	\$ 6,722,324	\$ 5,093,022	\$ 249,816	\$ 9,720,829	\$ 12,885,855		

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

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

In support of the City's financial integrity, the City Council adopted on September 15, 2014, a set of financial policies including fund balance reserves totaling 12% of General/Street O&M Funds operating revenues. For the 2025, this 12% equates to \$6.27M as follows:

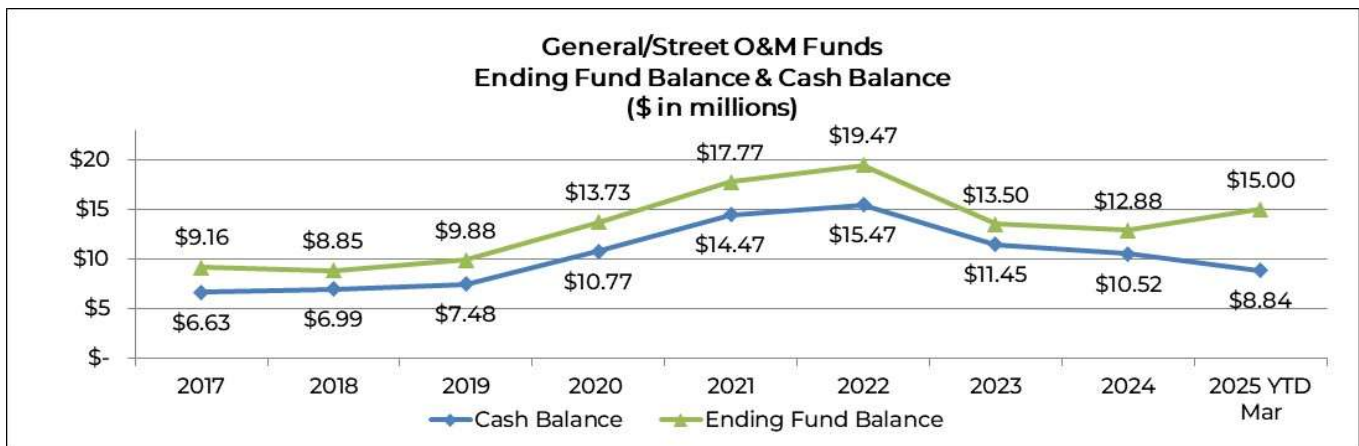
- **2% General Fund Contingency Reserves:** The purpose of this reserve is to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City's operations which could not have been reasonably anticipated at the time the original budget was prepared. A 2% reserve fund based on the General/Street O&M Funds operating revenues equates to \$1.04M.
- **5% General Fund Ending Fund Balance Reserves:** The purpose of this reserve is to provide financial stability, cash flow for operations and the assurance that the City will be able to respond to revenue shortfalls with fiscal strength. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to \$2.61M.
- **5% Strategic Reserves:** The purpose of this reserve is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major unanticipated events. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to \$2.61M.

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.

On December 9, 2024, the City Council authorized the use of the \$2M Economic Development Opportunity Fund to be used for Edgewater Park and Downtown Park(s).

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

Year	Total Ending Fund	Total Cash
2017	\$ 9,163,535	\$ 6,634,879
2018	\$ 8,847,536	\$ 6,986,782
2019	\$ 9,878,841	\$ 7,483,611
2020	\$ 13,730,802	\$ 10,769,320
2021	\$ 17,774,437	\$ 14,473,577
2022	\$ 19,472,052	\$ 15,469,988
2023	\$ 13,497,865	\$ 11,449,302
2024	\$ 12,877,258	\$ 10,524,717
2025 YTD Mar	\$ 15,004,224	\$ 8,840,411

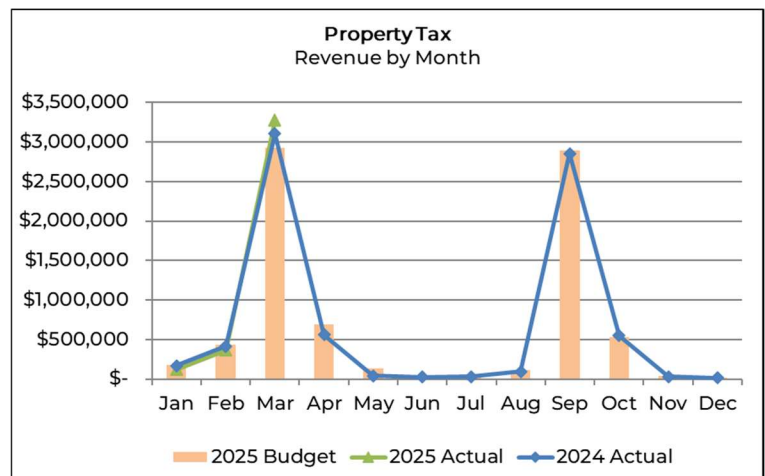
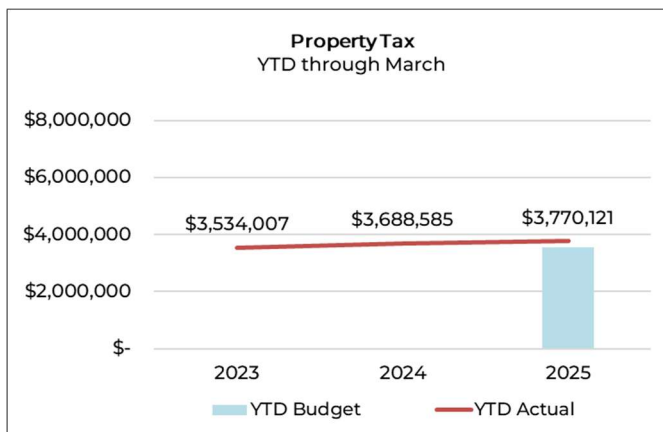


Property Tax

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

Levy Rate Per \$1,000 Assessed Value (AV)			
Taxing District	2023	2024	2025
City of Lakewood	\$ 0.71	\$ 0.71	\$ 0.68
Emergency Medical Services	0.41	0.44	0.44
Flood Control	0.10	0.10	0.09
Pierce County	0.75	0.77	0.74
Port of Tacoma	0.13	0.14	0.13
Rural Library	0.33	0.34	0.33
School District	3.13	3.27	3.13
Sound Transit	0.16	0.16	0.16
Washington State	2.31	2.31	2.39
West Pierce Fire District	2.00	2.24	1.00
Total Levy Rate	\$ 10.04	\$ 10.49	\$ 9.11
Total AV (\$ in billions)	\$ 10.95	\$ 11.15	\$ 11.84

Property Tax (Regular) Year-to-date through March								
Month	2023 Actual	2024 Actual	2025		Over / (Under)			
			Budget	Actual	2025 Actual vs 2024 Actual		2025 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 170,966	\$ 169,187	\$ 179,617	\$ 122,492	\$ (46,695)	-27.6%	\$ (57,125)	-31.8%
Feb	530,518	415,043	431,031	370,277	(44,766)	-10.8%	(60,754)	-14.1%
Mar	2,832,523	3,104,355	2,930,654	3,277,352	172,997	5.6%	346,698	11.8%
Apr	659,887	558,272	694,945	-	-	-	-	-
May	49,839	41,421	132,181	-	-	-	-	-
Jun	24,003	25,095	44,123	-	-	-	-	-
Jul	35,587	33,026	44,919	-	-	-	-	-
Aug	104,208	93,888	118,523	-	-	-	-	-
Sep	2,854,308	2,853,566	2,896,721	-	-	-	-	-
Oct	461,499	548,984	530,666	-	-	-	-	-
Nov	26,577	29,781	43,511	-	-	-	-	-
Dec	12,968	15,231	16,917	-	-	-	-	-
Total YTD	\$ 3,534,007	\$ 3,688,585	\$ 3,541,301	\$ 3,770,121	\$ 81,536	2.2%	\$ 228,819	6.5%
Total Annual	\$ 7,762,883	\$ 7,887,849	\$ 8,063,806	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2020 - 2024):			1.7%					

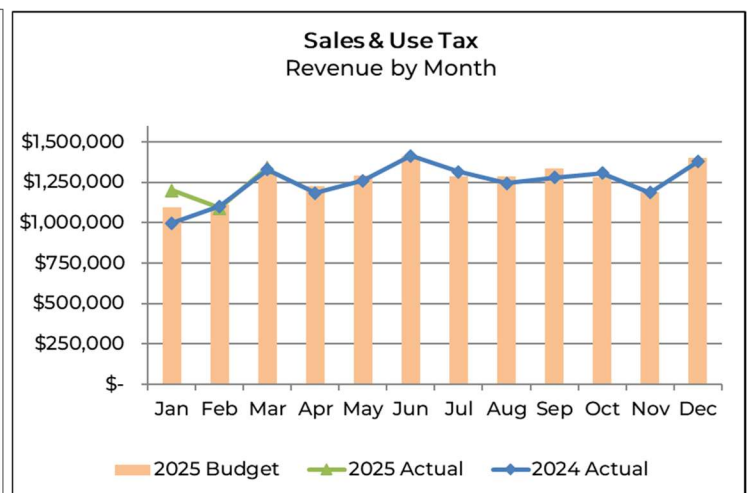
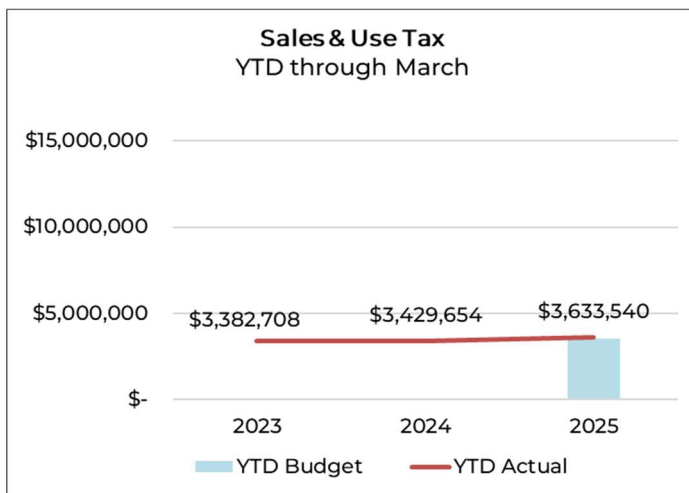


Sales & Use Tax

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

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

Sales Tax Year-to-date through March								
Month	2023 Actual	2024 Actual	2025		Over / (Under)			
			Budget	Actual	2025 Actual vs 2024 Actual		2025 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 1,069,324	\$ 999,361	\$ 1,097,030	1,199,605	\$ 200,244	20.0%	\$ 102,575	9.4%
Feb	1,024,400	1,101,587	1,112,318	1,090,727	(10,860)	-1.0%	(21,590)	-1.9%
Mar	1,288,984	1,328,705	1,310,410	1,343,208	14,503	1.1%	32,798	2.5%
Apr	1,085,598	1,185,085	1,224,435	-	-	-	-	-
May	1,240,235	1,262,229	1,292,750	-	-	-	-	-
Jun	1,331,775	1,414,310	1,411,347	-	-	-	-	-
Jul	1,135,989	1,315,980	1,285,420	-	-	-	-	-
Aug	1,200,389	1,245,774	1,285,563	-	-	-	-	-
Sep	1,232,563	1,279,732	1,336,403	-	-	-	-	-
Oct	1,145,360	1,306,583	1,280,968	-	-	-	-	-
Nov	1,137,856	1,188,278	1,190,051	-	-	-	-	-
Dec	1,328,564	1,377,680	1,404,107	-	-	-	-	-
Total YTD	\$ 3,382,708	\$ 3,429,654	\$ 3,519,758	\$ 3,633,540	\$ 203,887	5.9%	\$ 113,783	3.2%
Annual Total	\$ 14,221,039	\$ 15,005,306	\$ 15,230,800	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2020 - 2024):		5.1%						



Top 10 Taxpayers (Grouped by Sector) Year-to-date through March				
Sector	2024	2025	Over / (Under)	
			Change from 2024	
			\$	%
General Merchandise	\$ 190,539	\$ 175,402	(15,137)	-7.9%
Miscellaneous Store Retailers	93,800	103,430	9,630	10.3%
Buildings	22,353	101,254	78,901	353.0%
Administration of Economic Programs	45,956	78,750	32,794	71.4%
Motor Vehicle and Parts Dealers	66,311	76,499	10,188	15.4%
Rental and Leasing Services	60,296	65,911	5,614	9.3%
Administrative and Support Services	57,428	56,192	(1,237)	-2.2%
Couriers and Messengers	44,130	53,438	9,308	21.1%
Building Material and Garden Eqpt & Supp	58,677	52,666	(6,012)	-10.2%
Total	\$ 639,491	\$ 763,542	\$ 124,051	19.4%

Sales & Use Tax by Sector (\$ in thousands)																		
Sector	2019			2020			2021			2022			2023			2024		
	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	\$ 5,348	45%	\$ 335 7%	\$ 5,572	47%	\$ 224 4%	\$ 6,659	46%	\$ 1,311 25%	\$ 6,259	43%	\$ (400) -6%	\$ 6,091	43%	\$ (168) -3%	\$ 6,122	41%	\$ 30 0%
Services	\$ 2,759	23%	\$ 109 4%	\$ 2,555	21%	\$ (204) -7%	3,117	22%	\$ 358 13%	3,450	24%	\$ 333 11%	3,552	25%	\$ 102 3%	3,755	25%	\$ 204 6%
Construction	\$ 1,977	17%	\$ 476 32%	\$ 1,958	16%	\$ (19) -1%	2,375	16%	\$ 398 20%	2,019	14%	\$ (356) -15%	1,692	12%	\$ (327) -16%	2,145	14%	\$ 452 27%
Wholesale Trade	\$ 556	5%	\$ 89 19%	\$ 517	4%	\$ (40) -7%	668	5%	\$ 111 20%	794	5%	\$ 126 19%	765	5%	\$ (30) -4%	934	6%	\$ 169 22%
Information	\$ 478	4%	\$ (6) -1%	\$ 483	4%	\$ 5 1%	517	4%	\$ 39 8%	552	4%	\$ 35 7%	590	4%	\$ 38 7%	617	4%	\$ 28 5%
Finance, Ins, Real Estate	\$ 466	4%	\$ 58 14%	\$ 467	4%	\$ 1 0%	559	4%	\$ 93 20%	700	5%	\$ 141 25%	728	5%	\$ 28 4%	686	5%	\$ (42) -6%
Manufacturing	\$ 175	1%	\$ (46) -21%	\$ 170	1%	\$ (5) -3%	216	1%	\$ 40 23%	239	2%	\$ 23 11%	266	2%	\$ 27 11%	211	1%	\$ (55) -21%
Government	\$ 124	1%	\$ (47) -27%	\$ 160	1%	\$ 36 29%	212	1%	\$ 88 71%	237	2%	\$ 25 12%	300	2%	\$ 62 26%	253	2%	\$ (47) -16%
Other	\$ 70	1%	\$ 9 15%	\$ 63	1%	(7) -10%	91	1%	\$ 21 31%	220	2%	\$ 129 141%	238	2%	\$ 18 8%	283	2%	\$ 45 19%
Total	\$ 11,956		\$ 978 9%	\$ 11,946		\$ (10) 0%	\$ 14,414		\$ 2,458 21%	\$ 14,471		\$ 57 0.4%	\$ 14,221		\$ (250) -1.7%	\$ 15,005		\$ 784 5.5%

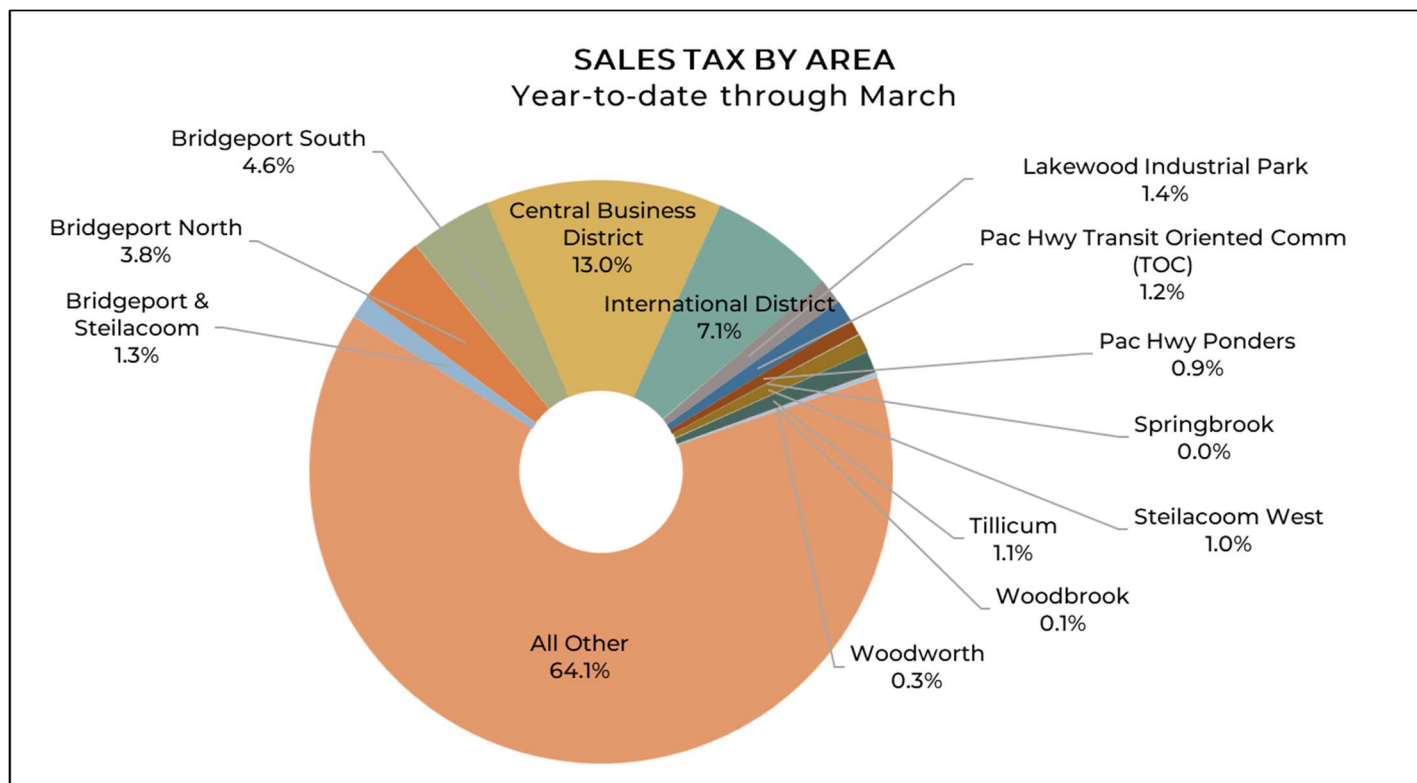
Sales & Use Tax by Sector Year-to-date through March							
Sector	Actual		Over / (Under)		Explanation of Variance Increase / (Decrease)		
			Change from 2024				
	2024	2025	\$	%	\$ in Thousands		
Retail Trade	\$ 1,381,758	\$ 1,419,026	\$ 37,268	2.7%	\$ 15	7%	Miscellaneous Store Retailers
					\$ 13	16%	Sporting Goods, Hobby, Musical Instr. & Books
					\$ 9	21%	Electronics and Appliance Stores
					\$ 7	3%	Motor Vehicle and Parts Dealers
					\$ 6	6%	Food and Beverage Retailers
					\$ 6	9%	Clothing and Clothing Accessories Stores
					\$ 2	2%	Building Material and Garden Eqpt & Supp
					\$ (7)	-15%	Gasoline Stations and Fuel Dealers
Services	863,201	895,274	32,073	3.7%	\$ (25)	-9%	General Merchandise
					\$ 29	-122%	Educational Services
					\$ 13	23%	Professional, Scientific, and Technical Services
					\$ 4	157%	Waste Management and Remediation Services
					\$ (7)	-5%	Administrative and Support Services
Construction	449,140	497,351	48,211	10.7%	\$ (9)	-2%	Food Services and Drinking Places
					\$ 23	97%	Heavy and Civil Engineering
					\$ 12	5%	Buildings
Wholesale Trade	226,089	204,692	(21,397)	-9.5%	\$ 5	3%	Specialty Trade
					\$ (1)	-19%	Wholesale Trade Agents and Brokers
					\$ (10)	-21%	Merchant Wholesalers, Nondurable Goods
Information	174,904	183,072	8,168	4.7%	\$ (11)	-6%	Merchant Wholesalers, Durable Goods
					\$ 14	29%	Publishing Industries
					\$ 2	10%	Web Search Portals, Libraries, Archives, and Other
Finance, Insurance, Real Estate	153,299	215,498	62,199	40.6%	\$ 2	47%	Data Processing, Hosting, and Related Services
					\$ (9)	-9%	Telecommunications
					\$ 56	42%	Rental and Leasing Services
					\$ 7	48%	Credit Intermediation and Related Activities
Manufacturing	51,453	50,677	(776)	-1.5%	\$ 1	45%	Real Estate
					\$ (1)	-63%	Securities, Commodity Contracts, and Fin.
					\$ 3	113%	Computer and Electronic Product Manufacturing
					\$ 2	69%	Machinery Manufacturing
Government	57,185	91,677	34,493	60.3%	\$ (2)	-24%	Apparel Manufacturing
					\$ (4)	-65%	Fabricated Metal Product Manufacturing
					\$ 33	71%	Administration of Economic Programs
Other	72,625	76,272	3,647	5.0%	\$ 1	15%	Govt/Unclassifiable
					\$ 1	52%	Executive, Legislative, and Gen Gov Support
					\$ 10	21%	Couriers and Messengers
					\$ 1	1520%	Warehousing and Storage
					\$ (1)	-45%	Truck Transportation
					\$ (2)	-34%	Transit and Ground Passenger Transportation
Total	\$ 3,429,654	\$ 3,633,540	\$ 203,887	5.9%	\$ (2)	-15%	Support Activities for Transportation
					\$ (3)	-93%	Other

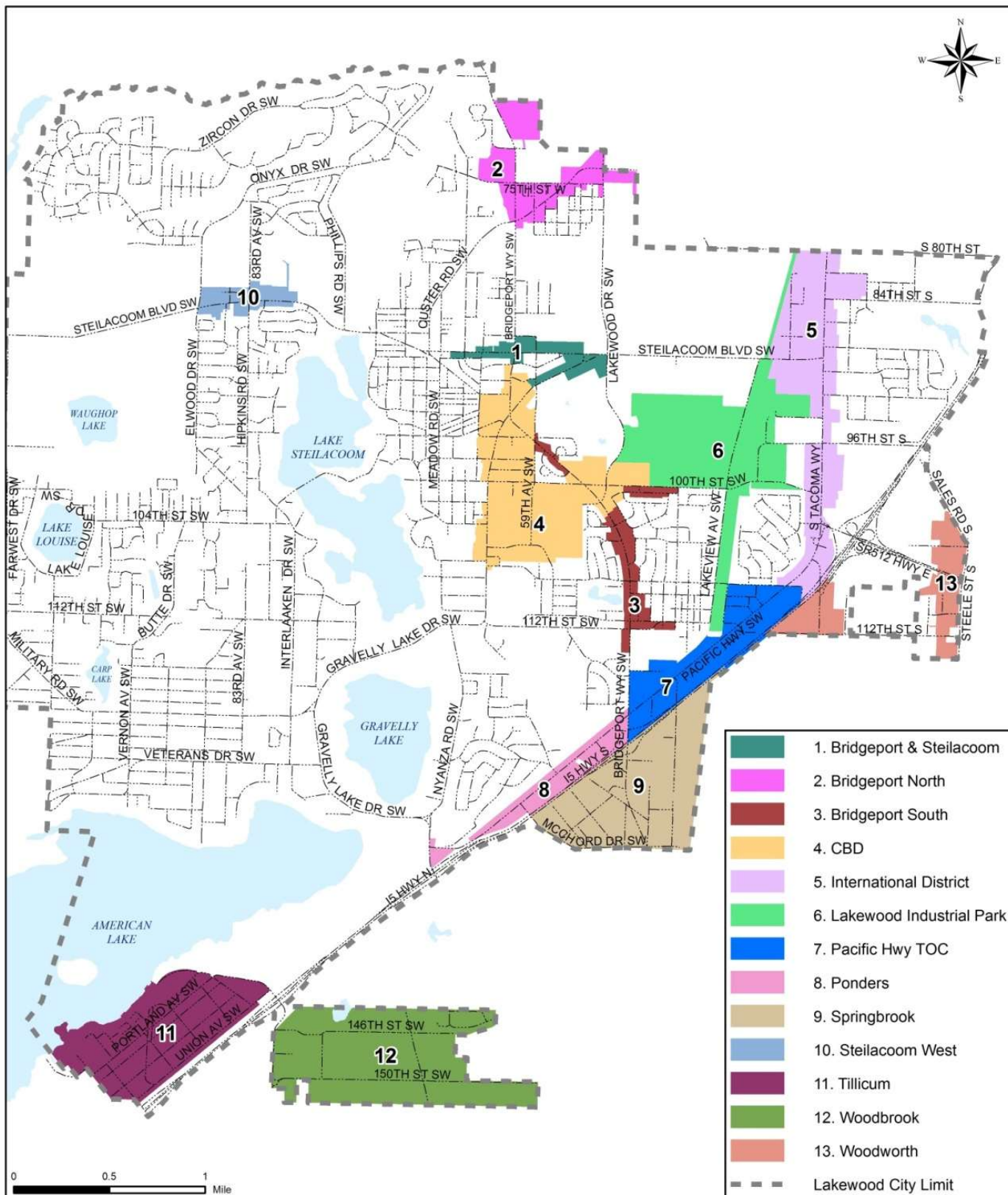
Note on Wholesale Tax Classification: Sales tax applies if the buyer does not have a reseller permit or exemption certificate. Additionally, purchases made for personal or household use is not exempt from sales tax. This includes items used in a business that are not resold, such as office supplies,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

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

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

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





Retail Tax Areas

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

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

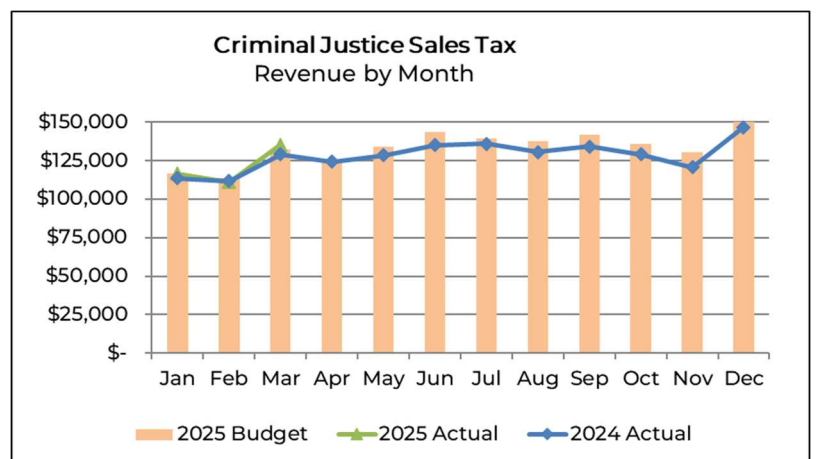
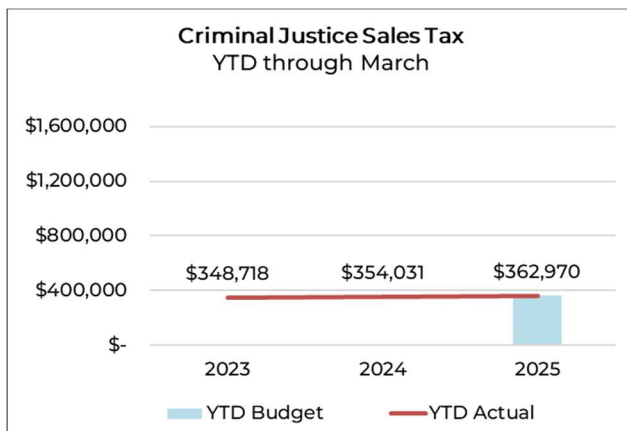
Sales & Use Tax by Area Year-to-date through March							
Map ID/Area	2024	2025	Over / (Under)		Explanation of Variance		
			Change from 2024		Increase / (Decrease)		
			\$	%	\$ in Thousands		
1 Bridgeport & Steilacoom	\$ 51,509	\$ 48,204	\$ (3,305)	-6.4%	\$ (2)	-7%	Retail Trade
					\$ (2)	-5%	Services
2 Bridgeport North	148,989	139,745	(9,244)	-6.2%	\$ 0	40%	Construction
					\$ (1)	-7%	Services
					\$ (9)	-7%	Retail Trade
3 Bridgeport South	138,811	166,848	28,037	20.2%	\$ 23	389%	Construction
					\$ 5	10%	Retail Trade
4 Central Business District	510,061	473,674	(36,387)	-7.1%	\$ 4	330%	Fin, Ins, Real Est
					\$ 1	86%	Government
					\$ (5)	-4%	Services
					\$ (12)	-39%	Information
					\$ (24)	-7%	Retail Trade
5 International District	271,200	256,650	(14,551)	-5.4%	\$ 5	8%	Fin, Ins, Real Est
					\$ 1	36%	Manufacturing
					\$ 1	-3303%	Construction
					\$ (2)	-22%	Other
					\$ (5)	-5%	Services
					\$ (14)	-14%	Retail Trade
6 Lakewood Industrial Park	95,787	50,511	(45,277)	-47.3%	\$ 7	35%	Services
					\$ 1	46%	Construction
					\$ (5)	-62%	Retail Trade
					\$ (49)	-76%	Wholesale Trade
7 Pacific Highway (TOC)	44,510	43,024	(1,486)	-3.3%	\$ (2)	-6%	Retail Trade
8 Pacific Highway Ponders	37,627	32,082	(5,545)	-14.7%	\$ (1)	-51%	Retail Trade
					\$ (1)	-26%	Wholesale Trade
					\$ (4)	-14%	Services
9 Springbrook	2,802	1,299	(1,504)	-53.7%	\$ (0)	-99%	Construction
					\$ (0)	-98%	Services
					\$ (1)	-44%	Retail Trade
10 Steilacoom West	37,735	36,823	(913)	-2.4%			
11 Tillicum	47,125	39,874	(7,251)	-15.4%	\$ 1	64%	Construction
					\$ (2)	-26%	Manufacturing
					\$ (2)	-14%	Services
					\$ (4)	-19%	Retail Trade
12 Woodbrook	4,931	5,029	98	2.0%	\$ 1	51%	Services
13 Woodworth	12,001	9,663	(2,337)	-19.5%	\$ (1)	-59%	Fin, Ins, Real Est
					\$ (2)	-22%	Services
Other:							
Food Services, Drinking Places	186,228	197,088	10,860	5.8%	\$ 7	33%	Retail Trade
					\$ 4	2%	Services
Construction	432,560	454,936	22,376	5.2%	\$ 22	6%	Buildings
					\$ 3	12%	Heavy & Civil Engineering
					\$ (3)	-2%	Specialty Trade
Telecommunications	71,060	73,982	2,922	4.1%	\$ 3	4%	
All Other Categories	1,336,718	1,604,108	267,390	120.0%	\$ 88	14%	Retail Trade
					\$ 54	66%	Fin, Ins, Real Est
					\$ 41	15%	Services
					\$ 33	60%	Government
					\$ 29	20%	Wholesale Trade
					\$ 18	25%	Information
					\$ 5	8%	Other
Total	\$ 3,429,654	\$ 3,633,540	\$ 203,885	5.9%			

Criminal Justice Sales Tax

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

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

Criminal Justice Sales Tax Year-to-date through March								
Month	2023 Actual	2024 Actual	2025		Over / (Under)			
			Budget	Actual	2025 Actual vs 2024 Actual		2025 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 111,514	113,387	\$ 116,868	116,592	\$ 3,205	2.8%	\$ (276)	-0.2%
Feb	110,490	111,706	113,950	111,162	(544)	-0.5%	(2,788)	-2.4%
Mar	126,714	128,938	132,203	135,216	6,278	4.9%	3,013	2.3%
Apr	116,641	124,221	125,268	-	-	-	-	-
May	125,590	128,381	134,137	-	-	-	-	-
Jun	135,890	134,876	143,228	-	-	-	-	-
Jul	128,863	135,779	139,353	-	-	-	-	-
Aug	125,998	130,518	137,500	-	-	-	-	-
Sep	130,132	133,977	141,854	-	-	-	-	-
Oct	124,395	129,166	135,850	-	-	-	-	-
Nov	119,955	120,598	130,421	-	-	-	-	-
Dec	139,425	146,796	151,467	-	-	-	-	-
Total YTD	\$ 348,718	\$ 354,031	\$ 363,021	\$ 362,970	\$ 8,939	2.5%	\$ (51)	0.0%
Annual Total	\$ 1,495,607	\$ 1,538,344	\$ 1,602,100	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2020 - 2024):			5.4%					

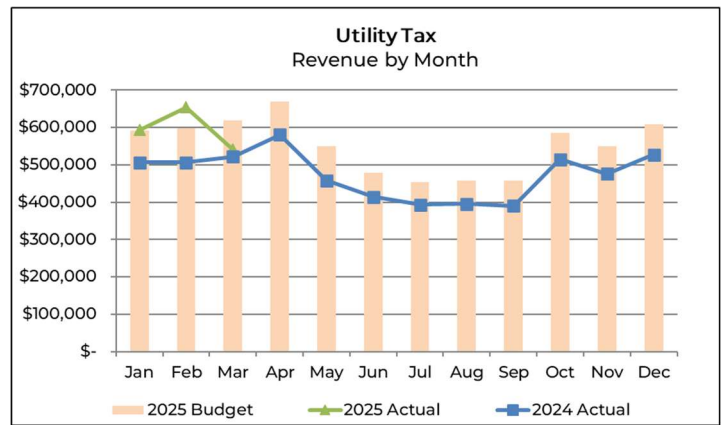
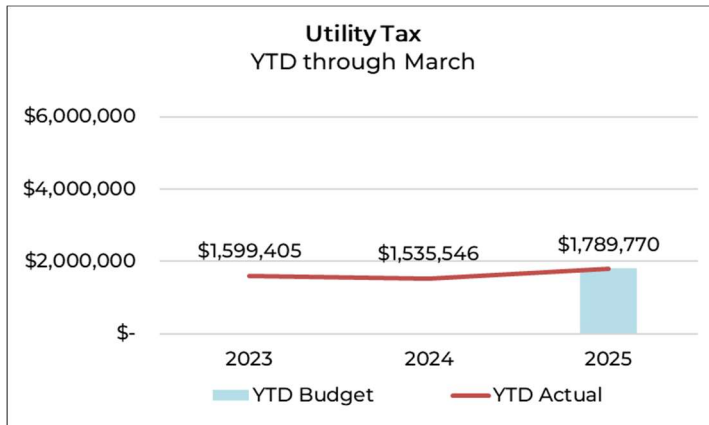


Utility Tax

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

Utility Tax Year-to-date through March								
Month	2023 Actual	2024 Actual	2025		Over / (Under)			
					2025 Budget vs 2024 Actual		2025 Actual vs Budget	
			Budget	Actual	\$	%	\$	%
Jan	\$ 510,741	\$ 507,144	\$ 592,839	\$ 593,679	\$ 86,535	17.1%	\$ 840	0.1%
Feb	521,666	506,258	599,248	654,625	148,367	29.3%	55,377	9.2%
Mar	566,998	522,144	619,469	541,466	19,322	3.7%	(78,003)	-12.6%
Apr	620,868	581,459	670,033	-	-	-	-	-
May	471,567	458,572	549,332	-	-	-	-	-
Jun	408,103	414,618	478,052	-	-	-	-	-
Jul	383,121	393,231	454,246	-	-	-	-	-
Aug	395,952	395,486	457,578	-	-	-	-	-
Sep	388,940	390,334	457,898	-	-	-	-	-
Oct	490,792	514,833	585,523	-	-	-	-	-
Nov	477,527	476,527	550,685	-	-	-	-	-
Dec	495,752	527,451	609,128	-	-	-	-	-
Total YTD	\$ 1,599,405	\$ 1,535,546	\$ 1,811,556	\$ 1,789,770	\$ 254,224	16.6%	\$ (21,786)	-1.2%
Total Annual	\$ 5,732,027	\$ 5,688,057	\$ 6,624,030	n/a	n/a	n/a	n/a	n/a

5-Year Ave Change (2020 - 2024): 1.1%



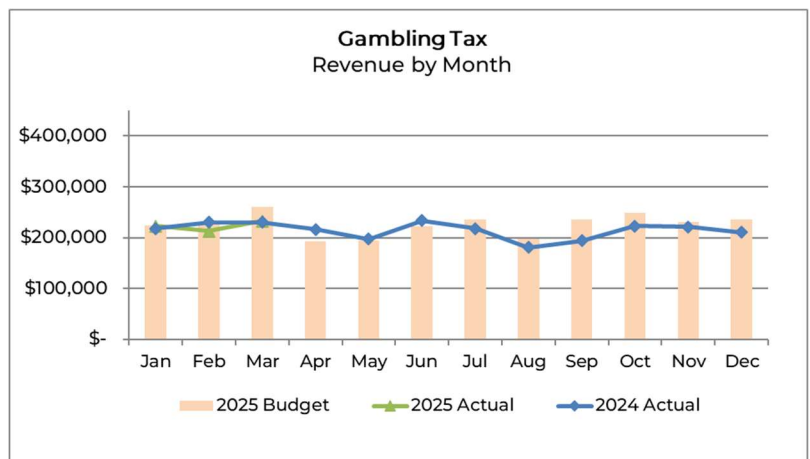
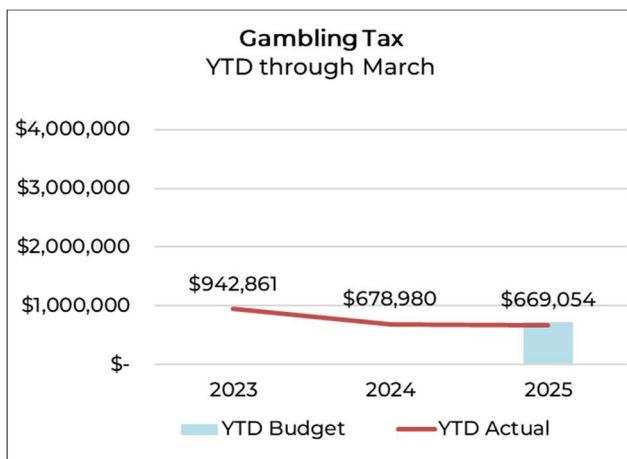
Utility Tax by Type Year-to-date through March										
Type	2023 Annual Actual	2024		2025			Over / (Under)			
							2025 YTD Actual vs 2024 YTD Actual		2025 Actual vs 2025 Budget	
		Annual Actual	YTD Actual	Annual Budget	YTD Budget	YTD Actual	\$	%	\$	%
Electricity	\$ 1,861,583	\$ 1,899,193	\$ 557,461	\$ 2,385,560	\$ 667,137	\$ 720,541	\$ 163,080	29.3%	\$ 53,404	8.0%
Natural Gas	974,897	934,316	316,682	1,255,570	380,116	495,163	178,481	56.4%	115,047	30.3%
Solid Waste	1,026,613	1,083,364	263,645	1,102,100	314,672	276,646	13,001	4.9%	(38,026)	-12.1%
Cable	987,990	883,211	231,259	927,000	274,673	140,400	(90,859)	-39.3%	(134,273)	-48.9%
Phone/Cell	566,824	563,737	139,176	583,000	166,006	137,960	(1,216)	-0.9%	(28,046)	-16.9%
SWM	314,120	324,236	27,323	370,800	8,952	19,060	(8,263)	-30.2%	10,108	112.9%
Total	\$ 5,732,027	\$ 5,688,057	\$ 1,535,546	\$ 6,624,030	\$ 1,811,556	\$ 1,789,770	\$ 254,224	16.6%	\$ (21,786)	-1.2%

Gambling Tax

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

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

Gambling Tax Year-to-date through March								
Month	2023 Actual	2024 Actual	2025		Over / (Under)			
			Budget	Actual	2025 Actual vs 2024 Actual		2025 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 298,468	\$ 217,959	\$ 223,969	\$ 222,619	\$ 4,660	2.1%	\$ (1,350)	-0.6%
Feb	273,646	230,304	228,662	213,177	(17,127)	-7.4%	(15,485)	-6.8%
Mar	370,747	230,717	261,245	233,258	2,541	1.1%	(27,987)	-10.7%
Apr	269,481	216,795	193,001	-	-	-	-	-
May	226,781	197,070	194,572	-	-	-	-	-
Jun	264,861	234,077	222,018	-	-	-	-	-
Jul	192,267	217,697	236,002	-	-	-	-	-
Aug	209,962	180,917	198,627	-	-	-	-	-
Sep	222,587	194,116	235,410	-	-	-	-	-
Oct	215,604	223,004	249,697	-	-	-	-	-
Nov	241,434	221,400	230,726	-	-	-	-	-
Dec	262,799	210,476	236,070	-	-	-	-	-
Total YTD	\$ 942,861	\$ 678,980	\$ 713,877	\$ 669,054	\$ (9,926)	-1.5%	\$ (44,823)	-6.3%
Total Annual	\$ 3,048,635	\$ 2,574,532	\$ 2,710,000	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2020 - 2024)		7.0%						



Card Room Gambling Tax - Major Establishments Only Year-to-date through March							
Major Establishment	2023		2024		2025 YTD Actual	Over / (Under) YTD 2025 Actual vs YTD 2024 Actual	
	Actual	YTD	Actual	YTD		\$	%
Chips Casino	\$ 1,229,827	\$ 400,549	\$ 994,943	\$ 273,115	\$ 308,823	\$ 35,708	13.1%
Ace's Poker Lakewood*	257,431	137,397	657,733	168,754	173,277	4,523	2.7%
Macau Casino	830,066	210,080	671,739	177,118	161,807	(15,311)	-8.6%
Palace Casino**	614,798	162,747	142,713	31,835	-	(31,835)	-100.0%
Total	\$2,932,123	\$ 910,772	\$2,467,128	\$ 650,822	\$ 643,908	\$ (6,915)	-1.1%

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

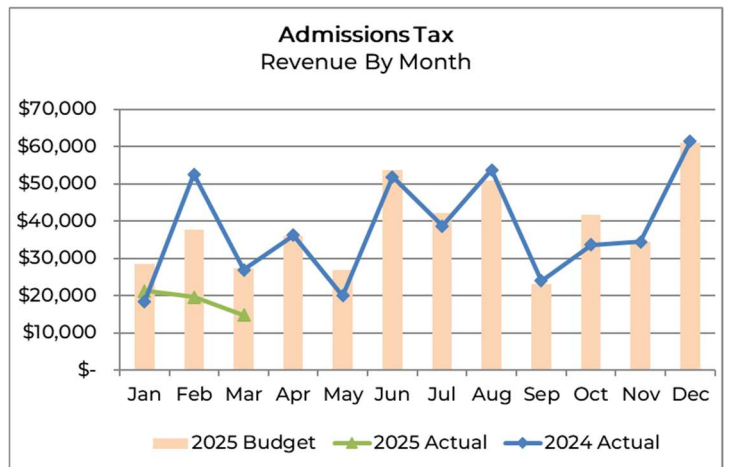
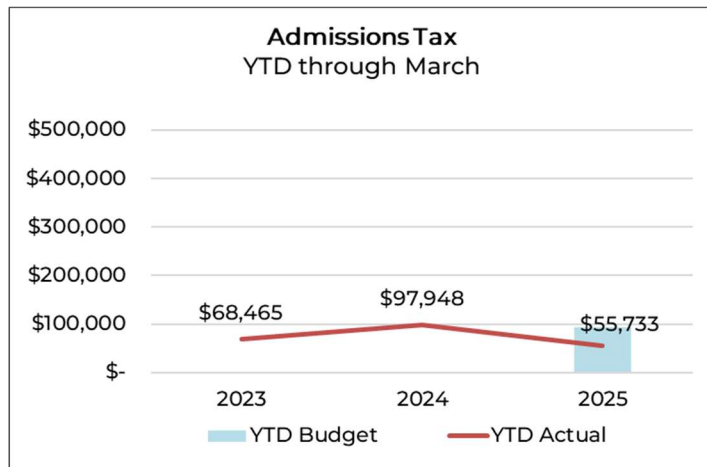
* Great American Casino closed for remodeling on 6/23/2023, reopened 12/19/2023 as Ace's Poker Lakewood.

** Palace Casino temporarily closed January 2025 until future notice.

Admissions Tax

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

Admissions Tax Year-to-date through March								
Month	2023 Actual	2024 Actual	2025		Over / (Under)			
			Budget	Actual	2025 Actual vs 2024 Actual		2025 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 22,100	\$ 18,449	\$ 28,634	\$ 21,272	\$ 2,823	15.3%	\$ (7,362)	-25.7%
Feb	20,691	52,528	37,606	19,683	(32,845)	-62.5%	(17,923)	-47.7%
Mar	25,674	26,971	27,355	14,778	(12,193)	-45.2%	(12,577)	-46.0%
Apr	40,502	36,217	36,150	-	-	-	-	-
May	29,492	19,945	26,973	-	-	-	-	-
Jun	67,618	51,831	53,671	-	-	-	-	-
Jul	41,075	38,672	42,058	-	-	-	-	-
Aug	69,009	53,751	50,874	-	-	-	-	-
Sep	27,052	23,934	23,073	-	-	-	-	-
Oct	46,905	33,677	41,654	-	-	-	-	-
Nov	31,155	34,514	34,316	-	-	-	-	-
Dec	63,692	61,364	60,934	-	-	-	-	-
Total YTD	\$ 68,465	\$ 97,948	\$ 93,595	\$ 55,733	\$ (42,215)	-43.1%	\$ (37,862)	-40.5%
Total Annual	\$ 484,965	\$ 451,853	\$ 463,300	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2020 - 2024):			73.6%					



Admissions Tax by Payer Year-to-date through March								
Establishment	2023		2024		2025 YTD Actual	Over / (Under)		
	Annual	YTD	Annual	YTD		YTD 2025 Actual vs YTD 2024 Actual		
						\$	%	
AMC Theatres	\$ 248,634	\$ 52,222	\$ 248,456	\$ 47,395	\$ 44,182	\$ (3,213)	-6.8%	
Catapult Adventure Park	124,978	-	101,904	36,169	-	-	0.0%	
Fandango Media	7,751	-	7,762	-	-	-	-	
GolfNow, LLC	1,501	-	1,177	-	-	-	-	
Oakbrook Golf Club	20,284	1,023	19,603	748	446	(302)	-40.4%	
Regal Cinemas	81,817	15,221	72,950	13,637	11,105	(2,532)	-18.6%	
Total	\$484,965	\$ 68,465	\$451,853	\$ 97,948	\$ 55,733	\$ (42,215)	-43.1%	

Catapult Adventure Park's tax effective 7/1/22.

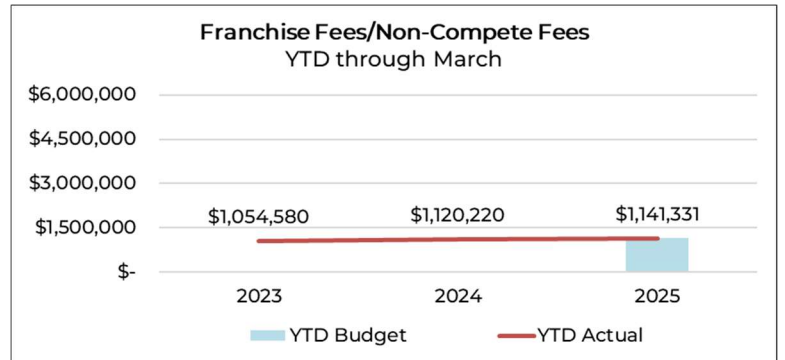
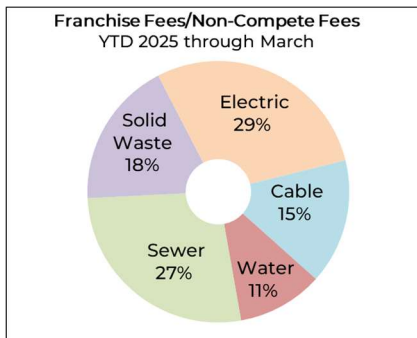
2023 amount includes 7 of 9 payment plan totaling \$67,080, 2024's final two payments of \$19,165.

Franchise Fees & Non-Compete Fees

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

	Utility	Contract Expiration	Utility Tax	Franchise Fee	Non-Compete Fee
1	Comcast Phone	11/02/25	6.00%	-	-
2	Comcast Cable	12/04/25	6.00%	5.00%	-
3	Lakeview Light & Power	12/22/27	5.00%	-	-
4	Lakewood Water District	12/22/26	-	-	6.00%
5	Pierce County Sanitary Sewer	03/13/31	-	-	6.00%
6	Puget Sound Energy	01/20/26	5.00%	-	-
7(a)	Lightcurve (formerly Rainier Connect) Cable TV	7/3/2029	6%	5%	-
7(b)	Telecommunications	7/3/2029	6%	5%	-
8	TPU Light	06/01/25	-	-	6.00%
9	TPU Water	11/19/26	-	-	8.00%
10	Waste Connections	12/31/25	6.00%	4.00%	-
11	Zayo Communications	02/16/29	-	6.00%	-
12	Small Cell Wireless (admin cost) - AT&T Small Wireless	06/08/25	-	-	-

Franchise Fees/Non-Compete Fees Year-to-date through March								
Month	2023 Actual	2024 Actual	2025		Over / (Under)			
			Budget	Actual	2025 Actual vs 2024 Actual		2025 Actual vs Budget	
					\$	%	\$	%
Jan	\$ -	\$ -	\$ -	\$ -	-	-	-	-
Feb	91,639	95,576	97,994	100,307	4,731	4.9%	2,313	2.4%
Mar	962,941	1,024,644	1,058,364	1,041,024	16,380	1.6%	(17,340)	-1.6%
Apr	-	-	-	-	-	-	-	-
May	139,257	57,811	103,887	-	-	-	-	-
Jun	1,038,244	1,097,512	1,119,186	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-
Aug	94,127	97,913	100,570	-	-	-	-	-
Sep	1,117,324	1,131,171	1,179,998	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-
Nov	96,853	81,104	96,962	-	-	-	-	-
Dec	1,065,869	1,077,047	1,144,339	-	-	-	-	-
Total YTD	\$ 1,054,580	\$ 1,120,220	\$ 1,156,357	\$ 1,141,331	\$ 21,111	1.9%	\$ (15,026)	-1.3%
Total Annual	\$ 4,606,254	\$ 4,662,778	\$ 4,901,300	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2020 - 2024):			1.7%					

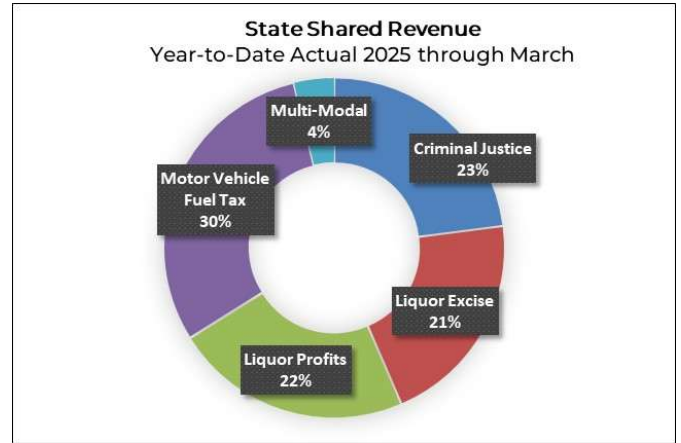


Franchise Fees/Non-Compete Fees by Type Year-to-date through March										
Type	2023 Annual Actual	2024		2025			Over / (Under)			
		Annual Actual	YTD Actual	Annual Budget	YTD Budget	YTD Actual	2025 Actual vs 2024 Actual		2025 YTD Actual vs YTD Budget	
							\$	%	\$	%
Cable	\$ 819,381	\$ 737,595	\$ 191,777	\$ 849,800	\$ 197,964	\$ 177,067	(14,710)	-7.7%	(20,897)	-10.6%
Water	632,153	646,484	114,427	671,600	118,118	120,833	6,406	5.6%	2,715	2.3%
Sewer	1,142,282	1,175,393	294,071	1,225,700	303,558	308,374	14,303	4.9%	4,816	1.6%
Solid Waste	768,472	811,749	197,055	824,000	203,412	207,359	10,304	5.2%	3,947	1.9%
Electric	1,243,966	1,291,556	322,890	1,330,200	333,306	327,697	4,807	1.5%	(5,609)	-1.7%
Small Cell	-	-	-	-	-	-	-	n/a	-	n/a
Total	\$ 4,606,254	\$ 4,662,778	\$ 1,120,220	\$ 4,901,300	\$ 1,156,357	\$ 1,141,331	\$ 21,111	1.9%	\$ (15,026)	-1.3%

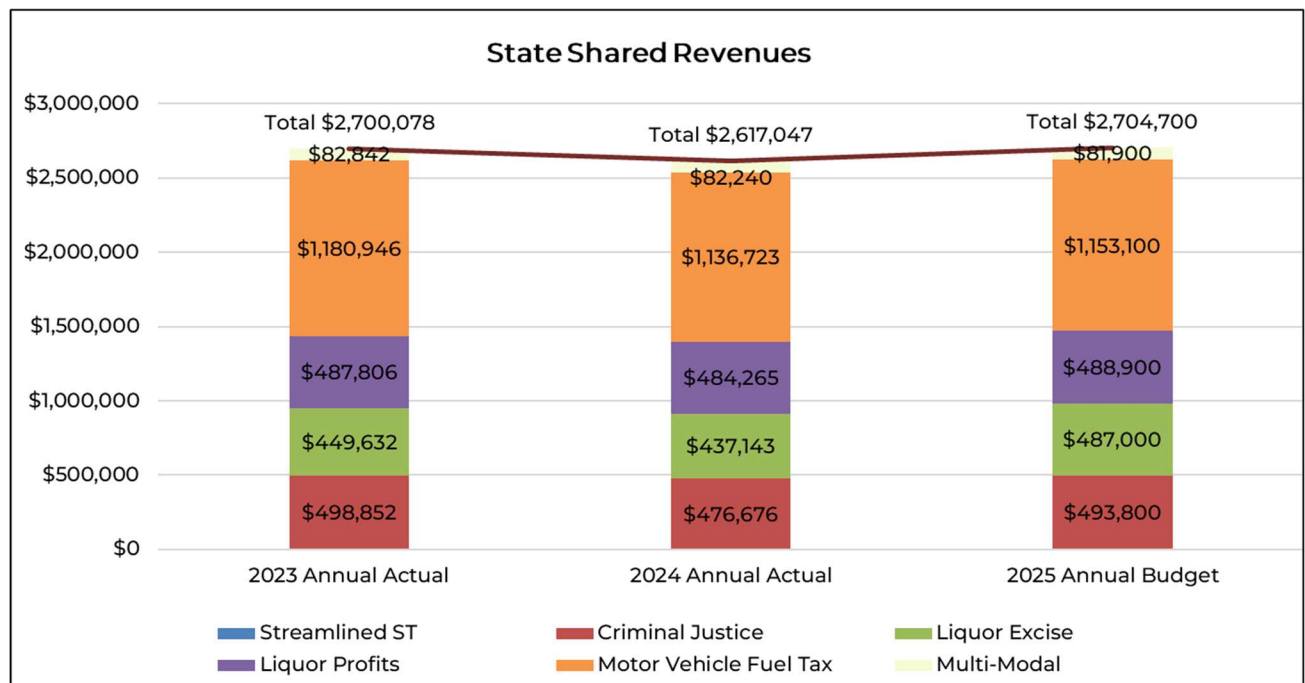
State Shared Revenues

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

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



State Shared Revenue Year-to-date through March							
Revenue	2023 Annual Actual	2024		2025		2025 YTD Actual vs 2024 YTD Actual	
		Annual Actual	YTD Actual	Annual Budget	Annual Actual	Over/(Under)	
						\$	%
CJ-Violent Crimes/Population	\$ 127,693	\$ 170,465	\$ 33,372	\$ 99,800	\$ 45,327	\$ 11,955	35.8%
CJ-Special Programs	82,549	87,407	20,847	90,900	22,102	1,255	6.0%
CJ-DUI Cities	6,451	5,501	1,377	6,800	1,370	(7)	-0.5%
CJ-High Crime	282,159	213,303	51,130	296,300	53,812	2,682	5.2%
Liquor Excise Tax	449,632	437,143	115,679	487,000	110,058	(5,621)	-4.9%
Liquor Board Profits	487,806	484,265	121,071	488,900	120,441	(630)	-0.5%
Motor Vehicle Fuel Tax	787,006	755,782	173,704	752,000	101,447	(72,257)	-41.6%
Subtotal - General/Street	\$ 2,223,297	\$ 2,153,866	\$ 517,178	\$ 2,221,700	\$ 454,557	\$ (62,621)	-12.1%
Motor Vehicle Fuel Tax	321,453	308,980	70,950	329,500	41,436	(29,514)	-41.6%
Increase Motor Vehicle Fuel Tax	72,487	71,961	17,991	71,600	17,897	(94)	-0.5%
Multi-Modal	82,842	82,240	20,561	81,900	20,454	(107)	-0.5%
Subtotal - Capital Projects	476,782	463,181	109,502	483,000	79,787	\$ (29,715)	-27.1%
Total	\$ 2,700,079	\$ 2,617,047	\$ 626,680	\$2,704,700	\$ 534,344	\$ (92,336)	-14.7%



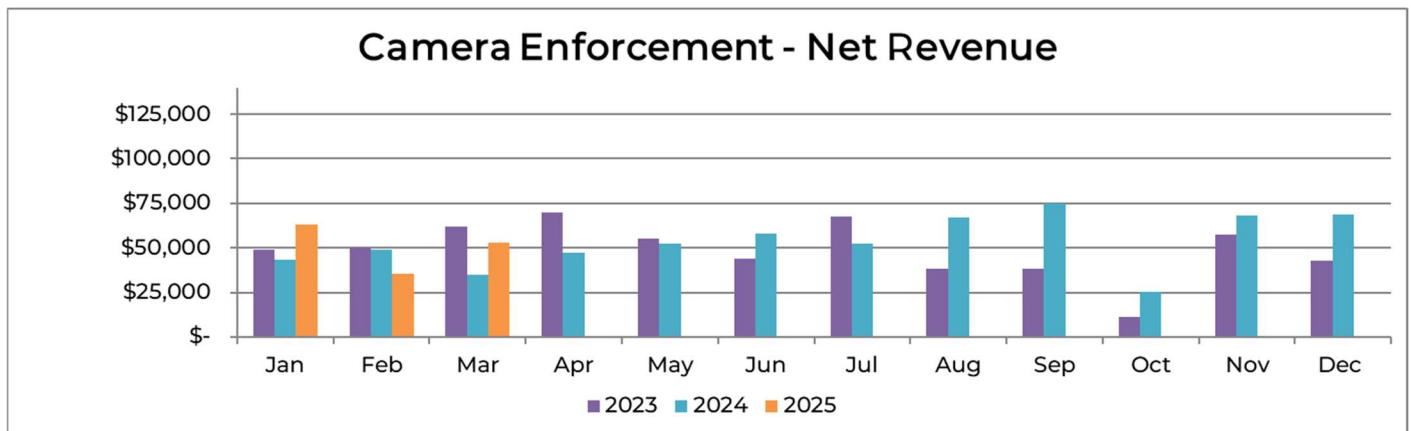
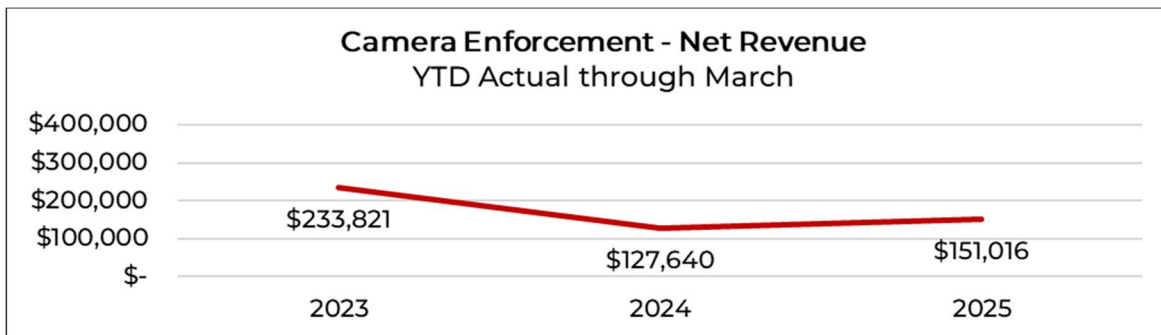
POLICE

Photo Infraction – Red Light/School Zone Enforcement

The City currently has eight cameras operating at five locations:

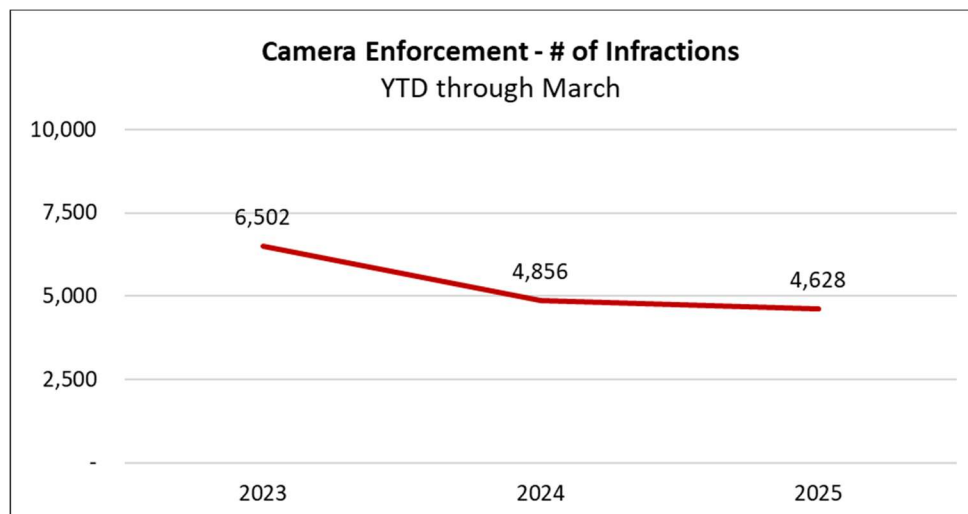
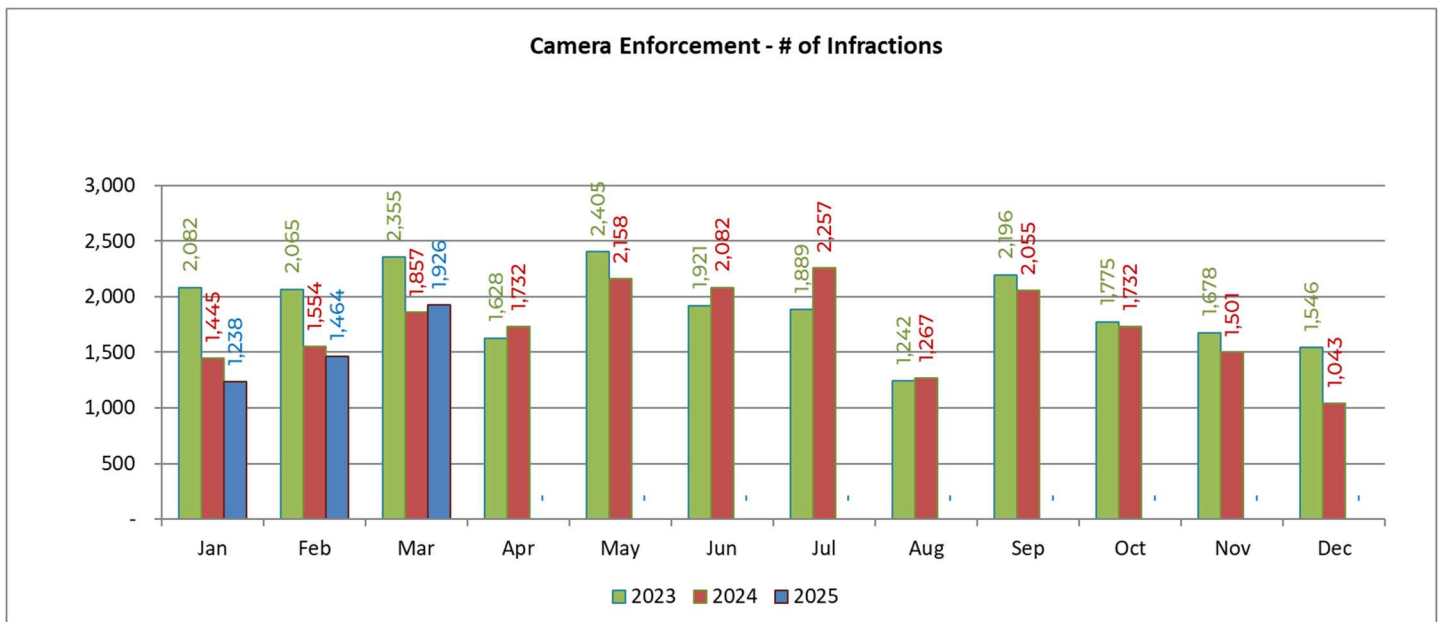
- Two (2) school zone cameras located at: 5405 Steilacoom Blvd – WB and 9904 Gravelly Lake Drive – SB.
- Six (6) red light cameras located at:
 - Bridgeport Blvd SW & San Francisco Ave SW – SB & NB
 - Steilacoom Blvd SW & Phillips Rd SW – WB & EB
 - South Tacoma Way & SR 512 – NB & SB.

Photo Infraction - Red Light / School Zone Enforcement Year-to-Date through March											
Month	Year 2023			Year 2024			Year 2025			Over / (Under) Net Revenue 2025 vs 2024	
	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	\$	%
Jan	\$ 81,379	\$ 32,240	\$ 49,139	\$ 75,657	\$ 32,240	\$ 43,417	\$ 89,595	\$ 26,742	\$ 62,853	\$ 19,436	44.8%
Feb	82,160	32,240	49,920	81,466	32,240	49,226	67,668	32,240	35,428	(13,798)	-28.0%
Mar	94,090	32,240	61,850	67,237	32,240	34,997	84,975	32,240	52,735	17,738	50.7%
Apr	102,348	32,240	70,108	79,776	32,240	47,536	-	-	-	-	-
May	87,677	32,240	55,437	84,330	32,240	52,090	-	-	-	-	-
Jun	76,220	32,240	43,980	90,028	32,240	57,788	-	-	-	-	-
Jul	99,986	32,240	67,746	84,595	32,240	52,355	-	-	-	-	-
Aug	70,521	32,240	38,281	99,343	32,240	67,103	-	-	-	-	-
Sep	70,600	32,240	38,360	107,377	32,240	75,137	-	-	-	-	-
Oct	43,741	32,240	11,501	53,558	27,998	25,560	-	-	-	-	-
Nov	89,592	32,240	57,352	100,302	32,240	68,062	-	-	-	-	-
Dec	75,279	32,240	43,039	97,426	28,549	68,877	-	-	-	-	-
Total YTD	\$ 257,629	\$ 96,720	\$ 160,909	\$ 224,360	\$ 96,720	\$ 127,640	\$ 242,238	\$ 91,222	\$ 151,016	\$ 23,376	18.3%
Total Annual	\$ 973,593	\$386,880	\$ 586,713	\$ 1,021,095	\$378,947	\$ 642,148	n/a	n/a	n/a	n/a	n/a



# of Infraction Notices Generated Year-to-date through March															
	BP Way & San Francisco			Steilacoom & Phillips			South Tacoma Way & SR512			School Zones			Total		
Month	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Jan	120	105	70	217	-	41	775	789	709	970	551	418	2,082	1,445	1,238
Feb	105	88	86	197	-	33	787	791	623	976	675	722	2,065	1,554	1,464
Mar	110	109	63	254	-	65	898	949	846	1,093	799	952	2,355	1,857	1,926
Apr	106	85	-	256	-	-	773	913	-	493	734	-	1,628	1,732	-
May	158	95	-	319	-	-	845	1,027	-	1,083	1,036	-	2,405	2,158	-
Jun	134	124	-	359	95	-	959	1,025	-	469	838	-	1,921	2,082	-
Jul	132	48	-	-	160	-	1,090	1,006	-	667	1,043	-	1,889	2,257	-
Aug	121	77	-	-	91	-	1,121	1,099	-	-	-	-	1,242	1,267	-
Sep	113	120	-	-	41	-	1,037	1,030	-	1,046	864	-	2,196	2,055	-
Oct	117	134	-	-	106	-	701	1,006	-	957	486	-	1,775	1,732	-
Nov	99	101	-	-	46	-	786	838	-	793	516	-	1,678	1,501	-
Dec	117	89	-	-	29	-	855	646	-	574	279	-	1,546	1,043	-
Total YTD	335	302	219	668	-	139	2,460	2,529	2,178	3,039	2,025	2,092	6,502	4,856	4,628
Total Annual	1,432	1,175	n/a	1,602	568	n/a	10,627	11,119	n/a	9,121	7,821	n/a	22,782	20,683	n/a

Steilacoom & Phillips down beginning July 2023 due to construction and with potential of transitioning to new camera vendor, the site was not re-installed until Q2 2024 (with one camera active).



Jail Services

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

2025 Jail Rates					
Pierce County	Booking Fee	\$76.83	Nisqually	Booking Fee	\$20.00
	Daily Rate	\$155.67		Daily Rate	\$150.49
	Escort Fee*	\$168.06		Hospital Security	\$48.50/hr
	Mental Health Fee	\$349.65		Major Medical Costs	City Pays
	Special Identification Process	\$76.83			
	Major Medical Costs	City Pays			

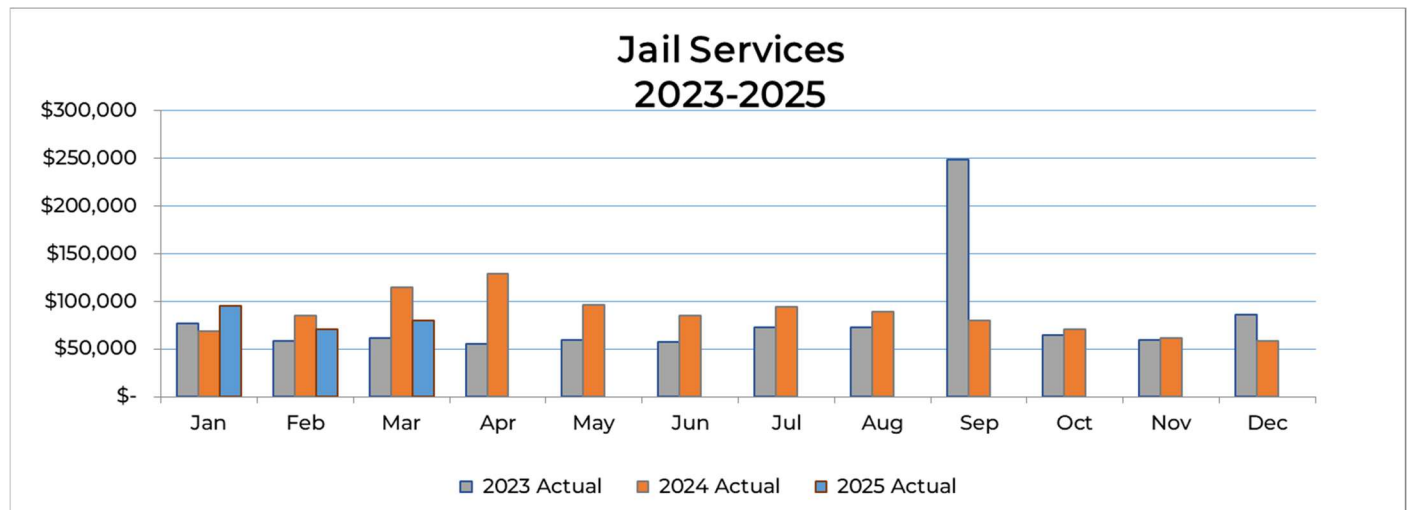
Pierce County rates listed are in accordance with Pierce County Code 9.47.020. Revised 11/21.

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

The current \$143.33 includes the 5% increase.

Service Period	Year 2023				Year 2024				Year 2025			
	Nisqually	Pierce County	Medical	Total by Month	Nisqually	Pierce County	Medical	Total by Month	Nisqually	Pierce County	Medical	Total by Month
Jan	\$ 63,691	\$ 6,585	\$ 6,415	\$ 76,691	\$ 65,661	\$ 3,266	\$ -	\$ 68,927	\$ 84,848	\$ 10,644	\$ -	\$ 95,492
Feb	45,784	3,203	9,359	58,347	77,001	7,537	-	84,537	62,905	7,385	-	70,290
Mar	57,757	3,268	-	61,025	104,274	10,519	-	114,793	74,493	5,084	-	79,577
Apr	49,184	6,416	-	55,600	121,251	7,484	-	128,735	-	-	-	-
May	50,915	8,168	-	59,083	89,109	7,558	-	96,667	-	-	-	-
Jun	50,505	7,333	-	57,838	64,928	20,365	-	85,293	-	-	-	-
Jul	62,366	10,747	-	73,113	79,736	14,479	-	94,216	-	-	-	-
Aug	62,723	9,824	-	72,547	82,744	6,237	-	88,981	-	-	-	-
Sep	240,441	8,660	-	249,101	73,693	5,985	-	79,679	-	-	-	-
Oct	50,967	13,515	-	64,482	61,941	8,942	-	70,883	-	-	-	-
Nov	55,714	3,250	-	58,964	55,182	5,958	-	61,140	-	-	-	-
Dec	57,549	4,258	24,338	86,145	50,309	7,979	-	58,288	-	-	-	-
Annual Total	\$ 847,596	\$ 85,227	\$ 40,112	\$ 972,935	\$ 925,830	\$ 106,308	\$ -	\$ 1,032,138	\$ 222,245	\$ 23,113	\$ -	\$ 245,358
	Annual Budget			\$ 773,485	Annual Budget			\$ 800,000	Annual Budget			\$ 1,330,000
	YTD as % of Annual Budget			125.8%	YTD as % of Annual Budget			129.0%	YTD as % of Annual Budget			18.4%

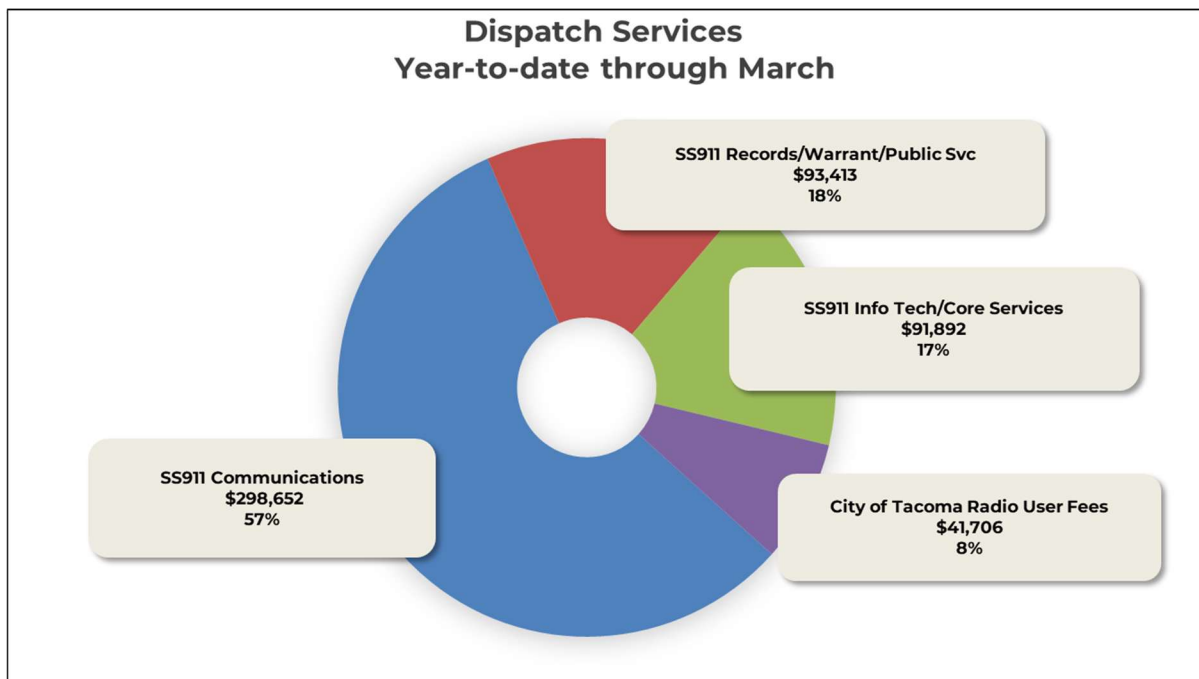
2023 annual budget of \$773,485 includes \$173,485 1-time for 7/2022 through 12/2022 Nisqually jail cost increases billed and paid for in Sep 2023.



Dispatch Services

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

South Sound 911 Dispatch Services				
Year-to-date through March				
Category	2023 Annual Actual	2024 Annual Actual	2025	
			Annual Budget	Actual
Communication	\$ 1,335,280	\$ 1,281,870	\$ 1,307,165	\$ 298,652
Records/Warrant/Public Services	282,710	371,420	378,749	93,413
Information Technology/Core Services	302,067	313,480	319,666	91,892
Subtotal	\$ 1,920,057	\$ 1,966,770	\$ 2,005,580	\$ 483,957
Radio User Fees City of Tacoma	150,285	152,195	152,000	41,706
Total Dispatch Services	\$ 2,070,342	\$ 2,118,965	\$ 2,157,580	\$ 525,663
Change Over Prior Year - \$	\$ 53,494	\$ 48,623		\$ (1,593,301)
Change Over Prior Year - %	2.7%	2.3%		-75.2%



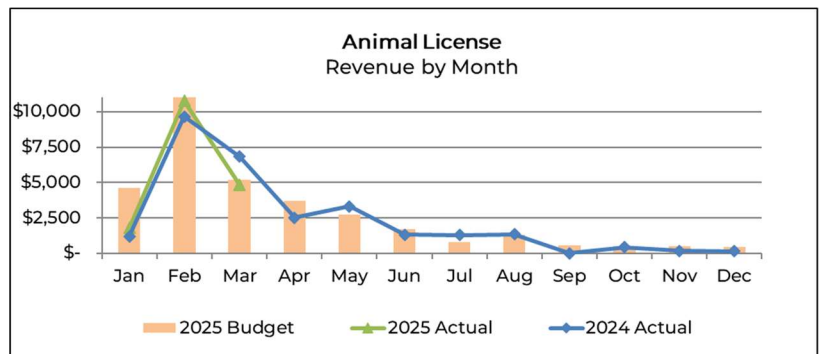
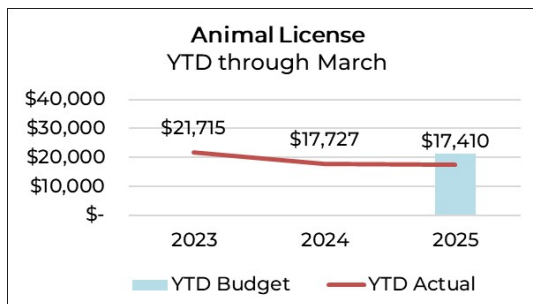
Animal License

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

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

Animal License Year-to-date through March								
Month	2023 Actual	2024 Actual	2025		Over / (Under)			
			Budget	Actual	2025 Actual vs 2024 Actual		2025 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 5,497	\$ 1,216	\$ 4,640	\$ 1,796	\$ 580	47.7%	\$ (2,844)	-61.3%
Feb	10,556	9,666	11,607	10,779	1,113	11.5%	(828)	-7.1%
Mar	5,662	6,845	5,181	4,835	(2,010)	-29.4%	(346)	-6.7%
Apr	2,564	2,536	3,724	-	-	-	-	-
May	2,972	3,309	2,749	-	-	-	-	-
Jun	1,104	1,332	1,721	-	-	-	-	-
Jul	827	1,286	801	-	-	-	-	-
Aug	663	1,351	1,327	-	-	-	-	-
Sep	4	20	580	-	-	-	-	-
Oct	634	431	496	-	-	-	-	-
Nov	835	190	517	-	-	-	-	-
Dec	497	159	457	-	-	-	-	-
Total YTD	\$ 21,715	\$ 17,727	\$ 21,428	\$ 17,410	\$ (317)	-1.8%	\$ (4,018)	-18.7%
Total Annual	\$ 31,815	\$ 28,341	\$ 33,800	n/a	n/a	n/a	n/a	n/a

5-Year Ave Change (2020 - 2024): -4.4%



Animal Control Year-to-date through March							
Operating Revenues & Expenditures	2023 Annual Actual	2024		2025		Over / (Under)	
		Annual Actual	YTD Actual	Annual Budget	YTD Actual	YTD 2025 vs 2024 \$	%
Operating Revenue:							
Animal License	\$ 31,815	\$ 28,341	\$ 17,727	\$ 33,800	\$ 17,410	\$ (317)	-1.8%
Animal Services - City of Dupont	37,992	38,710	10,184	39,400	9,861	(323)	-3.2%
Animal Services - Town of Steilacoom	21,710	22,123	3,044	21,700	3,710	666	21.9%
Total Operating Revenues	\$ 91,517	\$ 89,174	\$ 30,955	\$ 94,900	\$ 30,981	\$ 26	0.1%
Operating Expenditures:							
Personnel	238,279	251,750	63,011	246,509	65,490	2,479	3.9%
Supplies	500	3,212	500	3,360	500	-	0.0%
Humane Society	175,656	186,049	44,334	189,400	48,213	3,879	8.7%
Other Services & Charges	160	-	-	1,200	-	-	n/a
Total Operating Expenditures	\$ 414,596	\$ 441,011	\$ 107,846	\$ 440,469	\$ 114,202	\$ 6,356	5.9%
Net Program Cost	\$ (323,080)	\$ (351,838)	\$ (76,891)	\$ (345,569)	\$ (83,221)	\$ (6,330)	8.2%

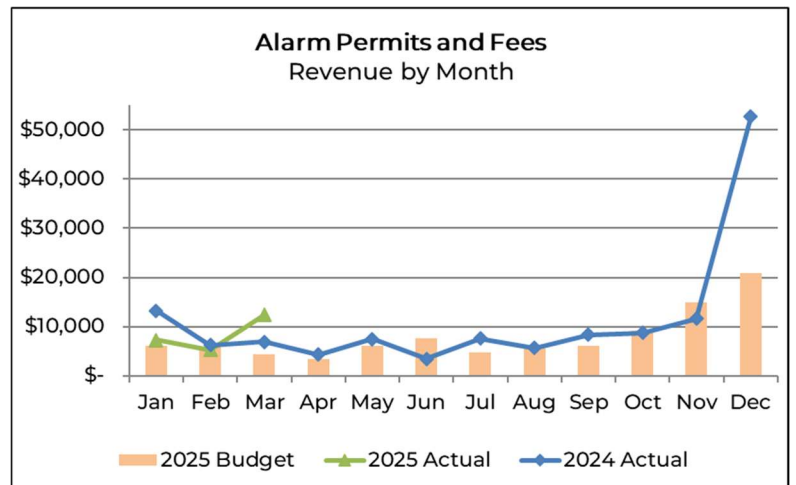
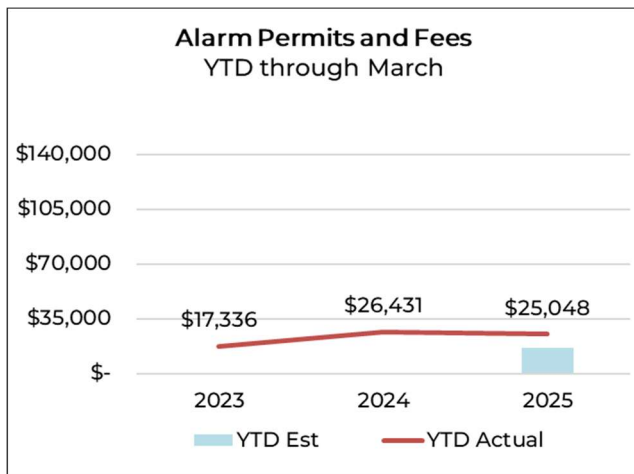
Note - operating expenditures do not include internal service allocations (such as vehicle repairs & maintenance, vehicle replacement reserves, etc.) as all police internal service charges are accounted for under Command Section.

Alarm Permits and Fees

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

Alarm Permits and Fees Year-to-date through March								
Month	2023 Actual	2024 Actual	2025		Over / (Under)			
			Budget	Actual	2025 Actual vs 2024 Actual		2025 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 6,967	\$ 13,290	\$ 6,139	\$ 7,350	\$ (5,940)	-44.7%	\$ 1,211	19.7%
Feb	4,797	6,232	6,006	5,328	(904)	-14.5%	(678)	-11.3%
Mar	5,572	6,909	4,307	12,370	5,461	79.0%	8,063	187.2%
Apr	4,841	4,345	3,527	-	-	-	-	-
May	8,543	7,532	6,101	-	-	-	-	-
Jun	3,638	3,474	7,685	-	-	-	-	-
Jul	7,796	7,592	4,696	-	-	-	-	-
Aug	5,538	5,688	5,552	-	-	-	-	-
Sep	6,806	8,371	6,098	-	-	-	-	-
Oct	8,093	8,778	9,235	-	-	-	-	-
Nov	8,253	11,628	14,857	-	-	-	-	-
Dec	18,712	52,642	20,798	-	-	-	-	-
Total YTD	\$ 17,336	\$ 26,431	\$ 16,453	\$ 25,048	\$ (1,383)	-5.2%	\$ 8,595	52.2%
Total Annual	\$ 89,556	\$ 136,481	\$ 95,000	n/a	n/a	n/a	n/a	n/a
3rd Party Processing Fees	\$ 40,650	\$ 71,206	\$ 52,500	\$ 2,862	\$ (68,344)	-96.0%	\$ (49,638)	-94.5%
5-Year Ave Change (2020 - 2024):			23.0%					

Note: The table reflects gross revenue; processing and other fees are shown separately.



Opioid Abatement Fund

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

Janssen (Johnson & Johnson): To avoid trial in the lawsuit, Janssen (Johnson & Johnson, Johnson & Johnson Innovative Medicine, Janssen Pharmaceuticals, Inc., Ortho-McNeil-Janssen Pharmaceuticals, Inc., and Janssen Pharmaceutica, Inc. collectively) was required to pay a settlement of \$149.5M in June 2024. The settlement required that \$123.3M be used to combat the opioid epidemic, including the fentanyl crisis. The attorney general has directed 50% (\$61.6M) of these resources to local governments for that purpose. The settlement was contingent on eligible cities and counties joining the settlement by May 11, 2024. As with prior resolutions, to obtain the full amount, all 125 eligible local governments needed to sign the deal. Local governments divided their share of the proceeds according to their own agreed formula.

McKinsey & Co.: A settlement has been reached in a class action lawsuit against McKinsey & Company, Inc., and related entities claiming that McKinsey played a central role in the opioid crisis by advising opioid manufacturers and other industry participants how to sell as many prescription opioids as possible. The lawsuit is known as *In re McKinsey & Co., Inc. National Prescription Opiate Consultant Litigation*, Case No. 3:21-md-02996-CRB (N.D. California). Allocations to eligible subdivisions were made following the same general intrastate methodologies applied in the national opioid settlement with Janssen Pharmaceuticals.

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

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

Actual & Projected Allocation Amounts

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

Opioid Abatement Distributions Received & Projected									
As of March 31, 2025									
Date	Distributor ¹	Janssen (J&J)	McKinsey	Teva	Allergan	CVS	Walgreens	Walmart	Total
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	
12/2022	\$ 41,039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,039
12/2022	\$ 43,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,130
8/2023	\$ 43,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,130
3/2024	\$ 23,760	\$ -	\$ -	\$ 14,412	\$ 15,970	\$ 17,784	\$ 34,415	\$ 139,928	\$ 246,269
6/2024	\$ -	\$ 289,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 289,326
7/2024	\$ 53,983	\$ -	\$ -	\$ 14,666	\$ 16,116	\$ 14,229	\$ -	\$ -	\$ 98,994
9/2024	\$ -	\$ -	\$ 22,235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,235
4/2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,840	\$ -	\$ 13,840
7/2025	\$ 53,983	\$ -	\$ -	\$ 14,666	\$ 16,116	\$ 28,187	\$ -	\$ -	\$ 112,953
7/2026	\$ 53,983	\$ -	\$ -	\$ 14,666	\$ 16,116	\$ 28,497	\$ 13,840	\$ -	\$ 127,103
7/2027	\$ 44,328	\$ -	\$ -	\$ 14,666	\$ 15,777	\$ 28,497	\$ 13,840	\$ -	\$ 117,109
7/2028	\$ 72,417	\$ -	\$ -	\$ 14,666	\$ 15,777	\$ 27,940	\$ 14,101	\$ -	\$ 144,900
7/2029	\$ 74,695	\$ -	\$ -	\$ 14,260	\$ 15,777	\$ 26,544	\$ 14,101	\$ -	\$ 145,376
7/2030	\$ 74,695	\$ -	\$ -	\$ 14,260	\$ -	\$ 25,148	\$ 20,574	\$ -	\$ 134,677
7/2031	\$ 62,788	\$ -	\$ -	\$ 14,260	\$ -	\$ 25,126	\$ 20,574	\$ -	\$ 122,748
7/2032	\$ 62,788	\$ -	\$ -	\$ 14,260	\$ -	\$ 25,126	\$ 20,574	\$ -	\$ 122,748
7/2033	\$ 62,788	\$ -	\$ -	\$ 14,260	\$ -	\$ -	\$ 20,574	\$ -	\$ 97,623
7/2034	\$ 62,788	\$ -	\$ -	\$ 14,260	\$ -	\$ -	\$ 20,574	\$ -	\$ 97,623
7/2035	\$ 62,788	\$ -	\$ -	\$ 14,260	\$ -	\$ -	\$ 20,574	\$ -	\$ 97,623
7/2036	\$ 62,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,574	\$ -	\$ 83,362
7/2037	\$ 62,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,574	\$ -	\$ 83,362
7/2038	\$ 62,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,788
Received to LTD	\$ 205,041	\$ 289,326	\$ 22,235	\$ 29,077	\$ 32,087	\$ 32,013	\$ 34,415	\$ 139,928	\$ 784,122
Total Future Receipts	\$ 876,406	\$ -	\$ -	\$ 158,484	\$ 79,565	\$ 215,064	\$ 234,315	\$ -	\$ 1,563,835
Total Estimated	\$ 1,081,447	\$ 289,326	\$ 22,235	\$ 187,562	\$ 111,652	\$ 247,078	\$ 268,730	\$ 139,928	\$ 2,347,956

The projections are the amounts the City would receive pursuant to the settlement agreement if all relevant facts and circumstances were to remain unchanged. The relevant facts and circumstances, including but not limited to current levels of State and Subdivision participation, are subject to change and thus, there are no guarantees regarding the amounts or timing of any future payment(s). The amounts and timing of any future payments will be governed by the terms of the Settlement agreements. Projections as of March 2025.

Payment timing and amounts are subject to change and may be affected by, among other things, increased participation in a State, a State's eligibility for Incentive Payment D, and suspensions or offsets related to Later Litigating Subdivisions. Payment timing and amounts may also be affected by the Pre-payment Option and/or Significant Financial Constraint provisions of the Distributor Settlement Agreement. Additionally, these calculations do not take into account any Settlement Fund Administrator costs and fees that exceed the available interest accrued in the Settlement Fund.

Opioid Abatement Expenditures

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

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

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

Expenditures:

- \$2,165.37 for 2023 Opioid Abatement Council Administrative Fees
- \$2,458.66 for 2024 Opioid Abatement Council Administrative Fees

Seizure Funds

Fund 180 Narcotics Seizure Fund

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

Fund 180 - Narcotics Seizure Year-to-date through March				
	2023 Annual Actual	2024 Annual Actual	2025	
			Annual Budget	YTD Actual
Sources:				
Forfeitures	\$ 145,507	\$ 24,332	\$ -	\$ 24,563
Law Enforcement Contracts	17,035	16,891	16,290	5,229
Interest /Misc	4,239	2,347	-	447
Total Sources	\$ 166,780	\$ 43,569	\$ 16,290	\$ 30,239
Uses:				
Investigations	128,423	76,875	17,854	19,585
Capital	17,795	41,359	-	-
Total Uses	\$ 146,218	\$ 118,234	\$ 17,854	\$ 19,585
Sources Over/(Under) Uses	\$ 20,563	\$ (74,665)	\$ (1,564)	\$ 10,654
Beginning Balance	\$ 55,667	\$ 76,230	\$ 1,564	\$ 1,564
Ending Balance	\$ 76,230	\$ 1,564	\$ -	\$ 12,219

Fund 181 Felony Seizure Fund

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

Fund 181 - Felony Seizure Year-to-date through March				
	2023 Annual Actual	2024 Annual Actual	2025	
			Annual Budget	YTD Actual
Sources:				
Forfeitures	\$ 2,657	\$ 100	\$ -	\$ -
Interest /Misc	867	681	-	113
Total Sources	\$ 3,523	\$ 781	\$ -	\$ 113
Uses:				
Investigations	4,457	9,084	779	43
Capital Purchases	-	13,288	-	-
Total Uses	\$ 4,457	\$ 22,372	\$ 779	\$ 43
Sources Over/(Under) Uses	\$ (934)	\$ (21,592)	\$ (779)	\$ 70
Beginning Balance	\$ 23,305	\$ 22,371	\$ 779	\$ 779
Ending Balance	\$ 22,371	\$ 779	\$ -	\$ 849

Fund 182 Federal Seizure Fund

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

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

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

Fund 182 - Federal Seizure Year-to-date through March				
	2023 Annual Actual	2024 Annual Actual	2025	
			Annual Budget	YTD Actual
Sources:				
Forfeitures	\$ 29,214	\$ 11,243	\$ -	\$ 11,649
Interest/Misc	77	303	-	69
Total Sources	\$ 29,291	\$ 11,546	\$ -	\$ 11,718
Uses:				
Crime Prevention	5,776	892	2,771	-
Capital Purchases	19,547	12,554	-	-
Total Uses	\$ 25,323	\$ 13,446	\$ 2,771	\$ -
Sources Over/(Under) Uses	\$ 3,968	\$ (1,900)	\$ (2,771)	\$ 11,718
Beginning Balance	\$ 703	\$ 4,671	\$ 2,771	\$ 2,771
Ending Balance	\$ 4,671	\$ 2,771	\$ -	\$ 14,489

Fund 195 Public Safety Grants

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

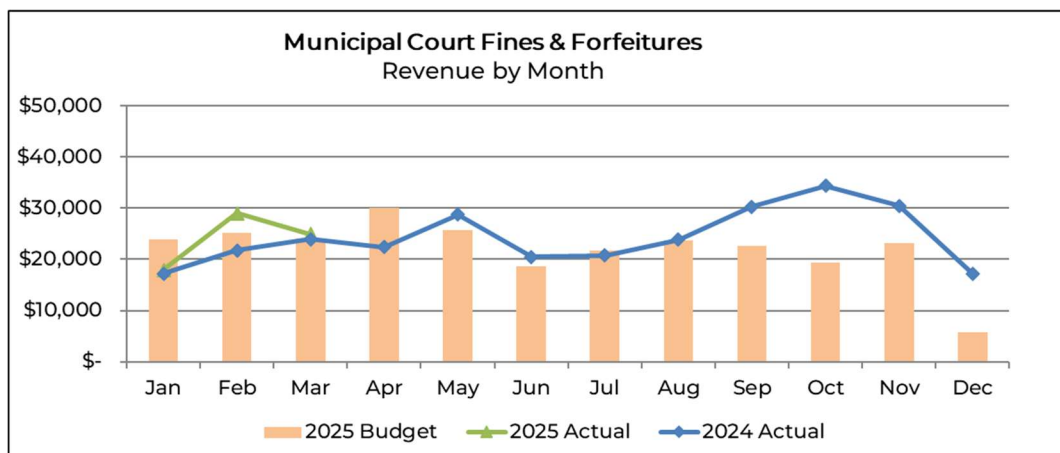
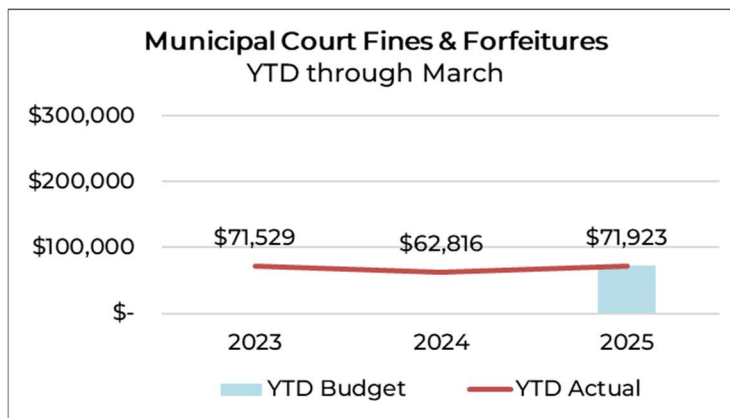
Public Safety Grants	Year-to-date through March 2025			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Washington Traffic Safety Commission (WTSC) Speeding	-	2,101	2,101	-
Washington Auto Theft Prevention Authority (WATPA)	-	58,123	58,123	-
Dept. of Justice - JAG - Real Time Crime Center	-	4,952	4,952	-
Washington State Military Department - Extreme Weather Response Grant	-	23,924	23,924	-
Total	\$ -	\$ 89,100	\$ 89,100	\$ -

Public Safety Grants	2025	
	Annual Budget	YTD March
Washington Traffic Safety Commission (WTSC) Distracted Driving	5,165	-
Washington Traffic Safety Commission (WTSC) DUI	5,165	-
Washington Traffic Safety Commission (WTSC) Speeding	5,165	2,101
Washington Traffic Safety Commission (WTSC) Motorcycle	1,250	-
Washington Traffic Safety Commission (WTSC) Seatbelts	1,250	-
Washington State Military Department - Emergency Management (EMPG)	25,011	-
Dept. of Justice - Bulletproof Vest Partnership	13,186	-
Washington State Parks & Recreation Boaters Safety	22,709	-
Dept. of Justice - Veterans Treatment Court	46,038	-
Washington Auto Theft Prevention Authority (WATPA)	352,406	58,123
Dept. of Justice - JAG - Real Time Crime Center	47,051	4,952
Washington Traffic Safety Commission - School Zones	10,000	-
Washington State Military Department - Extreme Weather Response Grant	37,113	23,924
Dept. of Justice - JAG - Unmanned Ground System (UGS) or Tactical Robot	39,064	-
Total	\$ 610,572	\$ 89,100

MUNICIPAL COURT

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

Municipal Court Fines & Forfeitures Year-to-date through March								
Month	2023	2024	2025		Over / (Under)			
			Budget	Actual	2025 Actual vs 2024 Actual		2025 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 20,289	\$ 17,204	\$ 23,934	\$ 17,969	\$ 765	4.4%	\$ (5,965)	-24.9%
Feb	26,496	21,711	25,095	28,985	7,274	33.5%	3,890	15.5%
Mar	24,744	23,901	24,073	24,969	1,068	4.5%	896	3.7%
Apr	28,440	22,347	29,975	-	-	-	-	-
May	20,843	28,727	25,657	-	-	-	-	-
Jun	14,138	20,464	18,595	-	-	-	-	-
Jul	20,340	20,758	21,667	-	-	-	-	-
Aug	21,508	23,795	23,687	-	-	-	-	-
Sep	16,977	30,268	22,593	-	-	-	-	-
Oct	18,616	34,347	19,389	-	-	-	-	-
Nov	24,419	30,498	23,163	-	-	-	-	-
Dec	2,512	17,216	5,773	-	-	-	-	-
Total YTD	\$ 71,529	\$ 62,816	\$ 73,101	\$ 71,923	\$ 9,107	14.5%	\$ (1,178)	-1.6%
Total Annual	\$ 239,322	\$ 291,236	\$ 263,600	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2020 - 2024):		-10.4%						



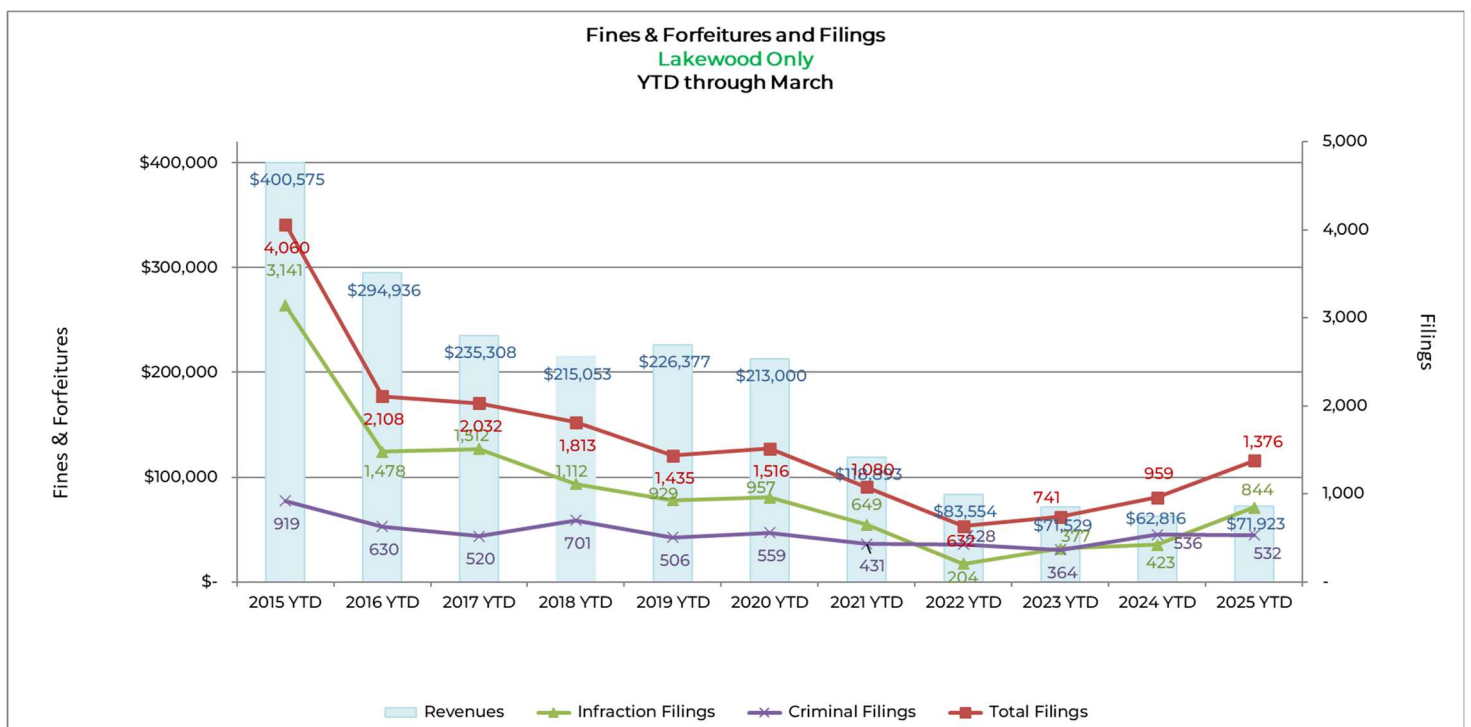
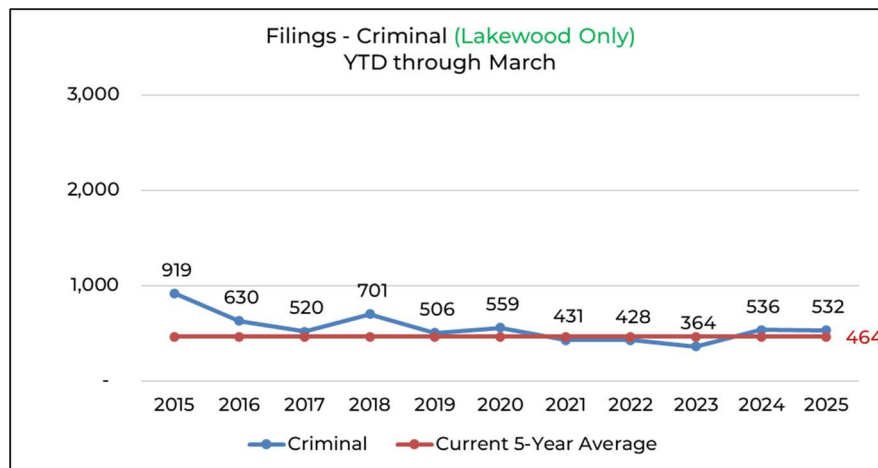
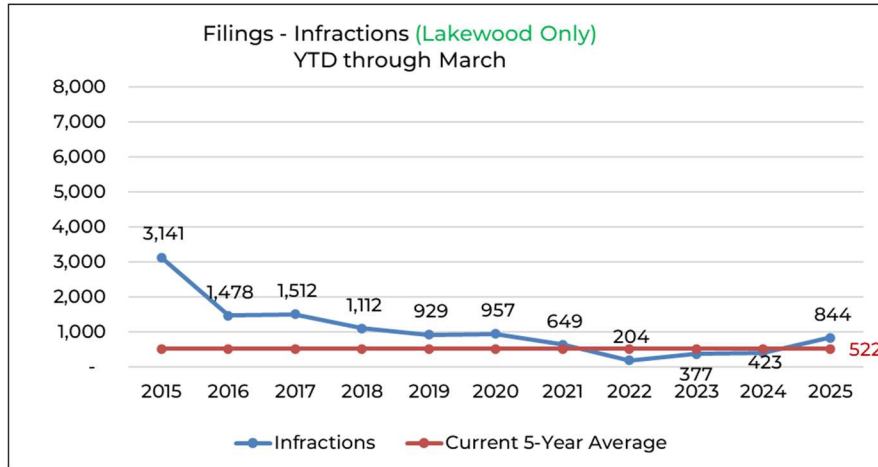
Municipal Court Fines & Forfeitures Year-to-date through March										
Category	2023 Actual	2024		2025			Over / (Under)		Over / (Under)	
		Annual Actual	YTD Actual	Annual Budget	YTD Budget	Annual Actual	2025 YTD Actual vs 2024 YTD Actual		2025 YTD Actual vs YTD Budget	
							\$	%	\$	%
Admin, Filing, Copy, Forms, Legal	\$ 18,104	\$ 16,445	\$ 2,815	\$ 12,000	\$ 3,276	\$ 4,240	\$ 1,425	50.6%	\$ 964	29.4%
Detention & Correction Services	32,929	39,876	10,804	38,700	12,573	12,785	1,981	18.3%	212	1.7%
Civil Penalties	144	279	39	100	45	123	84	215.4%	78	173.4%
Civil Infraction Penalties	150,072	183,774	36,099	166,800	42,009	52,834	16,735	46.4%	10,825	25.8%
Civil Parking Infractions	265	1,420	-	900	-	299	299	n/a	299	n/a
Criminal Traffic Misdemeanor	5,446	5,583	3,677	8,800	4,279	655	(3,022)	-82.2%	(3,624)	-84.7%
Criminal Non-Traffic Fines	6,826	9,562	1,873	6,800	2,179	(5,526)	(7,399)	-395.0%	(7,705)	-353.6%
Court Cost Recoupment	6,460	7,572	2,091	7,500	2,433	1,226	(865)	-41.4%	(1,207)	-49.6%
Interest/Other/Misc	19,076	26,725	5,419	22,000	6,308	5,288	(131)	-2.4%	(1,020)	-16.2%
Total	\$ 239,322	\$ 291,236	\$ 62,816	\$ 263,600	\$ 73,102	\$ 71,923	\$ 9,107	14.5%	\$ (1,179)	-1.6%

Municipal Court Year-to-date through March								
Operating Revenues & Expenditures	2023 Annual Actual	2024		2025		Over / (Under)		
		Annual Actual	YTD Actual	Annual Budget	YTD Actual	2025 YTD Actual vs 2024 YTD Actual		
						\$	%	
Operating Revenue:								
Fines & Forfeitures	\$ 239,322	\$ 291,236	\$ 62,816	\$ 263,600	\$ 71,923	\$ 9,107	14.5%	
Court Services - Town of Steilacoom	213,840	66,242	26,547	88,476	23,229	(3,318)	-12.5%	
Court Services - City of DuPont	169,551	361,044	60,744	250,878	60,039	(705)	-1.2%	
Total Operating Revenues	\$ 622,713	\$ 718,522	\$ 150,107	\$ 602,954	\$ 155,191	\$ 5,084	3.4%	
Operating Expenditures:								
Judicial Services	1,115,852	1,171,182	410,900	1,119,988	385,531	(25,369)	-6.2%	
Professional Services*	85,356	96,818	22,876	55,000	14,799	(8,077)	-35.3%	
Probation & Detention	229,711	233,887	54,614	337,437	71,021	16,407	30.0%	
Total Operating Expenditures	\$ 1,430,919	\$ 1,501,887	\$ 488,390	\$ 1,512,426	\$ 471,351	\$ (17,039)	-3.5%	
Public Defender**	\$ 559,625	\$ 721,278	\$ 101,675	884,500	\$ 124,250	22,575	22.2%	
Net Operating Revenue (Cost)	\$ (1,367,831)	\$ (1,504,643)	\$ (439,958)	\$ (1,793,972)	\$ (440,410)	\$ (452)	0.1%	

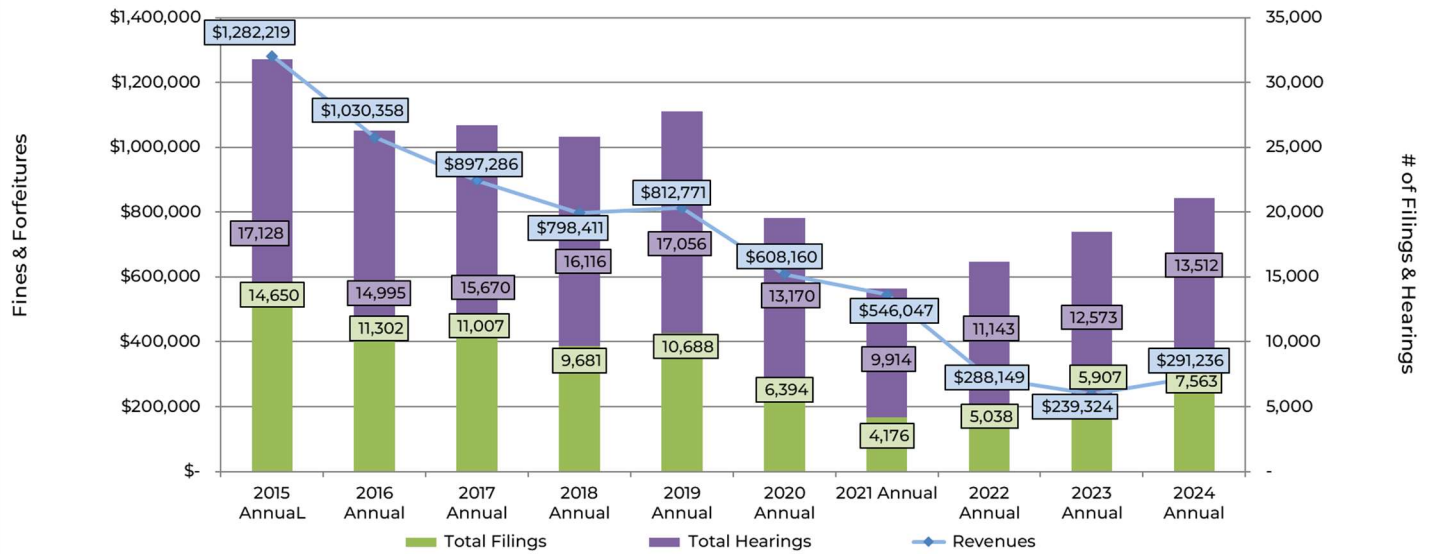
*Professional Services includes Pro-Tem Judge, Jury/Witness Fees and interpreter services.

**Public Defender is accounted for under Non-Departmental beginning in 2023.

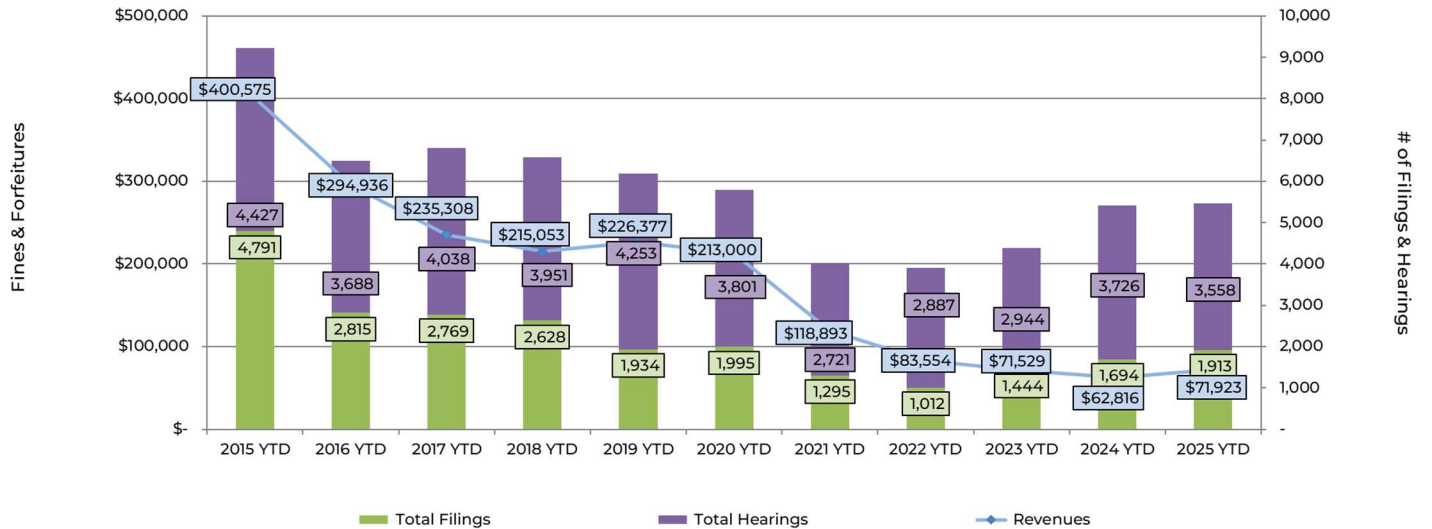
The following charts provides current and historical filings and fines & forfeitures for Lakewood (does not include photo infraction filings and revenues).



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



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



Filings and Hearings by Jurisdiction – YTD Totals

Total YTD Mar	FILINGS			HEARINGS			Photo/Camera	
	Infractions	Criminal	Total Filings	Infractions	Criminal	Total Hearings	Filings	Hearings
2025	1,343	570	1,913	519	3,039	3,558	4,566	236
Lakewood	844	532	1,376	258	2,869	3,127	3,491	104
University Place	4	-	4	-	12	12	-	-
Steilacoom	119	23	142	43	98	141	-	-
DuPont	376	15	391	218	60	278	1,075	132
2024	1,135	559	1,694	395	3,331	3,726	8,086	531
Lakewood	423	536	959	154	3,120	3,274	3,989	81
University Place	12	-	12	-	16	16	-	-
Steilacoom	77	15	92	26	124	150	-	-
DuPont	623	8	631	215	71	286	4,097	450
2023	1,050	394	1,444	327	2,619	2,946	5,165	121
Lakewood	377	364	741	103	2,394	2,497	5,165	121
University Place	2	-	2	3	40	43	-	-
Steilacoom	69	17	86	36	109	145	-	-
DuPont	602	13	615	185	76	261	-	-
2022	535	477	1,012	188	2,699	2,887	5,436	106
Lakewood	204	428	632	96	2,421	2,517	5,436	106
University Place	3	1	4	1	87	88	-	-
Steilacoom	280	28	308	74	101	175	-	-
DuPont	48	20	68	17	90	107	-	-
2021	807	488	1,295	350	2,371	2,721	4,444	27
Lakewood	649	431	1,080	273	2,062	2,335	4,444	27
University Place	6	4	10	19	151	170	-	-
Steilacoom	87	26	113	34	80	114	-	-
DuPont	65	27	92	24	78	102	-	-
2020	1,327	668	1,995	781	3,020	3,801	4,162	89
Lakewood	957	559	1,516	623	2,532	3,155	4,162	89
University Place	114	53	167	76	308	384	-	-
Steilacoom	150	31	181	44	90	134	-	-
DuPont	106	25	131	38	90	128	-	-
2019	1,320	614	1,934	616	3,637	4,253	3,294	98
Lakewood	929	506	1,435	435	2,895	3,330	3,294	98
University Place	90	50	140	81	402	483	-	-
Steilacoom	215	41	256	74	190	264	-	-
DuPont	86	17	103	26	150	176	-	-
2018	1,717	911	2,628	604	3,347	3,951	3,241	87
Lakewood	1,112	701	1,813	432	2,591	3,023	3,241	87
University Place	107	77	184	47	367	414	-	-
Steilacoom	260	57	317	66	151	217	-	-
DuPont	238	76	314	59	238	297	-	-
2017	2,052	717	2,769	645	3,393	4,038	3,338	100
Lakewood	1,512	520	2,032	482	2,586	3,068	3,338	100
University Place	110	97	207	46	465	511	-	-
Steilacoom	141	40	181	33	156	189	-	-
DuPont	289	60	349	84	186	270	-	-
2016	1,944	871	2,815	645	3,043	3,688	3,747	83
Lakewood	1,478	630	2,108	473	2,338	2,811	3,747	83
University Place	68	75	143	31	341	372	-	-
Steilacoom	158	36	194	51	139	190	-	-
DuPont	240	130	370	90	225	315	-	-
2015	3,640	1,151	4,791	1,238	3,189	4,427	2,520	112
Lakewood	3,141	919	4,060	1,166	2,740	3,906	2,520	112
University Place	89	134	223	72	449	521	-	-
Steilacoom	205	57	262	-	-	-	-	-
DuPont	205	41	246	-	-	-	-	-

Filings and Hearings by Jurisdiction – Annual Totals

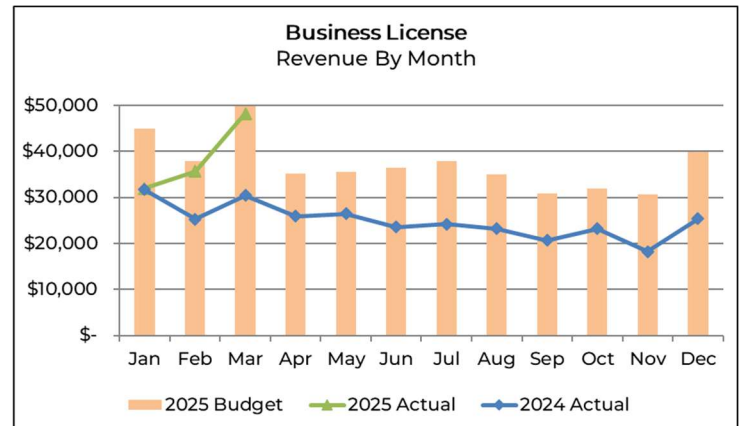
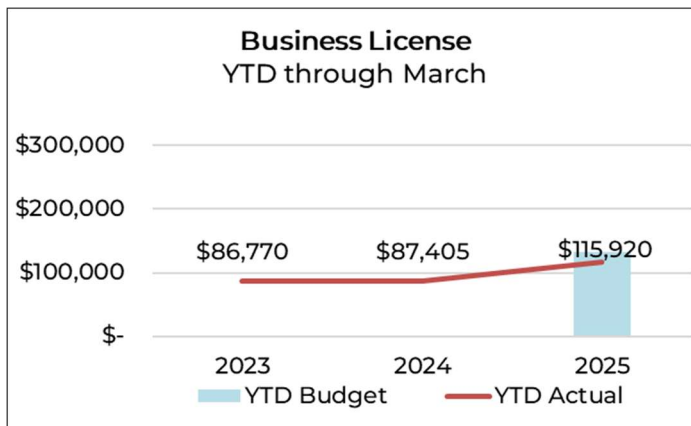
Annual Totals	FILINGS			HEARINGS			Photo/Camera	
	Infractions	Criminal	Total Filings	Infractions	Criminal	Total Hearings	Filings	Hearings
2024	5,418	2,145	7,563	1,958	11,554	13,512	26,979	1,594
Lakewood	2,094	2,008	4,102	680	10,864	11,544	16,426	402
University Place	12	-	12	2	64	66	-	-
Steilacoom	440	92	532	139	398	537	-	-
DuPont	2,872	45	2,917	1,137	228	1,365	10,553	1,192
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	-	-	-	-	-

PLANNING & PUBLIC WORKS

Business License

Businesses located or doing business in the City are required to obtain a local business license prior to commencing operations. Business license fees are set by the City Council and may change from time to time. Currently, the cost of a general business license is \$60 for a 12-month period. Additional fees may apply to specialty businesses. 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.

Business License Year-to-date through March								
Month	2023 Actual	2024 Actual	2025		Over / (Under)			
			Budget	Actual	2025 Actual vs 2024 Actual		2025 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 28,380	\$ 31,685	\$ 45,060	\$ 31,975	\$ 290	0.9%	\$ (13,085)	-29.0%
Feb	24,180	25,285	37,933	35,673	10,388	41.1%	(2,260)	-6.0%
Mar	34,210	30,435	49,905	48,272	17,837	58.6%	(1,633)	-3.3%
Apr	23,080	25,970	35,204	-	-	-	-	-
May	26,560	26,435	35,511	-	-	-	-	-
Jun	23,915	23,590	36,430	-	-	-	-	-
Jul	23,600	24,195	37,866	-	-	-	-	-
Aug	24,000	23,205	34,985	-	-	-	-	-
Sep	19,820	20,660	30,837	-	-	-	-	-
Oct	19,880	23,250	31,960	-	-	-	-	-
Nov	19,215	18,220	30,666	-	-	-	-	-
Dec	21,800	25,385	39,843	-	-	-	-	-
Total YTD	\$ 86,770	\$ 87,405	\$ 132,898	\$ 115,920	\$ 28,515	32.6%	\$ (16,978)	-12.8%
Annual Total	\$ 288,640	\$ 298,315	\$ 446,200	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2020 - 2024):		3.5%						



Business License By Type Year-to-date through March								
Month	2022 Annual Actual	2023 Annual Actual	2024		2025		Over / (Under) 2025 YTD Actual vs 2024 YTD	
			Annual	YTD Actual	Budget	YTD Actual	\$	%
General	\$ 270,125	\$ 278,515	\$ 288,040	\$ 79,830	\$ 435,500	\$ 100,370	\$ 20,540	25.7%
Specialty	14,875	10,125	10,275	7,575	10,700	15,550	7,975	105.3%
Total	\$285,000	\$ 288,640	\$ 298,315	\$ 87,405	\$ 446,200	\$ 115,920	\$ 28,515	32.6%

City Tree Fund

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

City Tree Fund					
Date	Received From / Project	Sources	Uses	Balance	
9/15/2009	Claude Remy: Mitigate oak tree removal for Gravelly Lake Brownstones Development.	\$ 5,000	\$ -	\$ 5,000	
11/23/2009	Claude Remy: Mitigate oak tree removal for Gravelly Lake Brownstones Development.	8,230	-	13,230	
12/31/2009	Parks Tree Planting - Oak Prairie Mediations: attempt (unsuccessful) to replant Garry Oak trees in Fort Steilacoom Park.	-	379	12,851	
10/8/2013	Claude Remy: Mitigate oak tree removal for Gravelly Lake Brownstones Development.	7,560	-	20,411	
11/10/2015	Clover Park School District	8,000	-	28,411	
4/26/2017	Pierce County Restoration Project: purchase of small oak trees for planting.	-	2,000	26,411	
5/16/2017	Jeffrey Edwards Trust Fine imposed for fir tree removal without City permit. Portion of family inheritance was used to pay the fine.	82,000		108,411	
8/24/2017	Beaumont Grand	6,400		114,811	
12/31/2017	Fort Steilacoom Park Waughop Lake and Angle Lane: trees & shrubs.	-	9,321	105,490	
12/31/2017	Fort Steilacoom Park Waughop Lake: Trees & shrubs, irrigation and contractor services.	-	6,044	99,446	
12/31/2018	Removal of 33 trees at Fort Steilacoom Park by Stumpy Tree Service.	-	24,000	75,446	
12/31/2019	FSP South Angle Lane Parking & Trail: trees, shrubs and landscaping services.	-	20,000	55,446	
12/31/2021	Megan Court: Applicant submitted cash guarantee in lieu of providing the required landscaping within the Farwest Drive SW right-of-way.	1,050	-	56,496	
8/18/2023	Pannatoni Property 4705 123rd St SW. Industrial warehouse project located in the Springbrook neighborhood.	417,600	-	474,096	
Life-to-date Totals & Balance at @ March 31, 2025		\$ 535,840	\$ 61,744	\$ 474,096	

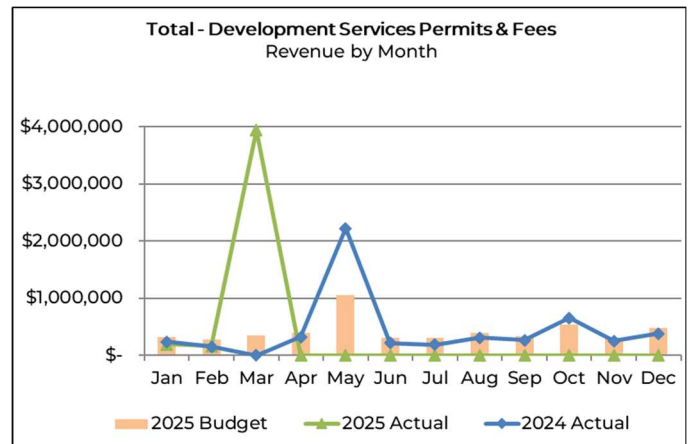
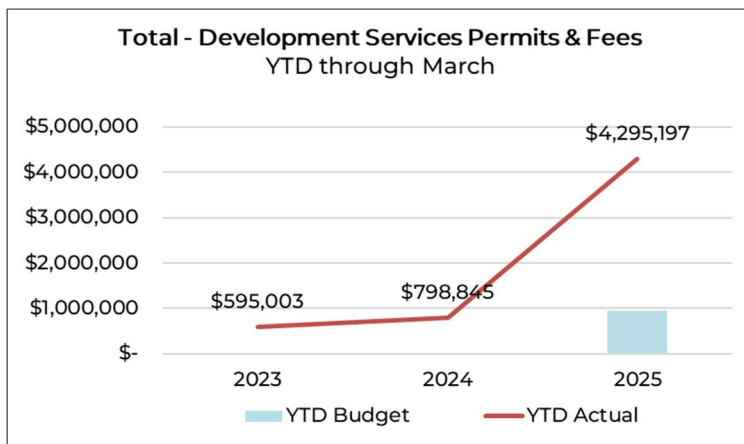
The \$82,000 from the Jeffrey Edwards Trust was an inheritance passed on to family members, Shane Clark and his brother. Clark proposed to demolish an existing, older single family residence and replace it with a new one. In the process, he wanted to remove a fir tree. He needed a tree removal permit.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

Development Services Permits & Fees

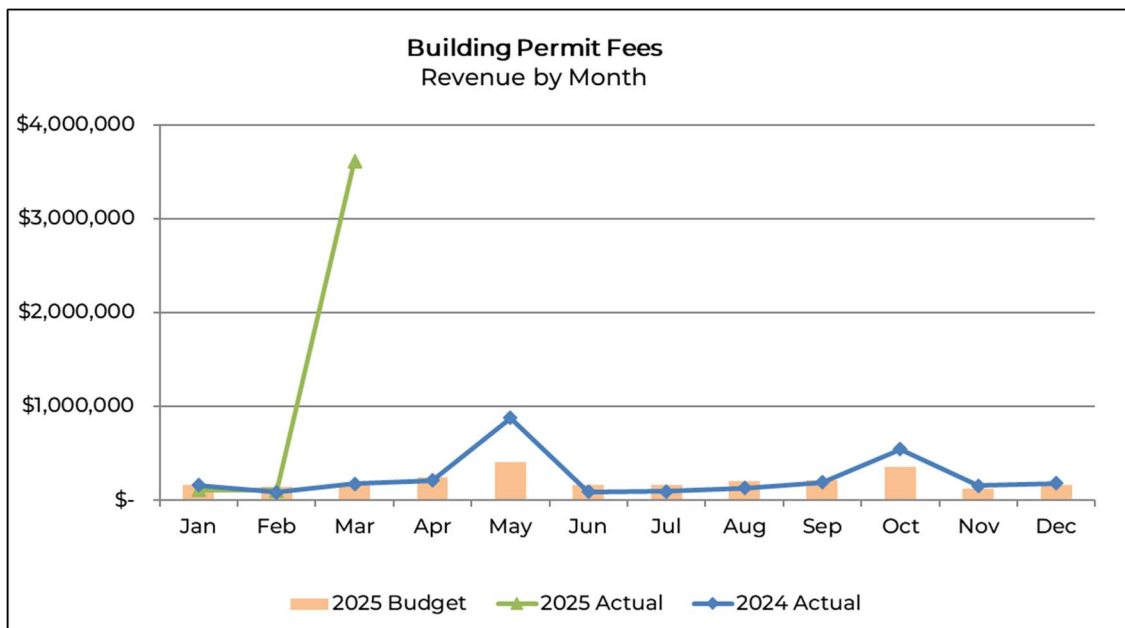
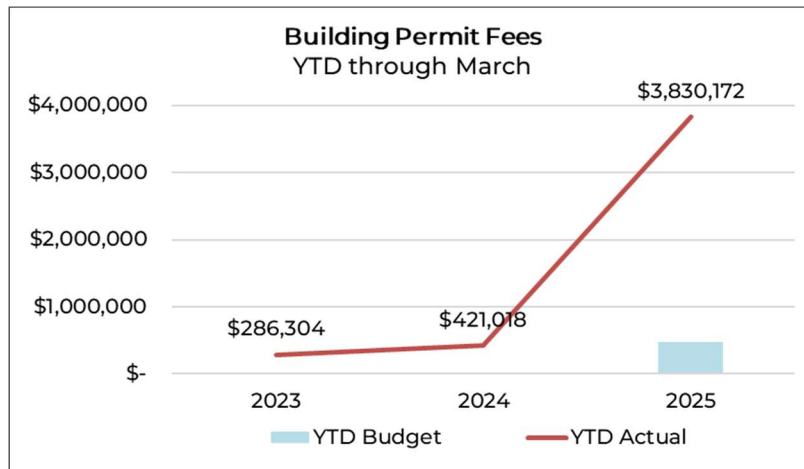
Development Services Permits & Fees include revenues from Community & Economic Development (Fund 001 General Fund) and Public Works Engineering Services (Fund 101 Street Engineering and Fund 401 SWM Engineering).

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

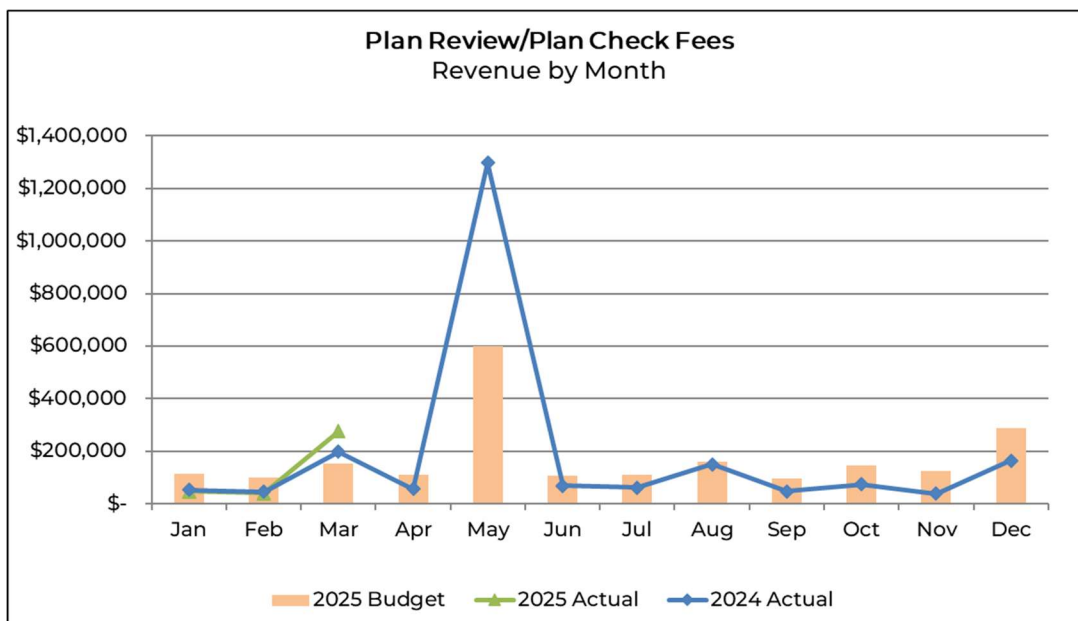
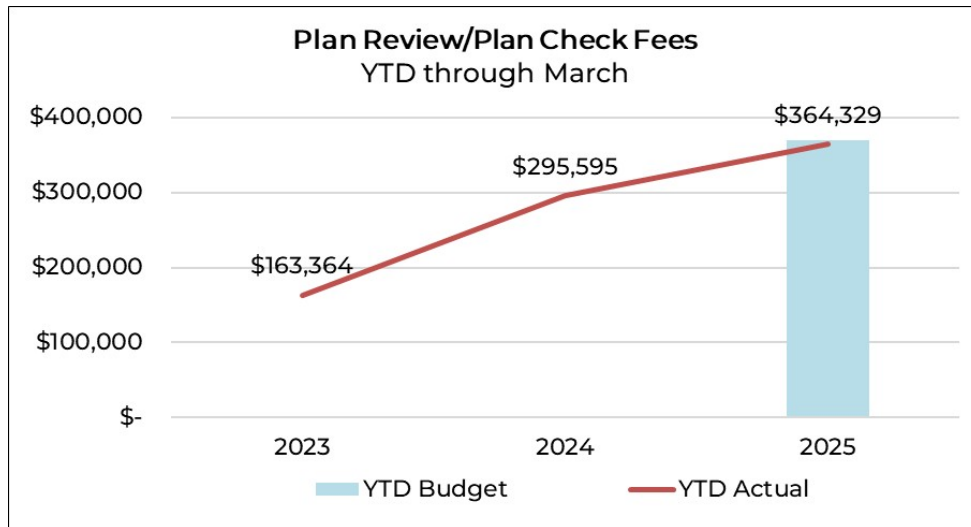
Total - Development Services Permits & Fees								
Year-to-date through March								
Month	2023 Actual	2024 Actual	2025		Over / (Under)			
			Budget	Actual	2025 Actual vs 2024 Actual		2025 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 214,985	\$ 237,176	\$ 315,093	\$ 189,593	\$ (47,583)	-20.1%	\$ (125,500)	-39.8%
Feb	229,071	151,633	272,004	164,540	12,907	8.5%	(107,464)	-39.5%
Mar	150,947	410,036	353,241	3,941,064	3,531,028	861.2%	3,587,823	1015.7%
Apr	215,816	319,179	386,326	-	-	-	-	-
May	162,379	2,222,216	1,058,184	-	-	-	-	-
Jun	186,114	210,974	308,423	-	-	-	-	-
Jul	310,176	187,622	301,671	-	-	-	-	-
Aug	279,998	310,285	396,537	-	-	-	-	-
Sep	222,204	262,515	326,614	-	-	-	-	-
Oct	304,512	655,693	538,630	-	-	-	-	-
Nov	314,666	248,864	286,546	-	-	-	-	-
Dec	197,987	379,153	479,918	-	-	-	-	-
Total YTD	\$ 595,003	\$ 798,845	\$ 940,338	\$ 4,295,197	\$ 3,496,352	437.7%	\$3,354,859	356.8%
Total Annual	\$2,788,855	\$5,595,345	\$ 5,023,185	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2020 - 2024):			25.3%					



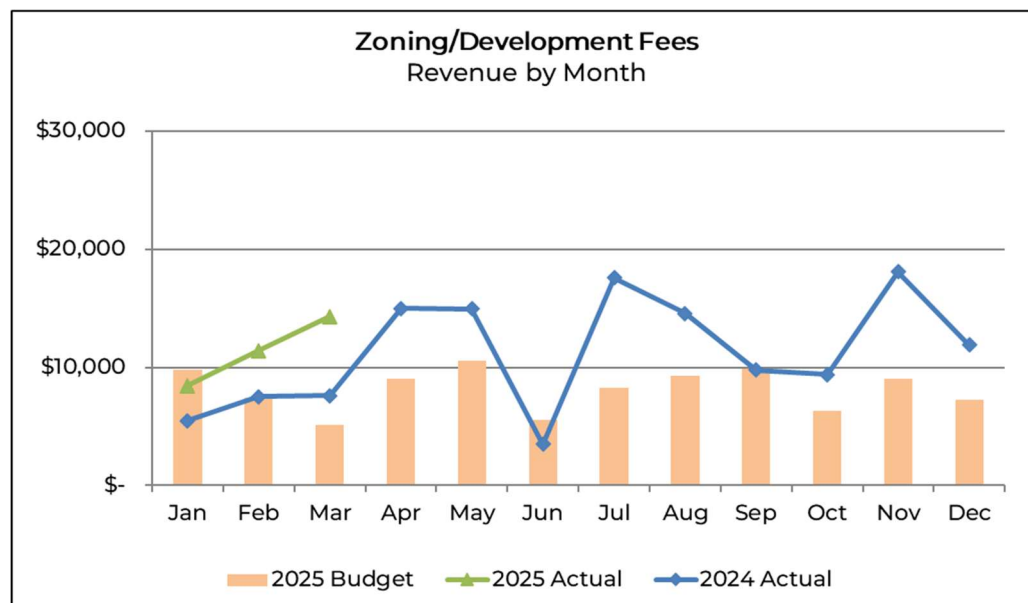
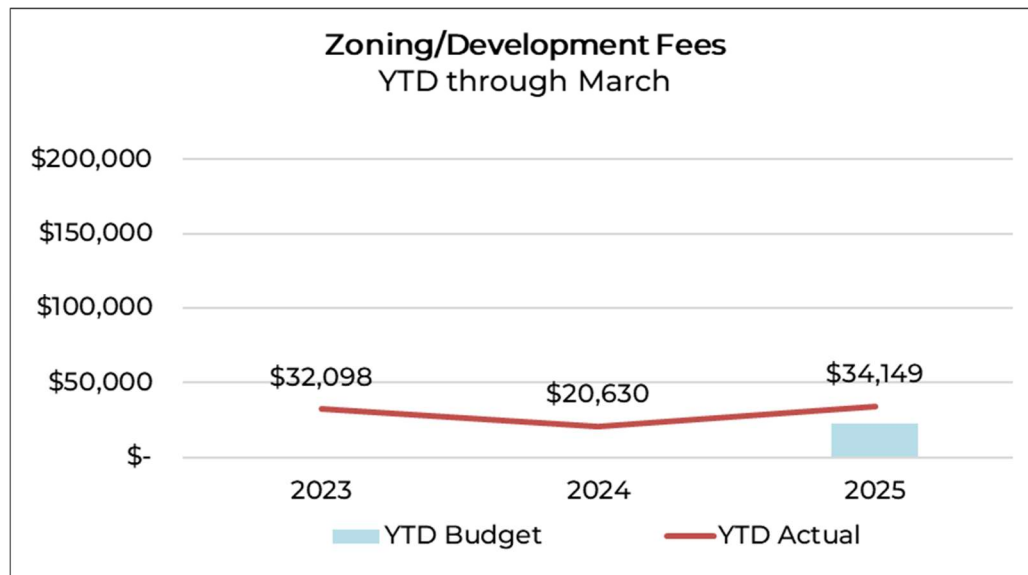
Building Permit Fees Year-to-date through March								
Month	2023 Actual	2024 Actual	2025		Over / (Under)			
			Budget	Actual	2025 Actual vs 2024 Actual		2025 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 85,532	\$ 159,936	\$ 163,122	\$ 107,946	\$ (51,990)	-32.5%	\$ (55,176)	-33.8%
Feb	118,816	87,050	139,441	106,810	19,760	22.7%	(32,631)	-23.4%
Mar	81,956	174,032	169,920	3,615,416	3,441,384	1977.4%	3,445,496	2027.7%
Apr	105,361	210,742	238,600	-	-	-	-	-
May	72,190	877,786	406,325	-	-	-	-	-
Jun	98,220	87,745	164,058	-	-	-	-	-
Jul	184,906	96,509	160,306	-	-	-	-	-
Aug	109,148	131,621	202,101	-	-	-	-	-
Sep	126,762	188,505	209,135	-	-	-	-	-
Oct	162,805	544,755	352,811	-	-	-	-	-
Nov	74,461	154,985	125,029	-	-	-	-	-
Dec	56,912	180,556	161,837	-	-	-	-	-
Total YTD	\$ 286,304	\$ 421,018	\$ 472,483	\$ 3,830,172	\$ 3,409,154	809.7%	\$ 3,357,689	710.6%
Total Annual	\$ 1,277,069	\$ 2,894,222	\$ 2,492,685	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2020 - 2024):		-11.2%						



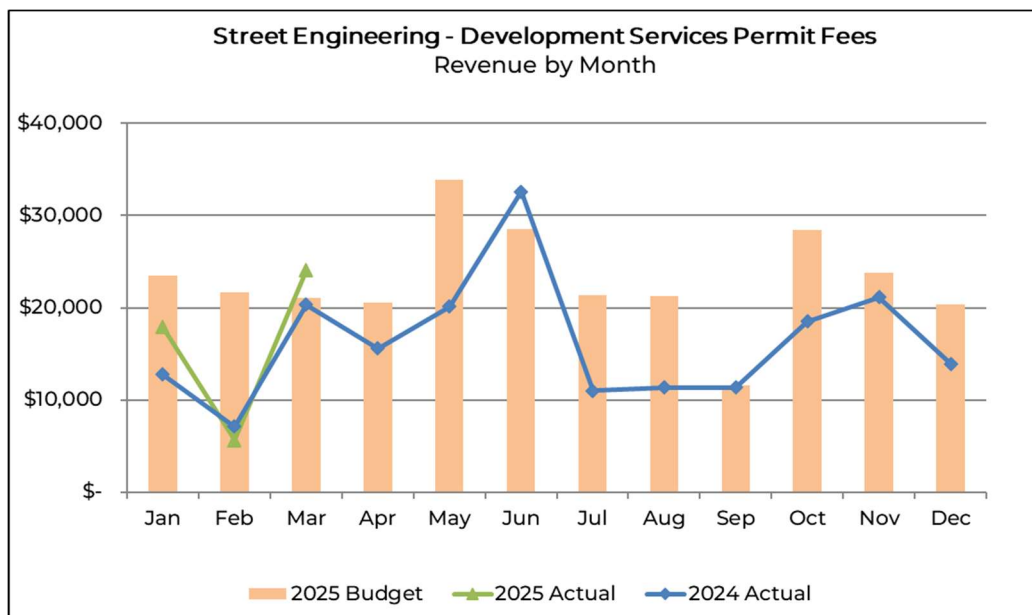
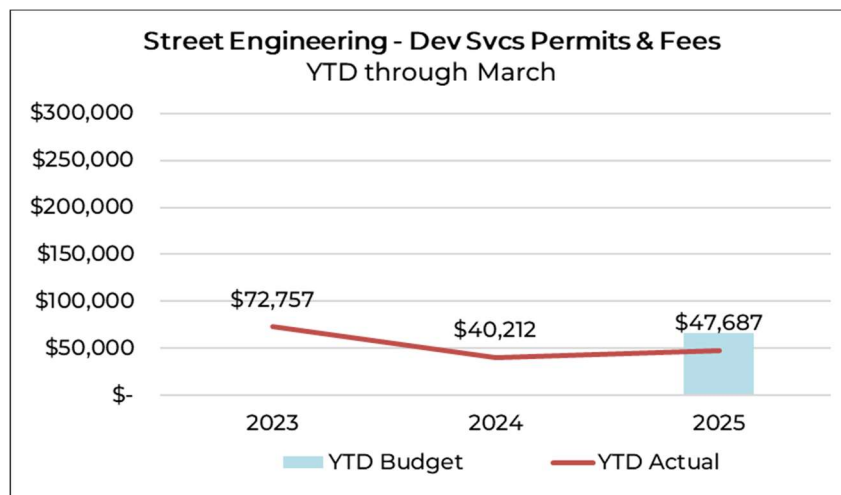
Plan Review/Plan Check Fees Year-to-date through March								
Month	2023 Actual	2024 Actual	2025		Over / (Under)			
			Budget	Actual	2025 Actual vs 2024 Actual		2025 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 64,497	\$ 52,318	\$ 114,641	\$ 47,446	\$ (4,872)	-9.3%	\$ (67,195)	-58.6%
Feb	68,942	45,787	101,264	40,202	(5,585)	-12.2%	(61,062)	-60.3%
Mar	29,925	197,490	153,654	276,681	79,191	40.1%	123,027	80.1%
Apr	53,298	56,257	111,553	-	-	-	-	-
May	47,317	1,296,927	599,889	-	-	-	-	-
Jun	53,692	69,637	105,659	-	-	-	-	-
Jul	84,431	61,147	108,949	-	-	-	-	-
Aug	98,053	150,451	160,560	-	-	-	-	-
Sep	71,156	46,729	94,808	-	-	-	-	-
Oct	81,878	73,849	144,311	-	-	-	-	-
Nov	190,532	38,975	124,181	-	-	-	-	-
Dec	114,498	164,031	287,531	-	-	-	-	-
Total YTD	\$ 163,364	\$ 295,595	\$ 369,559	\$ 364,329	\$ 68,734	23.3%	\$ (5,230)	-1.4%
Total Annual	\$ 958,219	\$2,253,598	\$ 2,107,000	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2020 - 2024):		35.6%						



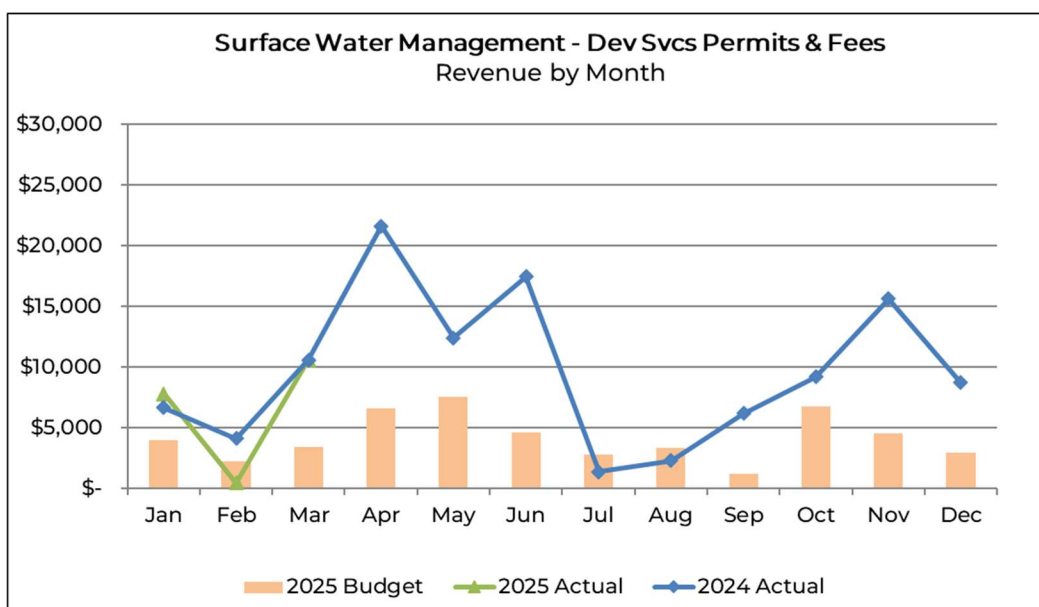
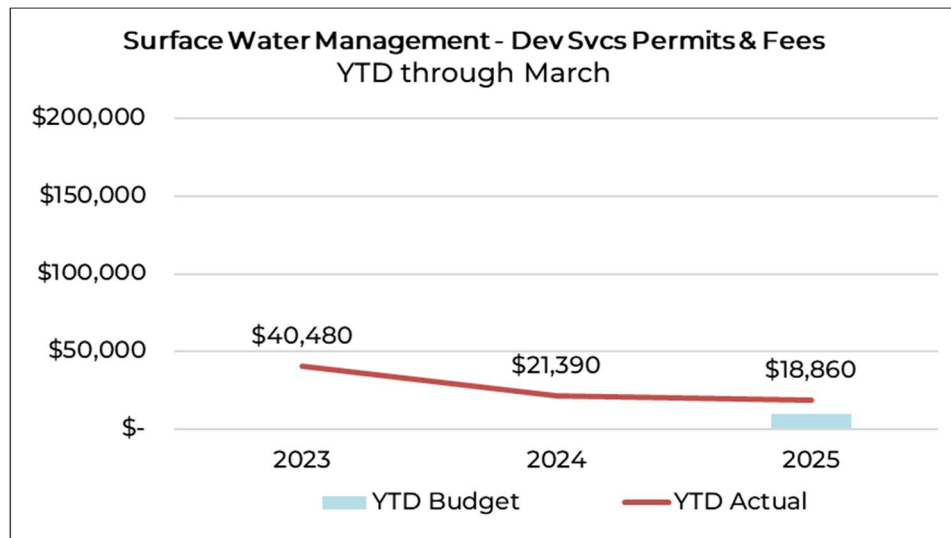
Zoning/Development Fees Year-to-date through March								
Month	2023 Actual	2024 Actual	2025		Over / (Under)			
			Budget	Actual	2025 Actual vs 2024 Actual		2025 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 21,650	\$ 5,490	\$ 9,831	\$ 8,450	\$ 2,960	53.9%	\$ (1,381)	-14.0%
Feb	5,458	7,535	7,424	11,409	3,874	51.4%	3,985	53.7%
Mar	4,990	7,605	5,114	14,290	6,685	87.9%	9,176	179.4%
Apr	6,980	14,975	9,032	-	-	-	-	-
May	7,540	14,950	10,549	-	-	-	-	-
Jun	11,275	3,500	5,558	-	-	-	-	-
Jul	10,600	17,590	8,282	-	-	-	-	-
Aug	7,495	14,560	9,253	-	-	-	-	-
Sep	15,970	9,750	9,903	-	-	-	-	-
Oct	5,085	9,375	6,305	-	-	-	-	-
Nov	9,885	18,100	9,018	-	-	-	-	-
Dec	5,985	11,875	7,231	-	-	-	-	-
Total YTD	\$ 32,098	\$ 20,630	\$ 22,369	\$ 34,149	\$ 13,519	65.5%	\$ 11,780	52.7%
Total Annual	\$ 112,913	\$ 135,305	\$ 97,500	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2020 - 2024):		-4.6%						



Street Engineering - ROW Permits & Fees								
Year-to-date through March								
Month	2023 Actual	2024 Actual	2025		Over / (Under)			
			Budget	Actual	2025 Actual vs 2024 Actual		2025 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 20,306	\$ 12,762	\$ 23,499	\$ 17,931	\$ 5,169	40.5%	\$ (5,568)	-23.7%
Feb	27,575	7,121	21,635	5,659	(1,462)	-20.5%	(15,976)	-73.8%
Mar	24,876	20,329	21,093	24,097	3,768	18.5%	3,004	14.2%
Apr	24,877	15,585	20,525	-	-	-	-	-
May	27,512	20,133	33,880	-	-	-	-	-
Jun	16,947	32,612	28,568	-	-	-	-	-
Jul	21,959	10,996	21,379	-	-	-	-	-
Aug	38,162	11,353	21,252	-	-	-	-	-
Sep	8,316	11,346	11,581	-	-	-	-	-
Oct	29,904	18,514	28,413	-	-	-	-	-
Nov	23,228	21,164	23,807	-	-	-	-	-
Dec	12,057	13,951	20,370	-	-	-	-	-
Total YTD	\$ 72,757	\$ 40,212	\$ 66,225	\$ 47,687	\$ 7,475	18.6%	\$ (18,538)	-28.0%
Total Annual	\$ 275,719	\$ 195,865	\$ 276,000	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2020 - 2024):		7.1%						



Surface Water Management - Permits & Fees Year-to-date through March								
Month	2023 Actual	2024 Actual	2025		Over / (Under)			
			Budget	Actual	2025 Actual vs 2024 Actual		2025 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 23,000	\$ 6,670	\$ 4,001	\$ 7,820	\$ 1,150	17.2%	\$ 3,819	95.5%
Feb	8,280	4,140	2,240	460	(3,680)	-88.9%	(1,780)	-79.5%
Mar	9,200	10,580	3,460	10,580	-	0.0%	7,120	205.8%
Apr	25,300	21,620	6,617	-	-	-	-	-
May	7,820	12,420	7,541	-	-	-	-	-
Jun	5,980	17,480	4,579	-	-	-	-	-
Jul	8,280	1,380	2,755	-	-	-	-	-
Aug	27,140	2,300	3,371	-	-	-	-	-
Sep	-	6,185	1,188	-	-	-	-	-
Oct	24,840	9,200	6,790	-	-	-	-	-
Nov	16,560	15,640	4,511	-	-	-	-	-
Dec	8,535	8,740	2,949	-	-	-	-	-
Total YTD	\$ 40,480	\$ 21,390	\$ 9,700	\$ 18,860	\$ (2,530)	-11.8%	\$ 9,160	94.4%
Total Annual	\$ 164,935	\$ 116,355	\$ 50,000	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2020 - 2024):		-7.1%						



Cost Recovery – Development Services

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

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

The table below provides cost recovery and subsidy for the for the past 6 years. **The 2025 report is currently under development and will be included in the second quarter financial report.**

Development Services Permits & Fees						
Planning & Public Works						
Year-to-date through March						
	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual
Operating Revenues:						
Building Related Permits	1,005,902	1,266,291	1,138,728	1,023,599	1,277,069	2,894,222
Plan Review/Plan Check Fees	603,498	810,634	747,948	637,074	958,219	2,253,598
Other Zoning/Development Fees	139,627	175,840	179,462	155,433	112,913	135,305
Oversize Load Permits	4,591	3,370	9,778	255	170	307
ROW Permits	97,035	65,164	81,630	23,670	21,348	20,768
Site Development Permits	93,936	149,632	180,570	175,670	330,330	221,670
Other PWE Permits & Fees	2,000	1,000	15,049	88,752	88,806	69,476
Total Operating Revenue	\$ 1,946,589	\$ 2,471,931	\$ 2,353,165	\$2,104,453	\$ 2,788,855	\$ 5,595,346
Operating Expenditures:						
Current Planning	718,158	715,817	849,705	1,054,208	1,140,589	1,266,657
Building	1,146,618	1,135,909	1,186,925	1,431,140	1,583,794	2,114,616
Development Services	382,403	365,394	359,601	417,595	475,330	516,800
Total Operating Expenditures	\$ 2,247,179	\$ 2,217,120	\$ 2,396,231	\$2,902,943	\$ 3,199,713	\$ 3,898,073
General Fund Subsidy Amount	\$ 300,590	\$ (254,811)	\$ 43,066	\$ 798,490	\$ 410,858	\$ (1,697,273)
Recovery Ratio	87%	111%	98%	72%	87%	144%
5-Year Average Actual Recovery: General Fund Subsidy (2020 - 2024) \$ (139,934) Recovery Ratio (2020 - 2024) 103%						

Note:

- Expenditures do not include indirect overhead cost allocation for finance, human resources, legal, legislative & executive support.
- Public Works Development Services Permits includes associated revenues and expenditures accounted for in the SWM Fund; also includes 10% overhead cost.
- High permit revenues in 2024 is due to Western State Hospital.

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

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

Property Abatement				
Year-to-date through March 31, 2025				
Operating Revenues & Expenditures	2023 Annual Actual	2024 Annual Actual	2025	
			Annual Budget	YTD Actual
Operating Revenue:				
Abatement Charges	\$ 68,001	\$ 1,084,316	\$ 401,300	\$ 82,866
Misc/Interest/Other	40,304	55,542	5,500	3,337
Total Operating Revenues	\$ 108,305	\$ 1,139,858	\$ 406,800	\$ 86,203
Operating Expenditures:				
Personnel Costs	47,162	73,524	137,282	17,537
Supplies	421	440	821	-
Professional Services	283,109	142,620	428,693	5,394
Other Services & Charges	391	1,286	2,401	13
Total Operating Expenditures	\$ 331,083	\$ 217,869	\$ 569,196	\$ 22,944
Net Program Income (Cost)	\$ (222,778)	\$ 921,989	\$ (162,396)	\$ 63,259
Other Sources / (Uses)				
Transfer In From General Fund	35,000	35,000	-	-
Transfer Out To General Fund	-	(640,000)	-	-
Total Sources / (Uses)	\$ 35,000	\$ (605,000)	\$ -	\$ -
Beginning Balance	\$ 33,185	\$ (154,593)	\$ 162,396	\$ 162,396
Ending Balance	\$ (154,593)	\$ 162,396	\$ 0	\$ 225,654

Outstanding payments on abatement liens are as follows:

Outstanding Payments on Abatement Liens				
As of March 31, 2025				
Property Owner	Address	Lien Year	Fund 105 Abatement	Fund 191 NSP
Verna Cheatham	5501 116th St SW 98499	2022	44,280	-
Bluestar Mgmt Svcs LLC	9018 Lawndale Ave SW	2022	3,219	-
Dirk Mayberry	9616 Gravelly Lake Dr SW	2022	316,801	291,047
Subtotal by Fund			\$364,301	\$291,047
Total			\$655,347	

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

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

DANGEROUS BUILDING & NUISANCE ABATEMENTS Performed by City - By Completion Year				Date		Completed By		Amount Billed							Lien & Payment Date		
Year	Owner Name	Property Address & Parcel #	Year Built	Start	End	Owner	City	Fund 105 Abatement			Fund 191 NSP			Total Billed	Filed	Payment Received	Amount Paid
								Cost	Interest	Total 105	Cost	Interest	Total				
2017								\$ 154,611	\$ 20,400	\$ 175,010	133,993	23,438	157,432	\$ 332,442			\$ 332,442
1	Deutsche Bank/ Jim Resinger	15210 Portland Ave SW 98498 0219212063	1925	5/16/2016	1/20/2017		x	\$ -	\$ -	\$ -	\$ 20,661	\$ 9,710	\$ 30,371	\$ 30,371	4/25/2017	5/10/2021	\$ 30,371
2	David & Cornelia Parkhurst	11201-11203 Military Rd SW 98498 0219081033	1956	5/5/2016	1/20/2017		x	\$ -	\$ -	\$ -	\$ 21,177	\$ 1,271	\$ 22,447	\$ 22,447	3/20/2017	10/11/2017	\$ 22,447
3	Pacific NW Pro, LLC/ Chung	3413 86th St S 98499 0320312073	1941	2/25/2016	2/23/2017		x	\$ 27,460	\$ 9,219	\$ 36,679	\$ -	\$ -	\$ -	\$ 36,679	3/27/2017	12/10/2018	\$ 36,679
4	Loraine Allen/ FannieMae	9121 Hipkins Rd SW 98498 9455000100	1954	8/25/2016	4/4/2017		x	\$ 20,392	\$ 204	\$ 20,596	\$ -	\$ -	\$ -	\$ 20,596	7/7/2017	9/8/2017	\$ 20,596
5	Maria Avery Gutema	8809 Frances Folsom St SW 98498 6065500000	1948	11/15/2016	5/11/2017		x	\$ 32,548	\$ 651	\$ 33,199	\$ -	\$ -	\$ -	\$ 33,199	7/6/2017	11/9/2017	\$ 33,199
6	Eun Taek Yi/ Bankers Ins. Co.	11618 Pacific Highway SW 98499 0219126003	1974	9/1/2016	5/17/2017		x	\$ 22,407	\$ 8,963	\$ 31,370	\$ -	\$ -	\$ -	\$ 31,370	7/6/2017	12/9/2020	\$ 31,370
7	Terry & Tangi Seals	2622 92nd St So 98499 0320314076	1978	1/25/2017	7/28/2017		x	\$ -	\$ -	\$ -	\$ 42,266	\$ 12,257	\$ 54,523	\$ 54,523	10/4/2017	4/10/2020	\$ 54,523
8	Wilmington Savings Fund	11219 Military Rd SW 98498 0219085014	1948	3/8/2017	7/26/2017		x	\$ 17,504	\$ -	\$ 17,504	\$ -	\$ -	\$ -	\$ 17,504	10/4/2017	1/10/2018	\$ 17,504
9	Jin Li Hu (Colonial Motel)	12117 Pacific Hwy SW 98499 0219114106	1935	2/21/2017	10/2/2017	x		\$ 1,031	\$ -	\$ 1,031	\$ -	\$ -	\$ -	\$ 1,031	n/a	10/16/2017	\$ 1,031
10	Milmor Lumber Mfg., Inc.	15001 Woodbrook Dr SW 98439 0219232027	1963	12/22/2016	10/3/2017	x		\$ -	\$ -	\$ -	\$ 4,001	\$ 200	\$ 4,201	\$ 4,201	12/4/2017	6/8/2018	\$ 4,201
11	William Chung/BA & C Prop Mgt	9704 South Tacoma Way 98499 0219011127	1938	8/21/2012	11/2/2017		x	\$ 31,666	\$ 1,267	\$ 32,932	\$ -	\$ -	\$ -	\$ 32,932	12/5/2017	6/8/2018	\$ 32,932
12	Terry & Tangi Seals	2616 92nd St S 98499 0320314055	1970	1/25/2017	11/9/2017		x	\$ -	\$ -	\$ -	\$ 45,888	\$ -	\$ 45,888	\$ 45,888	12/6/2017	9/27/2019	\$ 45,888
13	TD Bank/James & Jean Olson	14618 W Thorne Ln SW 98498 2200000050	1949	6/14/2017	12/30/2017	x		\$ 1,603	\$ 96	\$ 1,699	\$ -	\$ -	\$ -	\$ 1,699	1/18/2019	8/8/2019	\$ 1,699

Total Outstanding Repayments \$ -

DANGEROUS BUILDING & NUISANCE ABATEMENTS Performed by City - By Completion Year				Date		Completed By		Amount Billed							Lien & Payment Date		
Year	Owner Name	Property Address & Parcel #	Year Built	Start	End	Owner	City	Fund 105 Abatement			Fund 191 NSP			Total Billed	Filed	Payment Received	Amount Paid
								Cost	Interest	Total 105	Cost	Interest	Total				
2018								\$ 127,397	\$ 7,024	\$ 134,421	\$ 29,700	\$2,098	\$ 31,798	\$ 226,272			\$ 226,272
1	Monica E. Smith	14927 W Thorne Ln SW 98498 2200000050	1938	6/14/2017	1/9/2018		x	\$ -	\$ -	\$ -	\$ 9,808	\$ 1,766	\$ 11,574	\$ 11,574	3/12/2018	11/8/2019	\$ 11,574
2	Christiana Trust	5212 San Francisco Ave SW 98499 0219114111	1948	10/6/2017	1/16/2018		x	\$ -	\$ -	\$ -	\$ 16,619	\$ 332	\$ 16,952	\$ 16,952	3/2/2018	6/8/2018	\$ 16,952
3	Violette Dyson	8201 Spruce St SW 98498 2200002660	1960	11/15/2017	1/31/2018	x		\$ -	\$ -	\$ -	\$ 3,273	\$ -	\$ 3,273	\$ 3,273	n/a	3/27/2018	\$ 3,273
4	Heirs of William & Emma Thompson	8817 121st St SW 98498 5005003460	1955	12/22/2016	2/7/2018		x	\$ 47,479	\$ 2,849	\$ 50,328	\$ -	\$ -	\$ -	\$ 50,328	4/6/2018	12/10/2018	\$ 50,328
5	Robert Torrez	8209 Maple St SW 98498 2200002211	1923	12/14/2017	5/12/2018		x	\$ 22,370	\$ 2,684	\$ 25,055	\$ -	\$ -	\$ -	\$ 25,055	10/10/2018	11/8/2019	\$ 25,055
6	Dirk Mayberry	9616 Gravelly Lake Dr SW 98499 0219022168	1955	3/8/2017	5/7/2018	x		\$ 7,272	\$ 873	\$ 8,145	\$ -	\$ -	\$ -	\$ 8,145	10/2/2018	11/8/2019	\$ 8,145
7	Kwang & Jinsoo Choe	15302 Union Ave SW 98498 2200001250	1962	8/11/2017	7/27/2018		x	\$ 23,953	\$ 92	\$ 24,045	\$ -	\$ -	\$ -	\$ 24,045	10/2/2018	11/9/2018	\$ 24,045
8	Holly Loeza	7305 146th St SW 98439 (front) 0219221002	1960	10/3/2017	7/31/2018		x	\$ 16,009	\$ 321	\$ 16,330	\$ -	\$ -	\$ -	\$ 16,330	10/2/2018	12/11/2018	\$ 16,330
9	Holly Loeza	7305 146th St SW 98439 (back) 0219221042	1969	10/3/2017	7/31/2018	x		\$ 10,313	\$ 205	\$ 10,518	\$ -	\$ -	\$ -	\$ 10,518	10/2/2018	1/10/2019	\$ 10,518
10	William Chung/ BA & C Prop	3411 90th St S 98499 0320313029	1916	2/7/2018	8/3/2018	x		\$ 19,461	\$ 4,281	\$ 23,743	\$ -	\$ -	\$ -	\$ 23,743	10/13/2019	12/9/2021	\$ 23,743
11	Sergiu Cucereavii	10101 Hemlock St SW 98498 5420000010	1960	5/18/2017	9/5/2018	x		\$ 1,851	\$ -	\$ 1,851	\$ -	\$ -	\$ -	\$ 1,851	n/a	11/5/2018	\$ 1,851
12	Todd & Carmen Warnstadt	8801-8805 Commercial St SW 98498 2200002840	1949	12/7/2017	9/8/2018	x		\$ 1,882	\$ 19	\$ 1,900	\$ -	\$ -	\$ -	\$ 1,900	11/26/2018	2/15/2019	\$ 1,900
13	Rhona Radcliffe	5908 Lake Grove St SW 98499 6765000060	1965	8/11/2017	10/24/2018		x	\$ -	\$ -	\$ -	\$ 21,750	\$ 6,090	\$ 27,840	\$ 27,840	12/4/2018	5/3/2021	\$ 27,840
14	Frank Zazeski/ Tom McKee	9111 Newgrove Ave SW 98498 2205000470	1941	2/9/2018	12/28/2018	x		\$ 2,152	\$ -	\$ 2,152	\$ -	\$ -	\$ -	\$ 2,152	5/30/2019	4/26/2019	\$ 2,152
15	Cecil Woolfolk - NUISANCE	3902 108th St SW 98499 0219014046	1985	1/26/2018	5/22/2018		x	\$ 2,556	\$ 10	\$ 2,567	\$ -	\$ -	\$ -	\$ 2,567	6/13/2018	11/9/2018	\$ 2,567
														Total Outstanding Repayments \$ (0)			

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

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

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

DANGEROUS BUILDING & NUISANCE ABATEMENTS Performed by City - By Completion Year				Date		Completed By		Amount Billed							Lien & Payment Date		
Year	Owner Name	Property Address & Parcel #	Year Built	Start	End	Owner	City	Fund 105 Abatement			Fund 191 NSPA			Total Billed	Filed	Payment Received	Amount Paid
								Cost	Interest	Total 105	Cost	Interest	Total				
2022								\$ 438,268	\$ -	\$438,268	\$292,444	\$ -	\$292,444	\$ 730,711			\$ 75,364
1	Larry E. & Carol E. Bell NUISANCE	9808 Lawndale Ave SW 98498 5005006580	1963	1/21/2022	6/16/2022		x	\$ 23,349	\$ -	\$ 23,349	\$ -	\$ -	\$ -	\$ 23,349		9/1/2022	\$ 23,349
3	5408SBLVD LLC	5408 Steilacoom Blvd SW 98499 0220354091	1927	11/1/2021	5/31/2022	x		\$ 3,177	\$ -	\$ 3,177	-	-	\$ -	\$ 3,177	8/30/2022	5/10/2023	\$ 3,177
4	Youn H. Sim & Suk Chong	3851 Steilacoom Blvd SW 98499 0220364045	1950	6/1/2022	6/30/2022	x		\$ 2,097	\$ -	\$ 2,097	\$ -	\$ -	\$ -	\$ 2,097		9/15/2022	\$ 2,097
5	Patsy Lininger - NUISANCE	9704-9706 121st St SW 98498 5005004331	1968	1/21/2021	7/20/2022		x	\$ 21,125	\$ -	\$ 21,125	\$ -	\$ -	\$ -	\$ 21,125	10/5/2022	11/3/2022	\$ 21,125
6	Brian Buckner	8808 Wildwood Ave SW 98498 5005001320	1995	10/21/2021	10/31/2022		x	\$ 24,218	\$ -	\$ 24,218	\$ -	\$ -	\$ -	\$ 24,218		7/12/2023	\$ 24,218
7	Verna Cheatham	5501 116th St SW 98499 7095000330	1974	12/14/2020	11/10/2022		x	\$ 44,280	\$ -	\$ 44,280	\$ -	\$ -	\$ -	\$ 44,280			\$ -
8	Bluestar Mgmt Svcs LLC	9018 Lawndale Ave SW 98498 5005006370	1940	3/16/2022	12/30/2022	x		\$ 3,219	\$ -	\$ 3,219	\$ -	\$ -	\$ -	\$ 3,219			\$ -
9	Dirk Mayberry	9616 Gravelly Lake Dr SW 98499 0219022081	1955	11/1/2021	12/30/2022		x	\$ 316,801	\$ -	\$ 316,801	\$ 291,047	\$ -	\$ 291,047	\$ 607,848			\$ -
10	Benjamin M. Stockman	11206-11208 Military Rd SW 98499 0219081000 & 0219081052	1942	4/1/2022				\$ -	\$ -	\$ -	\$ 1,397	\$ -	\$ 1,397	\$ 1,397	n/a	6/23/2022	\$ 1,397

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

Total Outstanding Repayments \$ 655,347

DANGEROUS BUILDING & NUISANCE ABATEMENTS Performed by City - By Completion Year				Date		Completed By		Amount Billed							Lien & Payment Date		
Year	Owner Name	Property Address & Parcel #	Year Built	Start	End	Owner	City	Fund 105 Abatement			Fund 191 NSPA			Total Billed	Filed	Payment Received	Amount Paid
								Cost	Interest	Total 105	Cost	Interest	Total				
2023								\$1,125,083	\$ -	\$1,157,710	\$ -	\$ -	\$ -	\$ 1,157,710			\$ 1,157,710
1	Benjamin Wurtz & Secured Holdings LLC	7004 Cherry Lane SW 98499 3375000840	1955	8/18/2022	6/5/2023	x		\$ 2,691	\$ -	\$ 2,691	\$ -	\$ -	\$ -	\$ 2,691		7/1/2023	\$ 2,691
2	Stewart Title Company	7407-7409 146th St SW 98439 0219221041	1977	1/28/2021	5/8/2023		x	\$ 25,034	\$ -	\$ 25,034	\$ -	\$ -	\$ -	\$ 25,034		5/8/2023	\$ 25,034
3	First Tacoma LLC	8104-8106 So Tacoma Way 98499	1966	10/31/2022	3/31/2023	x		\$ 2,527	\$ -	\$ 2,527	-	-	\$ -	\$ 2,527		5/5/2023	\$ 2,527
4	Q & L Pacific LLC	12314 Pacific Highway SW 98499 30219114162	1971	4/9/2020	6/22/2023	x		\$ 4,509	\$ -	\$ 4,509	\$ -	\$ -	\$ -	\$ 4,509		6/23/2023	\$ 4,509
5	Thiyagarajan Kannuswamy & Synita Halivana Kariyapp	14440 Union Ave SW #A0077 2200002530	1948	10/15/2022	2/27/2023	x		\$ 3,182	\$ 318	\$ 3,500	\$ -	\$ -	\$ -	\$ 3,500		12/9/2024	\$ 3,500
6	Hye Cha Galvin	10408-10410 112th ST SW 0219081081	1968	12/31/2021	8/29/2023		x	\$ 7,443	\$ -	\$ 7,443	\$ -	\$ -	\$ -	\$ 7,443		2/10/2025	\$ 7,443
7	Karwan Village	2621 84th Street S 0320311042	1967	1/15/2019	3/31/2023		x	\$ 1,076,982	\$ 32,309	\$ 1,109,291	\$ -	\$ -	\$ -	\$ 1,109,291		3/8/2024	\$ 1,109,291
8	EGU Washington Estates LLC	7319 146th St SW 0219221023	1940	6/15/2023	9/15/2023	x		\$ 2,715	\$ -	\$ 2,715	\$ -	\$ -	\$ -	\$ 2,715		12/12/2023	\$ 2,715

Total Outstanding Repayments \$ 0

DANGEROUS BUILDING & NUISANCE ABATEMENTS Performed by City - By Completion Year				Date		Completed By		Amount Billed							Lien & Payment Date		
Year	Owner Name	Property Address & Parcel #	Year Built	Start	End	Owner	City	Fund 105 Abatement			Fund 191 NSPA			Total Billed	Filed	Payment Received	Amount Paid
								Cost	Interest	Total 105	Cost	Interest	Total				
2024								\$ 4,152	\$ -	\$ 4,152	\$ -	\$ -	\$ -	\$ 4,152			\$ 4,152
1	Tower Court Apartments LLC	14521 70th Ave SW 0219221050	1920	11/25/2024	12/24/2024	x		\$ 4,152	\$ -	\$ 4,152	\$ -	\$ -	\$ -	\$ 4,152		12/24/2024	\$ 4,152

Total Outstanding Repayments \$ -

DANGEROUS BUILDING & NUISANCE ABATEMENTS Performed by City - By Completion Year				Date		Completed By		Amount Billed							Lien & Payment Date		
Year	Owner Name	Property Address & Parcel #	Year Built	Start	End	Owner	City	Fund 105 Abatement			Fund 191 NSPA			Total Billed	Filed	Payment Received	Amount Paid
								Cost	Interest	Total 105	Cost	Interest	Total				
2025								\$ 40,079	\$ -	\$ 40,079	\$ -	\$ -	\$ -	\$ 40,079			\$ 40,079
1	Bobs & Jamestown Homowners Coop	7110 146th St SW#23 4296002200	1964	1/3/2025	3/18/2025	x		\$ 1,940	\$ -	\$ 1,940	\$ -	\$ -	\$ -	\$ 1,940		3/18/2025	\$ 1,940
2	Par Development	5324 San Francisco Ave SW 0219114025	1941	1/27/2025	2/10/2025	x		\$ 3,324	\$ -	\$ 3,324	\$ -	\$ -	\$ -	\$ 3,324		2/10/2025	\$ 3,324
3	Min Johnson	6831 Topaz Dr SW 6430401930	1967	1/6/2025	2/12/2025	x		\$ 31,729	\$ -	\$ 31,729	\$ -	\$ -	\$ -	\$ 31,729		2/12/2025	\$ 31,729
4	Edna Stone	573 Lake Louise 5020000422	1979	10/22/2024	2/28/2025	x		\$ 3,086	\$ -	\$ 3,086	\$ -	\$ -	\$ -	\$ 3,086		2/28/2025	\$ 3,086

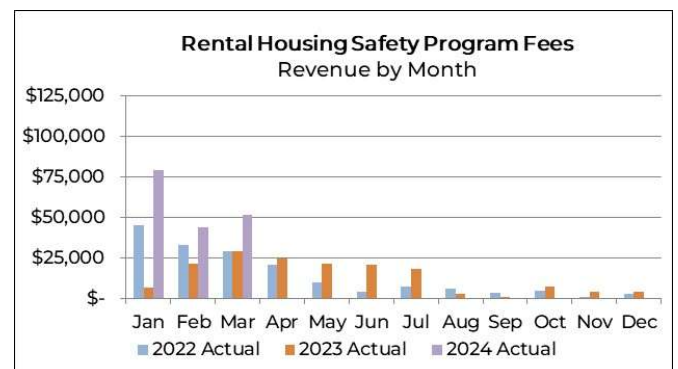
Total Outstanding Repayment \$ -

Rental Housing Safety Program

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

Rental Housing Safety Program Year-to-date through March 31, 2025				
Operating Revenues & Expenditures	2023 Annual Actual	2024 Annual Actual	2025	
			Budget	Actual
Operating Revenue:				
Registration Program Fees	\$ 160,512	\$ 291,219	\$ 273,000	\$ 175,019
Total Operating Revenues	\$ 160,512	\$ 291,219	\$ 273,000	\$ 175,019
Operating Expenditures:				
Personnel Costs	195,107	206,969	243,944	57,384
Supplies	730	761	897	228
Professional Services	3,581	2,574	62,161	127
Other Services & Charges	44	66	78	125
Internal Service Charges	21,251	21,250	25,046	-
Total Operating Expenditures	\$ 220,713	\$ 231,620	\$ 332,127	\$ 57,864
Net Program Income (Cost)	\$ (60,201)	\$ 59,599	\$ (59,127)	\$ 117,155
Other Sources / (Uses)				
Transfer In From General Fund	50,000	50,000	-	-
Total Sources / (Uses)	\$ 50,000	\$ 50,000	\$ -	\$ -
Beginning Balance	\$ (40,271)	\$ (50,472)	\$ 59,127	\$ 59,127
Ending Balance	\$ (50,472)	\$ 59,127	\$ -	\$ 176,282

Rental Housing Safety Program Fees Year-to-date through March				
Month	2022	2023	2024	2025
Jan	45,406	6,510	29,153	79,519
Feb	32,733	21,572	29,431	44,116
Mar	29,016	28,800	18,668	51,384
Apr	20,487	24,610	37,564	-
May	9,517	21,116	15,371	-
Jun	3,757	20,471	8,505	-
Jul	7,232	18,279	7,241	-
Aug	6,049	2,918	17,540	-
Sep	3,496	836	5,509	-
Oct	4,405	7,484	8,317	-
Nov	971	4,055	2,938	-
Dec	2,434	3,861	110,982	-
Total YTD	\$ 107,155	\$ 56,882	\$ 77,252	\$ 175,019
Annual Total	\$ 165,503	\$ 160,512	\$ 291,219	\$ 175,019
2025 Annual Estimate =				\$ 273,000
% of Revenue Collected =				64%



1406 Affordable Housing Program

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

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

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

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

"1406" projects are as follows:

- 9006 71st St Ct SW: Single family residence replacement of water heater & air conditioning, installation of heat pump under new energy regulation, loan amount \$13,250 (completed Q3 2022).
- 8509 Veterans Drive SW: Single family residence rehabilitation & repairs, loan amount \$25,000 (completed Q1 2023).
- 8805 Lorraine Ave. S: Single family residence installation of fencing, loan amount \$17,000 (completed Q3 2023).
- MDC Tenant-Based Rental Assistance: Rental assistance to six Lakewood households (5 for 11 months and 1 for 2 months) through MDC, grant amount of \$67,910 (completed Q3 2023);
- 8125 Winona St. SW: Single family residence replacement of roof, gutters, truss repair, and structural and foundation repair. Work completed (Q4 2024) with a loan amount of \$43,000.
- 8509 Idlewood Dr. SW: Single family residence replacement of rear decking and stairs. Work completed (Q4 2024) with a loan amount of \$65,000.
- 8311 Mt. Tacoma Dr. SW: Single family residence with full rehab of three bathrooms, including one accessibility upgrade to bathroom. Loan amount of \$40,000. An additional \$10,700 to be added to address additional work including, electrical, plumbing and heating deficiencies discovered. Project completed in Q2 2025.
- 10519 Earley Ln. SW: Single family residence conducting various ADA improvements and garage conversion to living space including, electrical, plumbing, and miscellaneous repairs. Loan amount of \$36,000. Likely another \$4,000 to be added with plumbing CO to relocate sewer piping. Project to begin construction on May 28, 2025.

1406 Affordable Housing Program Year-to-date through March 31, 2025				
Operating Revenues & Expenditures	2023 Annual Actual	2024 Annual Actual	2025	
			Annual Budget	YTD Actual
Operating Revenue:				
Sales & Use Tax	\$ 97,384	\$ 103,484	\$ 98,000	\$ 7,804
Loan Interest	69	549	-	290
Total Operating Revenues	\$ 97,453	\$ 104,033	\$ 98,000	\$ 8,094
Operating Expenditures:				
Professional Services	84,902	104,716	538,275	33,085
Total Operating Expenditures	\$ 84,902	\$ 104,716	\$ 538,275	\$ 33,085
Net Program Income (Cost)	\$ 12,551	\$ (683)	\$ (440,275)	\$ (24,991)
Other Sources / (Uses)				
Transfer In From General Fund	-	-	-	-
SHB-1406 Home Repair Program Loans	10,222	133,000	-	48,364
Total Sources / (Uses)	\$ 10,222	\$ 133,000	\$ -	\$ 48,364
Beginning Balance	\$ 285,185	\$ 307,958	\$ 440,275	\$ 440,275
Ending Balance	\$ 307,958	\$ 440,275	\$ -	\$ 463,647

SHB-1406 Home Repair Program As of March 31, 2025								
Loan ID #	Original Loan Amount	Loan Adj	Total Principal Paid	Loan Balance	Closing Date	First Payment Date	Maturity Date	Interest Rate
Year 2022								
2 = Total # Loans								
2 = Total # Loans O/s	\$ 38,250	\$ 5,054	\$ 900	\$ 32,296				
1406-001	\$ 25,000	\$ 3,549	\$ -	21,451.50	3/28/2022	3/1/2042	3/1/2042	0.0%
1406-003	\$ 13,250	\$ 1,506	\$ 900	10,844.22	7/27/2022	10/1/2022	10/1/2042	0.0%
Year 2023								
1 = Total # Loans								
1 = Total # Loans O/s	\$ 17,000	\$ 1,724	\$ 192	\$ 15,084				
1406-006	\$ 17,000	\$ 1,724	\$ 192	15,084.12	6/30/2023	9/1/2023	9/1/2043	1.0%
Year 2024								
3 = Total # Loans								
3 = Total # Loans O/s	\$133,000	\$ (5,364)	\$ 2,200	\$ 136,164				
1406-008	\$ 60,000	\$ (5,364)	\$ 2,200	63,164.03	4/5/2024	6/1/2024	5/1/2044	1.0%
1406-011	\$ 33,000	\$ -	\$ -	33,000.00	10/24/2024	10/1/2044	10/1/2044	0.0%
1406-012	\$ 40,000	\$ -	\$ -	40,000.00	11/7/2024	1/1/2025	12/1/2044	1.0%
Year 2025								
1 = Total # Loans								
1 = Total # Loans O/s	\$ 43,000	\$ -	\$ -	\$ 43,000				
1406-007	\$ 43,000	\$ -	\$ -	43,000.00	1/17/2024	1/1/2044	1/1/2044	1.0%
Life-to-Date Total								
7 = Total # Loans								
7 = Total O/s	\$ 231,250	\$ 1,414	\$ 3,292	\$226,544				

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

Fund 190 Community Development Block Grant

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

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

CDBG:

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

Eligible CDBG activities include the following:

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

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

CDBG Entitlement Funding History			
Program Year	Annual Allocation	Change Over Prior	
		\$	%
2025	483,320	(50,261)	-9.4%
2024	533,581	(8,883)	-1.6%
2023	542,464	(11,355)	-2.1%
2022	553,819	(19,533)	-3.4%
2021	573,352	(22,563)	-3.8%
2020	595,915	32,791	5.8%
2019	563,124	1,893	0.3%
2018	561,231	76,865	15.9%
2017	484,366	17,316	3.7%
2016	467,050	(698)	-0.1%
2015	467,748	(4,004)	-0.8%
2014	471,752	(9,846)	-2.0%
2013	481,598	10,703	2.3%
2012	470,895	(106,895)	-18.5%
2011	577,790	(114,016)	-16.5%
2010	691,806	50,755	7.9%
2009	641,051	5,749	0.9%
2008	635,302	(24,966)	-3.8%
2007	660,268	(3,682)	-0.6%
2006	663,950	(77,700)	-10.5%
2005	741,650	(43,350)	-5.5%
2004	785,000	(21,000)	-2.6%
2003	806,000	(91,000)	-10.1%
2002	897,000	(46,000)	-4.9%
2001	943,000	30,000	3.3%
2000	913,000	n/a	n/a
Total	\$ 15,722,712		

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

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

Major Home Repairs (MHR), Sewers (MHRS) and Down Payment Assistance (DPA) Loans and Grants:

Major Home Repairs (MHR) & Sewers (MHRS) / Down Payment Assistance (DPA) Loans and Grants As of March 31, 2025						
Program Year	MHR		MHRS		DPA	
	# of Projects	Original Amount	# of Projects	Original Amount	# of Projects	Original Amount
2024	8	\$ 467,844	-	\$ -	-	\$ -
2023	1	\$ 30,000	1	\$ 16,506	-	\$ -
2022	4	\$ 255,382	-	\$ -	1	\$ 27,500
2021	8	\$ 482,519	-	\$ -	-	\$ -
2020	4	\$ 99,994	-	\$ -	-	\$ -
2019	6	\$ 158,874	-	\$ -	-	\$ -
2018	9	\$ 188,210	-	\$ -	-	\$ -
2017	2	\$ 40,790	2	\$ 31,532	-	\$ -
2016	4	\$ 78,871	2	\$ 50,485	-	\$ -
2015	1	\$ 37,144	-	\$ -	-	\$ -
2014	4	\$ 62,209	1	\$ 10,770	1	\$ 3,364
2013	8	\$ 144,408	-	\$ -	-	\$ -
2012	5	\$ 70,863	4	\$ 36,114	1	\$ 2,250
2011	8	\$ 170,407	-	\$ -	-	\$ -
2010	13	\$ 256,287	-	\$ -	2	\$ 8,619
2009	6	\$ 102,653	-	\$ -	5	\$ 23,791
2008	3	\$ 37,224	-	\$ -	4	\$ 19,379
2007	4	\$ 56,346	-	\$ -	2	\$ 8,700
2006	6	\$ 67,556	-	\$ -	1	\$ 7,000
2005	7	\$ 69,634	-	\$ -	-	\$ -
2004	4	\$ 36,058	-	\$ -	3	\$ 14,901
2003	8	\$ 49,137	-	\$ -	8	\$ 35,336
2002	3	\$ 19,999	-	\$ -	-	\$ -
2001	-	\$ -	-	\$ -	11	\$ 51,622
2000	-	\$ -	-	\$ -	1	\$ 5,000
Total	126	\$2,982,409	10	\$ 145,407	40	\$ 207,462
<i>Original loan amounts may differ from previously reported due to unexpected changes in the scope of work during construction or repairs.</i>						

Major Home Repair Loans Detail:

Major Home Repair Loans (MHR) As of March 31, 2025									
Loan ID #	Original Loan / Grant Amount	Principal Payments	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate	
Year 2002									
3 = Total # Loans/Grants									
0 = Total Outstanding	\$ 19,999	\$ 19,999	\$ -						
MHR-001	\$ 6,000	\$ 6,000	\$ -	9/23/2002		Paid Off		0.0%	
MHR-003	\$ 5,999	\$ 5,999	\$ -	2/24/2003		Paid Off		0.0%	
MHR-004	\$ 8,000	\$ 8,000	\$ -	5/5/2003		Paid Off		0.0%	
Year 2003									
8 = Total # Loans/Grants									
0 = Total Outstanding	\$ 49,137	\$ 49,137	\$ -						
MHR-006	\$ 7,831	\$ 7,831	\$ -	7/23/2003		Paid Off		0.0%	
MHR-008	\$ 4,523	\$ 4,523	\$ -	9/8/2003	10/1/2023	Paid Off	9/8/2023	0.0%	
MHR-009	\$ 7,956	\$ 7,956	\$ -	9/16/2003	10/1/2023	Paid Off	9/10/2023	0.0%	
MHR-011	\$ 7,237	\$ 7,237	\$ -	10/21/2003		Paid Off		0.0%	
MHR-018	\$ 6,950	\$ 6,950	\$ -	1/28/2004		Paid Off		0.0%	
MHR-016	\$ 6,640	\$ 6,640	\$ -	3/2/2004	3/1/2024	Paid Off	2/25/2024	0.0%	
MHR-019	\$ 8,000	\$ 8,000	\$ -	5/12/2004		Paid Off		0.0%	
MHR-017	\$ -	\$ -	\$ -	5/21/2004		Written Off		0.0%	
Year 2004									
4 = Total # Loans/Grants									
0 = Total Outstanding	\$ 36,058	\$ 36,058	\$ -						
MHR-020	\$ 12,554	\$ 12,554	\$ -	9/15/2004		Paid Off		0.0%	
MHR-024	\$ 8,000	\$ 8,000	\$ -	12/3/2004		Paid Off		0.0%	
MHR-029	\$ 8,000	\$ 8,000	\$ -	11/1/2004		Written Off		0.0%	
MHR-030	\$ 7,504	\$ 7,504	\$ -	9/23/2004		Paid Off		0.0%	
Year 2005									
7 = Total # Loans/Grants									
2 = Total Outstanding	\$ 69,634	\$ 49,989	\$ 19,645						
MHR-031	\$ 9,235	\$ 1,590	\$ 7,645	9/1/2005	4/1/2016		3/1/2026	0.0%	
MHR-032	\$ 7,302	\$ 7,302	\$ -	9/2/2005		Paid Off		0.0%	
MHR-034	\$ 7,993	\$ 7,993	\$ -	10/19/2005		Paid Off		0.0%	
MHR-036	\$ 15,840	\$ 15,840	\$ -	12/15/2005		Paid Off		0.0%	
MHR-038	\$ 7,064	\$ 7,064	\$ -	8/29/2005		Paid Off		0.0%	
MHR-040	\$ 10,200	\$ 10,200	\$ -	4/11/2006		Paid Off		0.0%	
MHR-047	\$ 12,000	\$ -	\$ 12,000	6/7/2006	6/1/2026		6/1/2026	0.0%	
Year 2006									
6 = Total # Loans/Grants									
2 = Total Outstanding	\$ 67,556	\$ 49,042	\$ 18,514						
MHR-046	\$ 9,697	\$ 9,697	\$ -	7/26/2006		Paid Off		0.0%	
MHR-052	\$ 11,927	\$ 11,927	\$ -	11/14/2006	12/1/2026	Paid Off	11/8/2026	0.0%	
MHR-053	\$ 11,858	\$ 11,858	\$ -	12/20/2006		Paid Off		0.0%	
MHR-054	\$ 11,988	\$ -	\$ 11,988	4/25/2007	5/1/2027		4/19/2027	0.0%	
MHR-055	\$ 10,126	\$ 3,600	\$ 6,526	1/3/2007	1/1/2027		12/27/2026	0.0%	
MHR-056	\$ 11,960	\$ 11,960	\$ -	5/22/2007		Paid Off		0.0%	
Year 2007									
4 = Total # Loans/Grants									
2 = Total Outstanding	\$ 56,346	\$ 32,179	\$ 24,167						
MHR-061	\$ 11,777	\$ -	\$ 11,777	11/8/2007	12/1/2027		11/2/2027	0.0%	
MHR-062	\$ 18,390	\$ 6,000	\$ 12,390	11/20/2007	12/1/2027		11/14/2027	0.0%	
MHR-063	\$ 19,291	\$ 19,291	\$ -	11/20/2007		Paid Off		0.0%	
MHR-064	\$ 6,888	\$ 6,888	\$ -	2/4/2008		Paid Off		0.0%	

Major Home Repair Loans (MHR) - continued As of March 31, 2025									
Loan ID #	Original Loan / Grant Amount	Principal Payments	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate	
Year 2008									
3 = Total # Loans/Grants									
1 = Total Outstanding	\$ 37,224	\$ 37,224	\$ -						
MHR-066	\$ 11,899	\$ 11,899	\$ -	8/21/2008	9/1/2028		8/15/2028	0.0%	
MHR-069	\$ 11,980	\$ 11,980	\$ -	12/29/2008		Written Off		0.0%	
MHR-070	\$ 13,345	\$ 13,345	\$ -	2/12/2009		Paid Off		0.0%	
Year 2009									
6 = Total # Loans/Grants									
1 = Total Outstanding	\$ 102,653	\$ 92,141	\$ 10,512						
MHR-073	\$ 14,137	\$ 3,625	\$ 10,512	12/23/2009	6/1/2013		1/1/2030	0.0%	
MHR-075	\$ 14,397	\$ 14,397	\$ -	9/21/2009	9/1/2013	Paid Off	9/1/2016	0.0%	
MHR-077	\$ 12,597	\$ 12,597	\$ -	11/13/2009	12/1/2013	Paid Off	11/1/2016	0.0%	
MHR-079	\$ 23,168	\$ 23,168	\$ -	11/4/2009		Paid Off		0.0%	
MHR-080	\$ 13,164	\$ 13,164	\$ -	4/16/2010		Paid Off		0.0%	
MHR-082	\$ 25,190	\$ 25,190	\$ -	5/28/2010	6/1/2030	Paid Off	6/1/2030	0.0%	
Year 2010									
13 = Total # Loans/Grants									
6 = Total Outstanding	\$ 256,287	\$ 181,660	\$ 74,627						
MHR-076	\$ 25,110	\$ -	\$ 25,110	7/2/2010	7/1/2030		6/1/2030	0.0%	
MHR-083	\$ 26,232	\$ 26,232	\$ -	10/8/2010		Paid Off		0.0%	
MHR-085	\$ 22,449	\$ 13,200	\$ 9,249	5/14/2014	7/1/2014		7/1/2029	0.0%	
MHR-086	\$ 21,778	\$ 21,778	\$ -	11/29/2010		Paid Off		0.0%	
MHR-087	\$ 19,930	\$ 4,260	\$ 15,670	9/30/2010	9/1/2030		9/23/2030	0.0%	
MHR-088	\$ 21,124	\$ -	\$ 21,124	9/30/2010	10/1/2030		9/24/2030	0.0%	
MHR-089	\$ 3,474	\$ -	\$ 3,474	10/29/2010	11/1/2030		10/22/2030	0.0%	
MHR-090	\$ 16,770	\$ 16,770	\$ -	3/4/2011	4/1/2031	Paid Off	3/8/2031	0.0%	
MHR-092 (Grant)	\$ 12,100	\$ 12,100	\$ -	2/28/2011			n/a	n/a	
MHR-093	\$ 24,390	\$ 24,390	\$ -	2/28/2011	6/1/2016	Paid Off	2/18/2031	0.0%	
MHR-094	\$ 25,020	\$ 25,020	\$ -	4/4/2011	4/1/2031	Paid Off	3/29/2031	0.0%	
MHR-095	\$ 26,790	\$ 26,790	\$ -	6/28/2011	4/1/2015		4/1/2031	0.0%	
MHR-096 (Grant)	\$ 11,120	\$ 11,120	\$ -	4/21/2011			n/a	n/a	
Year 2011									
8 = Total # Loans/Grants									
3 = Total Outstanding	\$ 170,407	\$ 116,606	\$ 53,801						
MHR-098	\$ 22,293	\$ -	\$ 22,293	7/21/2011	8/1/2031		7/13/2031	0.0%	
MHR-099	\$ 19,414	\$ -	\$ 19,414	12/30/2011	1/1/2031		12/21/2031	0.0%	
MHR-100	\$ 18,858	\$ 18,858	\$ -	9/20/2011	6/1/2017	Paid Off	9/14/2016	0.0%	
MHR-101	\$ 26,182	\$ 26,182	\$ -	11/9/2011	12/1/2031	Paid Off	11/2/2016	0.0%	
MHR-102	\$ 6,386	\$ 6,386	\$ -	12/19/2011		Paid Off		0.0%	
MHR-103	\$ 24,974	\$ 12,880	\$ 12,094	1/11/2012	8/1/2017		1/5/2017	0.0%	
MHR-105/to MHR-162	\$ 25,000	\$ 25,000	\$ -	5/14/2012	6/1/2022	Sub-Ordinated	5/8/2017	0.0%	
MHR-107	\$ 27,300	\$ 27,300	\$ -	1/10/2012		Short Sale		0.0%	
Year 2012									
5 = Total # Loans/Grants									
3 = Outstanding Loans	\$ 70,863	\$ 11,870	\$ 58,993						
MHR-106	\$ 28,913	\$ -	\$ 28,913	8/28/2012	9/1/2022		7/1/2022	0.0%	
MHR-112	\$ 12,230	\$ -	\$ 12,230	2/27/2013	3/1/2033		2/20/2033	0.0%	
MHR-113	\$ 17,850	\$ -	\$ 17,850	12/8/2012	12/1/2032		12/4/2032	0.0%	
MHR-114 (Grant)	\$ 1,696	\$ 1,696	\$ -	7/18/2012			n/a	n/a	
MHR-117	\$ 10,174	\$ 10,174	\$ -	6/17/2013		Paid Off		0.0%	

Major Home Repair Loans (MHR) - continued As of March 31, 2025									
Loan ID #	Original Loan / Grant Amount	Principal Payments	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate	
Year 2013									
8 = Total # Loans/Grants									
3 = Total Outstanding	\$ 144,408	\$ 92,001	\$ 52,407						
MHR-091	\$ 12,188	\$ -	\$ 12,188	1/23/2014	8/17/2034		1/1/2027	0.0%	
MHR-118	\$ 27,921	\$ 27,921	\$ -	10/16/2013	10/10/2018	Paid Off	10/10/2018	0.0%	
MHR-119	\$ 11,969	\$ 11,969	\$ -	7/1/2013		Paid Off		0.0%	
MHR-120	\$ 15,100	\$ 15,100	\$ -	11/22/2013	1/1/2014	Paid Off	12/1/2033	0.0%	
MHR-121 (Grant)	\$ 8,457	\$ 8,457	\$ -	9/6/2013			n/a	n/a	
MHR-122 (Grant)	\$ 12,597	\$ 12,597	\$ -	10/3/2013			n/a	n/a	
MHR-123	\$ 24,938	\$ 6,588	\$ 18,350	3/6/2014	5/1/2014		5/1/2034	0.0%	
MHR-124	\$ 31,238	\$ 9,369	\$ 21,869	4/14/2014	8/1/2014		8/1/2034	0.0%	
Year 2014									
4 = Total # Loans/Grants									
1 = Total Outstanding	\$ 62,209	\$ 51,878	\$ 10,331						
MHR-126	\$ 11,140	\$ 11,140	\$ -	9/22/2014	12/1/2014	Paid Off	1/12/2034	0.0%	
MHR-127	\$ 12,558	\$ 12,558	\$ -	2/5/2015		Paid Off		0.0%	
MHR-128	\$ 14,014	\$ 3,683	\$ 10,331	1/14/2015	4/1/2015		3/1/2035	0.0%	
MHR-129	\$ 24,497	\$ 24,497	\$ -	12/30/2014	3/1/2015	Paid Off	3/1/2035	0.0%	
Year 2015									
1 = Total # Loans/Grants									
1 = Outstanding Loans	\$ 37,144	\$ 11,952	\$ 25,192						
MHR-132	\$ 37,144	\$ 11,952	\$ 25,192	12/22/2015	2/1/2016		1/1/2036	0.0%	
Year 2016									
4 = Total # Loans/Grants									
2 = Total Outstanding	\$ 78,871	\$ 43,510	\$ 35,361						
MHR-133	\$ 25,000	\$ 25,000	\$ -	8/16/2016	8/1/2036	Paid Off	7/1/2036	0.0%	
MHR-135	\$ 28,303	\$ 7,808	\$ 20,495	12/9/2016	2/1/2017		1/1/2037	0.0%	
MHR-136	\$ 10,702	\$ 10,702	\$ -	12/5/2016	1/1/2037	Paid Off	1/1/2037	0.0%	
MHR-138	\$ 14,866	\$ -	\$ 14,866	1/20/2017	12/1/2037		1/1/2037	0.0%	
Year 2017									
2 = Total # Loans/Grants									
1 = Total Outstanding	\$ 40,790	\$ 23,015	\$ 17,775						
MHR-137	\$ 28,225	\$ 10,450	\$ 17,775	11/15/2017	12/1/2037		11/1/2037	0.0%	
MHR-145	\$ 12,565	\$ 12,565	\$ -	11/16/2017	1/1/2037	Paid Off		0.0%	
Year 2018									
9 = Total # Loans/Grants									
6 = Total Outstanding	\$ 188,210	\$ 34,541	\$ 153,669						
MHR-140	\$ 14,779	\$ 14,779	\$ -	1/29/2018	1/1/2038	Paid Off	1/29/2038	0.0%	
MHR-142	\$ 9,405	\$ -	\$ 9,405	1/29/2018	1/1/2038		1/29/2038	0.0%	
MHR-146	\$ 32,250	\$ -	\$ 32,250	2/16/2018	2/1/2038		2/16/2038	0.0%	
MHR-147	\$ 13,285	\$ -	\$ 13,285	7/28/2018	7/1/2038		7/28/2038	0.0%	
MHR-149	\$ 5,201	\$ 5,201	\$ -	2/6/2018	2/1/2038	Paid Off	2/1/2038	0.0%	
MHR-150	\$ 5,201	\$ -	\$ 5,201	1/11/2018	1/1/2038		1/11/2038	1.0%	
MHR-151	\$ 12,686	\$ 12,686	\$ -	2/16/2018	3/1/2018	Paid Off	3/1/2038	1.0%	
MHR-154	\$ 70,203	\$ 1,875	\$ 68,328	11/29/2018	11/1/2038		11/29/2038	0.0%	
MHR-162	\$ 25,200	\$ -	\$ 25,200	12/6/2018	12/1/2038		12/6/2038	0.0%	

Major Home Repair Loans (MHR) - continued As of March 31, 2025									
Loan ID #	Original Loan / Grant Amount	Principal Payments	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate	
Year 2019									
6 = Total # Loans/Grants									
5 = Total Outstanding	\$ 158,874	\$ 47,272	\$ 111,602						
MHR-155	\$ 22,442	\$ 6,922	\$ 15,520	2/28/2019	6/1/2019		5/1/2039	1.0%	
MHR-158	\$ 44,800	\$ 901	\$ 43,899	5/15/2019	8/1/2019		6/1/2039	1.0%	
MHR-160	\$ 36,736	\$ 36,736	\$ -	4/26/2019	6/1/2019	Paid Off	5/1/2039	1.0%	
MHR-161	\$ 33,595	\$ 1,526	\$ 32,069	5/8/2019	6/30/2019		6/1/2039	1.0%	
MHR-164	\$ 12,107	\$ -	\$ 12,107	2/13/2020	1/1/2039		1/1/2039	1.0%	
MHR-165	\$ 9,194	\$ 1,187	\$ 8,007	8/1/2019	8/1/2019		7/1/2039	1.0%	
Year 2020									
4 = Total # Loans/Grants									
4 = Total Outstanding	\$ 99,994	\$ 4,735	\$ 95,259						
MHR-163	\$ 23,791	\$ 4,735	\$ 19,056	3/12/2020	3/1/2040		3/1/2040	1.0%	
MHR-168	\$ 30,500	\$ -	\$ 30,500	2/6/2020	2/1/2040		2/1/2040	0.0%	
MHR-173	\$ 3,440	\$ -	\$ 3,440	5/26/2020	5/26/2040		5/26/2040	0.0%	
MHR-177	\$ 42,263	\$ -	\$ 42,263	11/20/2020	11/1/2040		11/1/2040	1.0%	
Year 2021									
8 = Total # Loans/Grants									
7 = Total Outstanding	\$ 482,519	\$ 57,111	\$ 425,408						
MHR-170	\$ 118,000	\$ -	\$ 118,000	5/12/2021	5/1/2041		5/1/2041	0.0%	
MHR-172	\$ 46,652	\$ -	\$ 46,652	3/8/2021	3/1/2041		3/1/2041	0.0%	
MHR-175	\$ 12,336	\$ 2,542	\$ 9,794	1/14/2021	1/1/2041		1/1/2041	1.0%	
MHR-178	\$ 16,376	\$ -	\$ 16,376	3/8/2021	3/1/2041		3/1/2041	0.0%	
MHR-180	\$ 64,941	\$ -	\$ 64,941	3/8/2021	3/1/2041		3/1/2041	0.0%	
MHR-181	\$ 78,228	\$ 5,583	\$ 72,645	9/7/2021	9/1/2041		9/1/2041	0.0%	
MHR-183	\$ 48,986	\$ 48,986	\$ -	9/7/2021	9/1/2041	Paid Off	9/1/2041	0.0%	
MHR-184	\$ 97,000	\$ -	\$ 97,000	9/3/2021	9/1/2041		9/1/2041	0.0%	
Year 2022									
4 = Total # Loans/Grants									
4 = Total Outstanding	\$ 255,382	\$ 2,583	\$ 252,799						
MHR-185	\$ 62,148	\$ -	\$ 62,148	4/5/2022	5/1/2042		5/1/2042	0.0%	
MHR-186	\$ 100,000	\$ -	\$ 100,000	5/23/2022	7/1/2042		7/1/2042	1.0%	
MHR-190	\$ 74,915	\$ 2,583	\$ 72,332	9/19/2022	11/1/2022		10/1/2042	1.0%	
MHR-193	\$ 18,319	\$ -	\$ 18,319	5/26/2022	7/1/2042		7/1/2042	0.0%	
Year 2023									
1 = Total # Loans/Grants									
1 = Total Outstanding	\$ 30,000	\$ -	\$ 30,000						
MHR-194	\$ 30,000	\$ -	\$ 30,000	1/10/2023	7/1/2043		2/1/2043	1.0%	
Year 2024									
8 = Total # Loans/Grants									
8 = Total Outstanding	\$ 467,844	\$ 179	\$ 467,665						
MHR-195	\$ 70,000	\$ 106	\$ 69,894	7/23/2024	9/1/2024		8/1/2044	1.0%	
MHR-196	\$ 95,000	\$ -	\$ 95,000	11/7/2024	1/1/2025		12/1/2044	1.0%	
MHR-198	\$ 21,152	\$ -	\$ 21,152	10/6/2023	10/1/2043		10/1/2043	0.0%	
MHR-200	\$ 20,000	\$ -	\$ 20,000	1/24/2024	3/1/2044		3/1/2044	0.0%	
MHR-201	\$ 34,692	\$ -	\$ 34,692	4/25/2024	7/1/2024		6/30/2044	1.0%	
MHR-204	\$ 65,000	\$ 73	\$ 64,927	7/30/2024	10/1/2024		9/1/2044	1.0%	
MHR-205	\$ 90,000	\$ -	\$ 90,000	7/31/2024	8/1/2044		8/1/2044	0.0%	
MHR-206	\$ 72,000	\$ -	\$ 72,000	10/24/2024	10/1/20244		10/1/2044	0.0%	
Life-to-Date Total									
126 = Total # Loans/Grants									
63 = Total Outstanding	\$ 2,982,409	\$ 1,044,682	\$ 1,937,727						
Original loan amounts may differ from previously reported due to unexpected changes in the scope of work during construction or repairs.									

Major Home Repair Sewer Loans Detail:

Major Home Repair Sewer Loans (MHRS) As of March 31, 2025									
Loan ID #	Original Loan / Grant Amount	Principal Payments	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate	
Year 2012									
4 = Total # Loans/Grants									
2 = Outstanding Loans	\$ 36,114	\$ 15,844	\$ 20,270						
MHRS-01	\$ 7,150	\$ 7,150	\$ -	9/27/2012		Paid Off		0.0%	
MHRS-05	\$ 10,022	\$ -	\$ 10,022	9/18/2012	10/1/2032		9/1/2032	0.0%	
MHRS-06	\$ 10,248	\$ -	\$ 10,248	9/27/2012	12/1/2017		9/20/2017	0.0%	
MHRS-07	\$ 8,694	\$ 8,694	\$ -	9/11/2012	12/1/2017	Paid Off	9/5/2017	0.0%	
Year 2014									
1 = Total # Loans/Grants									
0 = Total Outstanding	\$ 10,770	\$ 10,770	\$ -						
MHRS-04	\$ 10,770	\$ 10,770	\$ -	1/29/2015	4/1/2015	Paid Off	4/1/2035	0.0%	
Year 2016									
2 = Total # Loans/Grants									
1 = Total Outstanding	\$ 50,485	\$ 42,837	\$ 7,486						
MHRS-09	\$ 12,724	\$ 5,076	\$ 7,486	12/19/2016	2/1/2017		1/1/2037	0.0%	
MHRS-10	\$ 37,761	\$ 37,761	\$ -	12/19/2016	2/1/2017	Paid Off	1/1/2037	0.0%	
Year 2017									
2 = Total # Loans/Grants									
1 = Total Outstanding	\$ 31,532	\$ 23,289	\$ 8,243						
MHRS-08	\$ 8,243	\$ -	\$ 8,243	6/15/2017	6/1/2037		6/1/2037	0.0%	
MHRS-11	\$ 23,289	\$ 23,289	\$ -	6/19/2017	8/1/2017	Paid Off	7/1/2037	0.0%	
Year 2023									
1 = Total # Loans/Grants									
1 = Total Outstanding	\$ 16,506	\$ 325	\$ 16,106						
MHRS-0013	\$ 16,506	\$ 325	\$ 16,106	8/31/2023	12/1/2023		12/1/2043	0.0%	
Life-to-Date Total									
10 = Total # Loans/Grants									
5 = Total Outstanding	\$ 145,407	\$ 93,065	\$ 52,105						
<i>Original loan amounts may differ from previously reported due to unexpected changes in the scope of work during construction or repairs.</i>									

Down Payment Assistance Loans & Grants Detail:

Down Payment Assistance - Loans & Grants As of March 31, 2025										
Loan ID #	Original Loan/Grant Amount	Principal Payments & Other	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate		
Year 2000										
1 = Total # Loans/Grants										
0 = Total Outstanding	\$	5,000	\$	5,000	\$	-				
DPA-001	\$	5,000	\$	5,000	\$	-	12/5/2001	Paid Off		0.0%
Year 2001										
11 = Total # Loans/Grants										
0 = Total Outstanding	\$	51,622	\$	51,622	\$	-				
DPA-002	\$	5,000	\$	5,000	\$	-	7/2/2001	Paid Off		0.0%
DPA-004	\$	3,366	\$	3,366	\$	-	8/28/2001	Paid Off		0.0%
DPA-005	\$	5,000	\$	5,000	\$	-	9/4/2001	Paid Off		0.0%
DPA-006	\$	5,000	\$	5,000	\$	-	9/20/2001	Paid Off		0.0%
DPA-007	\$	5,000	\$	5,000	\$	-	9/21/2001	Written Off		0.0%
DPA-008	\$	4,425	\$	4,425	\$	-	10/18/2001	Paid Off		0.0%
DPA-009	\$	3,973	\$	3,973	\$	-	12/5/2001	Paid Off		0.0%
DPA-012	\$	5,000	\$	5,000	\$	-	1/25/2002	Paid Off		0.0%
DPA-011	\$	5,000	\$	5,000	\$	-	1/31/2002	Paid Off		0.0%
DPA-013	\$	4,778	\$	4,778	\$	-	2/28/2002	Paid Off		0.0%
DPA-014	\$	5,080	\$	5,080	\$	-	3/21/2002	Paid Off		0.0%
Year 2003										
8 = Total # Loans/Grants										
0 = Total Outstanding	\$	35,336	\$	35,336	\$	-				
DPA-015	\$	5,000	\$	5,000	\$	-	8/1/2003	Paid Off		0.0%
DPA-016	\$	2,167	\$	2,167	\$	-	8/20/2003	Paid Off		0.0%
DPA-017 (Grant)	\$	5,000	\$	5,000	n/a	12/3/2003		n/a		n/a
DPA-018 (Grant)	\$	5,000	\$	5,000	n/a	1/22/2004		n/a		n/a
DPA-020 (Grant)	\$	3,169	\$	3,169	n/a	2/17/2004		n/a		n/a
DPA-022 (Grant)	\$	5,000	\$	5,000	n/a	4/22/2004		n/a		n/a
DPA-021 (Grant)	\$	5,000	\$	5,000	n/a	4/29/2004		n/a		n/a
DPA-023 (Grant)	\$	5,000	\$	5,000	n/a	6/30/2004		n/a		n/a
Year 2004										
3 = Total # Loans/Grants										
0 = Total Outstanding	\$	14,901	\$	14,901	\$	-				
DPA-024	\$	5,000	\$	5,000	\$	-	9/2/2004	Paid Off		0.0%
DPA-025	\$	4,901	\$	4,901	\$	-	9/28/2004	Paid Off		0.0%
DPA-026	\$	5,000	\$	5,000	\$	-	5/2/2005	Paid Off		0.0%
Year 2006										
1 = Total # Loans/Grants										
1 = Total Outstanding	\$	7,000	\$	5,499	\$	1,501				
DPA-027	\$	7,000	\$	5,499	\$	1,501	7/26/2006	7/17/2026	7/17/2026	0.0%
Year 2007										
2 = Total # Loans/Grants										
1 = Total Outstanding	\$	8,700	\$	3,500	\$	5,200				
DPA-029	\$	5,200	\$	-	\$	5,200	2/28/2008	2/27/2028	2/27/2028	0.0%
DPA-030	\$	3,500	\$	3,500	\$	-		Written Off		0.0%

Down Payment Assistance - Loans & Grants (continued)											
As of March 31, 2025											
Loan ID #	Original Loan/Grant Amount	Principal Payments & Other	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate			
Year 2008											
4 = Total # Loans/Grants											
0 = Total Outstanding	\$	19,379	\$	19,379	\$	-					
DPA-032	\$	6,959	\$	6,959	\$	-	11/21/2008		Written Off		0.0%
DPA-033	\$	2,550	\$	2,550	\$	-	12/22/2008	2/18/2028	Paid Off	12/18/2028	0.0%
DPA-034	\$	6,995	\$	6,995	\$	-	Short Sale		Written Off		0.0%
DPA-035	\$	2,875	\$	2,875	\$	-	5/11/2009	4/27/2029	Paid Off	4/27/2029	0.0%
Year 2009											
5 = Total # Loans/Grants											
0 = Total Outstanding	\$	23,791	\$	23,791	\$	-					
DPA-041	\$	7,000	\$	7,000	\$	-	9/30/2009		Paid Off		0.0%
DPA-042	\$	4,410	\$	4,410	\$	-	10/9/2009	10/7/2029	Paid Off	10/7/2029	0.0%
DPA-044	\$	2,091	\$	2,091	\$	-	11/30/2009		Paid Off		0.0%
DPA-046	\$	7,000	\$	7,000	\$	-	5/12/2010		Paid Off	5/5/2030	0.0%
DPA-055	\$	3,290	\$	3,290	\$	-	6/18/2010		Paid Off		0.0%
Year 2010											
2 = Total # Loans/Grants											
1 = Total Outstanding	\$	8,619	\$	7,000	\$	1,619					
DPA-048	\$	1,619	\$	-	\$	1,619	11/18/2010	10/29/2030		10/29/2030	0.0%
DPA-049	\$	7,000	\$	7,000	\$	-	5/25/2011	5/16/2031	Paid Off	5/16/2031	0.0%
Year 2012											
1 = Total # Loans/Grants											
1 = Total Outstanding	\$	2,250	\$	-	\$	2,250					
DPA-050	\$	2,250	\$	-	\$	2,250	10/24/2012	10/16/2032		10/16/2032	0.0%
Year 2014											
1 = Total # Loans/Grants											
0 = Total Outstanding	\$	3,364	\$	3,364	\$	-					
DPA-051	\$	3,364	\$	3,364	\$	-	9/30/2014		Paid Off		0.0%
Year 2022											
1 = Total # Loans/Grants											
1 = Total Outstanding	\$	27,500	\$	-	\$	27,500					
DPA-059	\$	27,500	\$	-	\$	27,500	4/28/2022	5/1/2052		5/1/2052	1.0%
Life-to-Date Total											
40 = Total # Loans/Grant											
5 = Total Outstanding	\$	207,462	\$	169,392	\$	38,070					
Original loan amounts may differ from previously reported due to unexpected changes in the scope of work during construction or repairs.											

CDBG Loan Detail:

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

CDBG Entitlement Loan - Living Access Support Alliance Loan (LASA)							
As of March 31, 2025							
Loan ID #	Original Loan/Grant Amount	Total Principal Paid	Loans Receivable	Closing Date	First Payment Date	Maturity Date	Interest Rate
2013-01	\$ 250,000	\$ -	\$ 250,000	6/2/2014	6/2/2034	6/2/2034	0.0%
Life-to-Date Total							
1 = Total # Loans							
1 = Outstanding	\$ 250,000	\$ -	\$ 250,000				

HOME:

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

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

HOME Housing Rehabilitation Loans		
As of March 31, 2025		
Program Year	# of Projects	Original Amount
2025	-	\$ -
2024	-	\$ -
2023	-	\$ -
2022	-	\$ -
2021	-	\$ -
2020	-	\$ -
2019	1	\$ 65,000
2018	1	\$ 82,718
2017	1	\$ 39,000
2016	1	\$ 74,611
2015	2	\$ 88,697
2014	-	\$ -
2013	1	\$ 36,258
2012	4	\$ 198,142
2011	2	\$ 131,300
2010	3	\$ 178,130
2009	6	\$ 412,850
2008	7	\$ 289,765
2007	3	\$ 179,627
2006	7	\$ 379,491
2005	7	\$ 286,313
2004	10	\$ 396,715
2003	11	\$ 343,491
2002	5	\$ 155,914
2001	3	\$ 126,899
2000	1	\$ 40,000
Total	76	\$ 3,504,921
Original loan amounts may differ from previously reported due to unexpected changes in the scope of work during construction or repairs.		

HOME Housing Rehabilitation Loan Detail:

HOME Housing Rehabilitation Loans As of March 31, 2025										
Loan ID #	Original Loan Amount	Loan Adj	Net Loan Amount	Principal Paid & Write Offs	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate
Year 2002										
5 = Total # Loans										
1 = Total # O/S	\$ 155,914	\$ -	\$ 155,914	\$ 140,467	\$ 15,447					
LHR-003	\$ 39,028	\$ -	\$ 39,028	\$ 39,028	\$ -	9/15/2004		Paid Off		0.0%
LHR-006	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -	7/22/2002		Paid Off		0.0%
LHR-007	\$ 30,735	\$ -	\$ 30,735	\$ 30,735	\$ -	9/23/2004		Paid Off		0.0%
LHR-008	\$ 15,808	\$ -	\$ 15,808	\$ 361	\$ 15,447	2/28/2003	2/1/2023		2/28/2023	0.0%
LHR-011	\$ 20,343	\$ -	\$ 20,343	\$ 20,343	\$ -	12/3/2004		Paid Off		0.0%
Year 2003										
11 = Total # Loans										
3 = Total # O/S	\$ 343,491	\$ 9,876	\$ 333,615	\$ 248,005	\$ 85,610					
LHR-009	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	7/31/2003	4/1/2023		4/1/2043	0.0%
LHR-012	\$ 45,176	\$ -	\$ 45,176	\$ 45,176	\$ -	10/19/2005		Paid Off		0.0%
LHR-012B	\$ 23,145	\$ -	\$ 23,145	\$ 23,145	\$ -	5/14/2004		Paid Off		0.0%
LHR-013	\$ 35,328	\$ -	\$ 35,328	\$ 35,328	\$ -	9/1/2005		Paid Off		0.0%
LHR-014	\$ 45,560	\$ -	\$ 45,560	\$ 45,560	\$ -	6/1/2004	6/1/2024	Paid Off	6/1/2024	0.0%
LHR-016	\$ 42,304	\$ -	\$ 42,304	\$ 42,304	\$ -	4/11/2006		Paid Off		0.0%
LHR-019	\$ 23,344	\$ 1,792	\$ 21,552	\$ -	\$ 21,552	12/18/2003	12/18/2023		12/18/2043	0.0%
LHR-020	\$ 18,744	\$ -	\$ 18,744	\$ 18,744	\$ -	11/13/2003	11/1/2023	Paid Off	11/13/2023	0.0%
LHR-022	\$ 26,520	\$ -	\$ 26,520	\$ 26,520	\$ -	6/7/2006		Paid Off		0.0%
LHR-026	\$ 28,760	\$ -	\$ 28,760	\$ 4,702	\$ 24,058	5/4/2004	5/1/2024		5/4/2024	0.0%
LHR-032	\$ 14,610	\$ 8,084	\$ 6,526	\$ 6,526	\$ -	6/21/2004		Paid Off		0.0%
Year 2004										
10 = Total # Loans										
2 = Total # O/S	\$ 396,715	\$ 35,664	\$ 361,051	\$ 321,574	\$ 39,477					
LHR-018	\$ 51,089	\$ 19,574	\$ 31,515	\$ 31,515	\$ -	11/14/2006		Paid Off		0.0%
LHR-019B	\$ 19,500	\$ 94	\$ 19,406	\$ (188)	\$ 19,594	4/29/2005	4/29/2025		12/27/2026	0.0%
LHR-021	\$ 34,100	\$ -	\$ 34,100	\$ 34,100	\$ -	7/28/2004	7/1/2024	Paid Off	7/28/2024	0.0%
LHR-025R	\$ 53,097	\$ -	\$ 53,097	\$ 53,097	\$ -	10/11/2004		Paid Off	10/11/2024	0.0%
LHR-027	\$ 47,838	\$ -	\$ 47,838	\$ 47,838	\$ -	4/2/2005		Paid Off		0.0%
LHR-028	\$ 48,000	\$ -	\$ 48,000	\$ 28,117	\$ 19,883	6/6/2005	6/6/2025		6/6/2025	0.0%
LHR-030	\$ 48,000	\$ 15,996	\$ 32,004	\$ 32,004	\$ -	12/16/2004		Paid Off		0.0%
LHR-031	\$ 13,072	\$ -	\$ 13,072	\$ 13,072	\$ -	12/20/2006		Paid Off		0.0%
LHR-039	\$ 38,704	\$ -	\$ 38,704	\$ 38,704	\$ -	3/30/2005	3/30/2025	Paid Off	3/30/2025	0.0%
LHR-041	\$ 43,315	\$ -	\$ 43,315	\$ 43,315	\$ -	5/22/2007		Paid Off		0.0%
Year 2005										
7 = Total # Loans										
2 = Total # O/S	\$ 286,313	\$ -	\$ 286,313	\$ 195,813	\$ 90,500					
LHR-033R	\$ 33,752	\$ -	\$ 33,752	\$ 33,752	\$ -	8/29/2005		Paid Off		0.0%
LHR-034	\$ 52,577	\$ -	\$ 52,577	\$ 52,577	\$ -	8/23/2005	8/23/2025	Paid Off	8/23/2025	0.0%
LHR-038	\$ 26,504	\$ -	\$ 26,504	\$ 26,504	\$ -	2/14/2006		Paid Off		0.0%
LHR-043	\$ 41,480	\$ -	\$ 41,480	\$ 41,480	\$ -	11/8/2007		Paid Off		0.0%
LHR-047	\$ 25,500	\$ -	\$ 25,500	\$ -	\$ 25,500	6/8/2006	6/8/2026		6/8/2026	0.0%
LHR-049	\$ 65,000	\$ -	\$ 65,000	\$ -	\$ 65,000	6/1/2006	6/1/2026		6/1/2026	0.0%
LHR-052	\$ 41,500	\$ -	\$ 41,500	\$ 41,500	\$ -	6/23/2006	6/23/2026	Paid Off	6/23/2026	0.0%
Year 2006										
7 = Total # Loans										
2 = Total # O/S	\$ 379,491	\$ (4,100)	\$ 383,591	\$ 249,696	\$ 133,895					
LHR-040	\$ 42,420	\$ (4,100)	\$ 46,520	\$ 46,520		10/4/2006		Paid Off		0.0%
LHR-050	\$ 52,000	\$ -	\$ 52,000	\$ 52,000	\$ -	8/23/2006	1/1/2013	Paid Off	8/23/2026	0.0%
LHR-053	\$ 73,910	\$ -	\$ 73,910	\$ 73,910	\$ -	10/24/2006		Written Off		0.0%
LHR-054	\$ 47,570	\$ -	\$ 47,570	\$ 47,570	\$ -	1/31/2007	8/1/2017	Paid Off	1/31/2027	0.0%
LHR-055	\$ 69,150	\$ -	\$ 69,150	\$ 16	\$ 69,134	1/31/2007	1/31/2026		1/31/2027	0.0%
LHR-057	\$ 65,039	\$ -	\$ 65,039	\$ 278	\$ 64,761	3/29/2007	3/29/2027		3/29/2027	0.0%
LHR-060	\$ 29,402	\$ -	\$ 29,402	\$ 29,402	\$ -	2/12/2009		Written Off		0.0%
Year 2007										
3 = Total # Loans										
2 = Total # O/S	\$ 179,627	\$ -	\$ 179,627	\$ 57,160	\$ 122,467					
LHR-062	\$ 57,060	\$ -	\$ 57,060	\$ 57,060	\$ -	12/23/2009		Paid Off		0.0%
LHR-058/087	\$ 56,967		\$ 56,967	\$ -	\$ 56,967	8/17/2007	8/17/2018		8/17/2027	0.0%
LHR-063	\$ 65,600	\$ -	\$ 65,600	\$ 100	\$ 65,500	1/31/2008	2/1/2028		1/31/2028	0.0%

HOME Housing Rehabilitation Loans - continued As of March 31, 2025										
Loan ID #	Original Loan Amount	Loan Adj	Net Loan Amount	Principal Paid & Write Offs	Loans Receivable	Closing Date	First Payment Date	Status	Maturity Date	Interest Rate
Year 2008										
7 = Total # Loans										
2 = Total # O/S	\$ 289,765	\$ 750	\$ 289,015	\$ 200,569	\$ 88,446					
LHR-066	\$ 36,915	\$ -	\$ 36,915	\$ 36,915	\$ -	7/2/2010		Paid Off		0.0%
LHR-068	\$ 49,085	\$ -	\$ 49,085	\$ 49,085	\$ -	10/10/2008	10/10/2028	Paid Off	10/10/2028	0.0%
LHR-069	\$ 26,450	\$ -	\$ 26,450	\$ 181	\$ 26,269	2/24/2009	12/19/2028		2/24/2029	0.0%
LHR-070	\$ 38,050	\$ -	\$ 38,050	\$ 38,050	\$ -	10/10/2008		Paid Off		0.0%
LHR-071	\$ 62,845	\$ -	\$ 62,845	\$ 668	\$ 62,177	10/10/2008	10/10/2028		10/10/2028	0.0%
LHR-072	\$ 50,070	\$ 750	\$ 49,320	\$ 49,320	\$ -	9/30/2010		Paid Off		0.0%
LHR-073	\$ 26,350	\$ -	\$ 26,350	\$ 26,350	\$ -	4/10/2009	4/10/2029	Paid Off	4/10/2029	0.0%
Year 2009										
6 = Total # Loans										
2 = Total # O/S	\$ 412,850	\$ -	\$ 412,850	\$ 295,976	\$ 116,874					
LHR-074	\$ 59,525	\$ -	\$ 59,525	\$ 3,242	\$ 56,283	10/2/2009	10/2/2029		10/2/2029	0.0%
LHR-076	\$ 64,300	\$ -	\$ 64,300	\$ 64,300	\$ -	11/6/2009	11/1/2029	Paid Off	11/6/2029	0.0%
LHR-077	\$ 83,100	\$ -	\$ 83,100	\$ 83,100	\$ -	11/9/2011		Paid Off		0.0%
LHR-078	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -	9/15/2009	9/15/2029	Paid Off	9/15/2029	0.0%
LHR-080	\$ 61,685	\$ -	\$ 61,685	\$ 1,094	\$ 60,591	12/17/2009	12/31/2029		12/17/2029	0.0%
LHR-082	\$ 79,240	\$ -	\$ 79,240	\$ 79,240	\$ -	2/16/2010	2/16/2030	Paid Off		0.0%
Year 2010										
3 = Total # Loans										
1 = Total # O/S	\$ 178,130	\$ -	\$ 178,130	\$ 152,672	\$ 25,458					
LHR-081	\$ 59,150	\$ -	\$ 59,150	\$ 59,150	\$ -	1/31/2011	12/28/2030	Paid Off	1/31/2031	0.0%
LHR-085	\$ 52,200	\$ -	\$ 52,200	\$ 26,742	\$ 25,458	2/2/2011	2/18/2031		2/2/2031	0.0%
LHR-086	\$ 66,780	\$ -	\$ 66,780	\$ 66,780	\$ -	5/5/2011	5/5/2031	Paid Off	5/5/2031	0.0%
Year 2011										
2 = Total # Loans										
2 = Total # O/S	\$ 131,300	\$ -	\$ 131,300	\$ 12,664	\$ 118,636					
LHR-090	\$ 47,500	\$ -	\$ 47,500	\$ 12,427	\$ 35,073	4/5/2012	4/5/2032		4/5/2029	0.0%
LHR-091	\$ 83,800	\$ -	\$ 83,800	\$ 237	\$ 83,563	5/8/2012	5/8/2032		5/8/2032	0.0%
Year 2012										
4 = Total # Loans										
2 = Total # O/S	\$ 198,142	\$ -	\$ 198,142	\$ 76,553	\$ 121,589					
LHR-094	\$ 31,467	\$ -	\$ 31,467	\$ 31,467	\$ -	9/28/2012	9/28/2032	Paid Off	9/28/2032	0.0%
LHR-095	\$ 41,175	\$ -	\$ 41,175	\$ 41,175	\$ -	12/30/2014		Paid Off		0.0%
LHR-096	\$ 50,000	\$ -	\$ 50,000	\$ 561	\$ 49,439	1/23/2013	1/29/2018		1/23/2033	0.0%
LHR-097	\$ 75,500	\$ -	\$ 75,500	\$ 3,350	\$ 72,150	2/20/2013	2/20/2033		4/20/2033	0.0%
Year 2013										
1 = Total # Loans										
1 = Total # O/S	\$ 36,258	\$ -	\$ 36,258	\$ 26,565	\$ 9,693					
LHR-066R	\$ 36,258	\$ -	\$ 36,258	\$ 26,565	\$ 9,693	8/27/2013	10/1/2013		10/1/2028	0.0%
Year 2015										
2 = Total # Loans										
1 = Total # O/S	\$ 88,697	\$ -	\$ 88,697	\$ 49,597	\$ 39,100					
LHR-099X/018	\$ 15,947	\$ -	\$ 15,947	\$ 15,947	\$ -	12/29/2015	1/1/2016	Paid Off	12/29/2035	0.0%
LHR-100	\$ 72,750	\$ -	\$ 72,750	\$ 33,650	\$ 39,100	9/28/2015	11/1/2015		10/31/2035	0.0%
Year 2016										
1 = Total # Loans										
0 = Total # O/S	\$ 74,611	\$ -	\$ 74,611	\$ 74,611	\$ -					
LHR-101	\$ 74,611	\$ -	\$ 74,611	\$ 74,611	\$ -	8/26/2016	8/26/2036	Paid Off	7/1/2036	0.0%
Year 2017										
1 = Total # Loans										
0 = Total # O/S	\$ 39,000	\$ -	\$ 39,000	\$ 39,000	\$ -					
LHR-103	\$ 39,000	\$ -	\$ 39,000	\$ 39,000	\$ -	1/3/2018	3/1/2018	Paid Off	2/1/2038	0.0%
Year 2018										
1 = Total # Loans										
1 = Total # O/S	\$ 82,718	\$ 7,718	\$ 75,000	\$ -	\$ 75,000					
LHR-01	\$ 82,718	\$ 7,718	\$ 75,000	\$ -	\$ 75,000	7/28/2018	8/1/2038		8/1/2038	0.0%
Year 2019										
1 = Total # Loans										
1 = Total # O/S	\$ 65,000	\$ -	\$ 65,000	\$ -	\$ 65,000					
LRH-01	\$ 65,000	\$ -	\$ 65,000	\$ -	\$ 65,000	3/12/2020	1/1/2040		1/1/2040	0.0%
76 = Total # Loans										
25 = Total # O/S	\$ 3,504,921	\$ 49,908	\$ 3,455,013	\$ 2,307,821	\$ 1,147,192					
Original loan amounts may differ from previously reported due to unexpected changes in the scope of work during construction or repairs.										

Section 108:

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

In 2012, the City of Lakewood applied for and was allocated \$2,888,000 in Section 108 Loan Guarantee funding from HUD. To be eligible for continuation of this loan program, the City must reapply every five years, which the City did not. If the City were to reapply, the City may be eligible for \$1,978,905 as of December 31, 2024 (maximum loan amount is five times the current allocation of \$533,581 less outstanding principal balances of \$689,000). Changes in underwriting requirements and complexity, new administrative and programmatic regulations, along with additional HUD charges and increasing commercial borrowing rates were some of the determining factors to not reapply and pursue this type of financing source only as last resort.

Section 108 Loans As of March 31, 2025								
Loan ID #	Original Loan/Grant Amount	Total Principal Paid	Total Interest Paid	Loan Balance	Closing Date	First Payment Date	Maturity Date	Interest Rate
Year 2014								
1 = Total # Loans								
1 = Total # O/S	\$ 700,000	\$ 291,000	\$ 195,058	\$ 409,000				
Curbside Motors	\$ 700,000	\$ 291,000	\$ 195,058	\$ 409,000	12/5/2014	8/1/2015	8/1/2034	4.25%
Year 2015								
1 = Total # Loans								
1 = Total # O/S	\$ 310,000	\$ 83,000	\$ 104,275	\$ 227,000				
Living Access Support Alliance (LASA)	\$ 310,000	\$ 83,000	\$ 104,275	\$ 227,000	5/28/2015	8/1/2020	8/1/2034	4.25%
Year 2017								
1 = Total # Loans								
0 = Total # O/S	\$ 141,000	\$ 141,000	\$ 6,349	\$ -				
City of Lakewood 108th Street	\$ 141,000	\$ 141,000	\$ 6,349	\$ -	8/31/2017	8/1/2018	8/31/2020	1.5% variable
Life-to-Date Total								
3 = Total # Loans								
2 = Total # O/S	\$ 1,151,000	\$ 515,000	\$ 305,682	\$ 636,000				

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

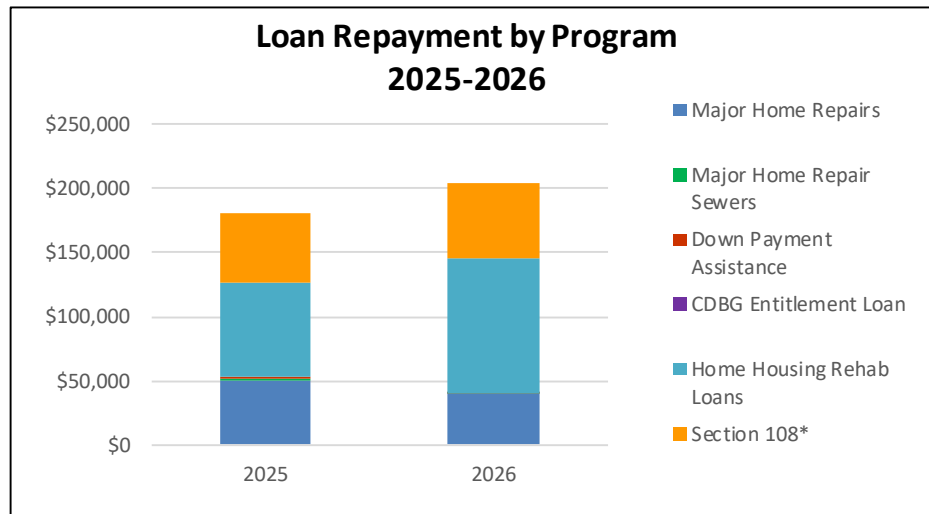
A Section 108 Loan in the amount of \$700,000 was issued in 2014 for Curbside Motors Incorporated and another for \$310,000 in 2015 for Living Access Support Alliance by the United States Department of Housing and Urban Development (HUD) to the City. The outstanding combined principal balance as of March 31, 2025 of \$636,000 is being repaid by a third party and, therefore, is not recognizable as debt on the City's long-term debt schedule or City's financials.

Loan Repayment by Program

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

Loan Repayment by Program	2025	2026	2027-2040	2041-2060
Major Home Repairs	\$ 50,547	\$ 39,430	\$ 747,577	\$ 1,100,173
Major Home Repair Sewers	948	948	38,903	11,306
Down Payment Assistance	1,053	448	9,069	27,500
CDBG Entitlement Loan	-	-	250,000	-
Home Housing Rehab Loans	73,788	104,900	887,358	81,146
Section 108*	55,000	58,000	523,000	-
Total	\$ 181,336	\$ 203,726	\$ 2,455,907	\$ 1,220,125
Average Annual Years 2027-2040			\$ 175,422	
Average Annual Years 2041-2060				\$ 61,006

*Includes: HUD Section 108 = 108th St., HUD LASA, HUD Curbside Motors



CDBG Fund Summary

The following tables provide the fund's financial information.

Fund 190 CDBG Balance Sheet As of March 31, 2025		
Assets:		
Cash	\$	(26,513)
Due From Other Governments	\$	59,225
Notes/Loan Receivable - CDBG Down Payment Assistance	\$	38,070
Notes/Loan Receivable - CDBG Major Home & Sewer Repairs	\$	1,989,832
Notes/Loan Receivable - CDBG LASA	\$	250,000
Total Assets	\$	2,310,614
Liabilities:		
Accounts Payable	\$	-
Retainage Payable		21,912
Payroll Payable		12,066
Total Liabilities	\$	34,188
Fund Balance (Restricted)	\$	2,276,426
Total Liabilities & Fund Balance	\$	2,310,614

Fund 190 CDBG Summary	Year-to-date through March 31, 2025			
	Beginning	Revenue	Expenditure	Fund
CDBG	\$ 2,287,484	\$ 109,869	\$ 128,175	\$ 2,269,178
HOME	-	5,124	5,124	-
Nisqually Tribal	7,248	-	-	7,248
Total	\$ 2,294,732	\$ 114,993	\$ 133,299	\$ 2,276,425

Fund 190 CDBG	Beginning	Revenue	Expenditure	Ending
CDBG	\$ 2,287,484	\$ 109,869	\$ 128,175	\$ 2,269,178
Administration	(23,377)	36,652	37,822	(24,547)
Administration - FFY 2024/25	-	36,652	36,652	-
Administration - Revolving Program Income ¹	(23,377)	-	1,170	(24,547)
Public Service	-	21,715	21,715	-
Emergency Payments Program	-	21,715	21,715	-
Housing Programs	2,060,861	51,502	68,638	2,043,725
Major Home Repair/Sewer	(18,112)	40,030	43,830	(21,912)
Admin of HOME Programs	-	9,819	9,819	-
Major/DPA Revolving Loans ²	2,078,973	1,653	14,989	2,065,636
Affordable Housing	250,000	-	-	250,000
CDBG Loan	250,000	-	-	250,000
HOME	\$ -	\$ 5,124	\$ 5,124	\$ -
Administration	-	4,477	4,477	-
HOME ARP	-	647	647	-
NISQUALLY & OTHER	\$ 7,248	\$ -	\$ -	\$ 7,248
Emergency Assist Displaced Residents	441	-	-	441
Emergency Assist Displaced Residents	441	-	-	441
Minor Home Repairs	6,807	-	-	6,807
Minor Home Repairs	6,807	-	-	6,807
Total	\$ 2,294,732	\$ 114,993	\$ 133,299	\$ 2,276,425

¹ Loan payment program income expenditures.

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

Fund 191 Neighborhood Stabilization Program

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

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

Neighborhood Stabilization Program	Year-to-date through March 31, 2025			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Neighborhood Stabilization Program 3	\$ 14,148	\$ -	\$ -	\$ 14,148
Total	\$ 14,148	\$ -	\$ -	\$ 14,148

Fund 192 South Sound Military Communities Partnership

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

Fund 192 SSMCP Balance Sheet As of Marh 31, 2025		
Assets:		
Cash	\$	114,994
Lease Receivable*		113,759
Total Assets	\$	228,753
Liabilities:		
Payroll Payable	\$	9,586
Interfund Loan Payable		62,963
Deferred Inflow		18,000
Unearned Revenue*		113,759
Total Liabilities	\$	204,308
Fund Balance	\$	24,445
Total Liabilities & Fund Balance	\$	228,753

*Required GASB 87 Lease accounting for Tactical Tailor.

South Sound Military Communities Partnership	2025	
	Annual Budget	Actual YTD Mar
Operating Revenues:		
SSMCP Participation - City of Lakewood	\$ 75,000	\$ 75,000
SSMCP Participation - Others	269,550	23,700
Contributions & Donations	8,000	-
Total Operating Revenues	\$ 352,550	\$ 98,700
Operating Expenditures:		
Personnel	280,228	65,289
Other Services & Charges	72,322	7,250
Total Operating Expenditures	\$ 352,550	\$ 72,539
Subtotal Operating Revenues Over/(Under) Uses	\$ -	\$ 26,161
Other Sources:		
Tactical Tailor Building Acquisition:		
Tactical Tailor Lease & Other Reimbursements	130,999	32,750
Subtotal	130,999	32,750
North Clear Zone Property Purchase		
State Grant - Department of Commerce	13,750	13,749
Subtotal	13,750	13,749
Total Other Sources	\$ 144,749	\$ 46,499
Other Uses:		
Tactical Tailor Building Acquisition:		
Tactical Tailor Lease & Other Costs	10,999	2,750
Subtotal	10,999	2,750
Total Other Uses	\$ 10,999	\$ 2,750
Subtotal Other - Sources Over/(Under) Uses	\$ 133,750	\$ 43,749
Total Sources	\$ 497,299	\$ 145,199
Total Uses	\$ 363,549	\$ 75,288
Total - Sources Over/(Under) Uses	\$ 133,750	\$ 69,911
Beginning Fund Balance	\$ (45,465)	\$ (45,465)
Ending Balance	\$ 88,285	\$ 24,445

Fund 196 American Rescue Plan Act (ARPA)

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

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

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

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

Eligible uses include:

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

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

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

Per Treasury, the funds may accumulate interest, which the City may keep and use at its discretion. Interest earnings have been allocated to other ARPA related programs.

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

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

American Rescue Plan Act (ARPA)							
Program	Obligated Amounts as of 5/20/25	Actual					
		2021	2022	2023	2024	2025 YTD March	Life to Date
Current Projects:							
Boys & Girls Club	237,374	-	46,738	41,394	70,093	6,777	165,002
Dolly Parton Imagination Library	77,426	-	-	6,075	16,681	1,756	24,511
LASA Gravelly Lake Phase 3	1,000,000	-	-	-	720,250	19,420	739,670
LWD Admin Costs Post 2024	160,000	-	-	-	-	15,098	15,098
LWD Camp Murray Boat Launch Master Plan	100,000	-	-	-	-	-	-
LWD City Hall Beam Project	350,000	-	-	-	-	-	-
LWD City Reader Boards	320,000	-	-	8,560	15,831	4,058	28,449
LWD Edgewater & Downtown Parks	1,753,900	-	-	104,041	2,692,006	-	2,796,048
LWD Legal PRA: LPD Body Cameras Operations	768,490	15,815	190,430	274,811	193,967	21,422	696,446
LWD Street End Pilot Project	500,000	-	-	-	-	-	-
LWD Urban Forestry Prog	340,000	-	-	-	143,286	6,707	149,993
Pierce County Village	1,000,000	-	-	-	-	-	-
Rebuilding Together South Sound	341,250	-	65,000	46,537	62,310	-	173,847
Tacomaprobono Housing Justice	472,500	-	102,023	159,599	123,555	34,898	420,075
YMCA Programs:	316,853	-	16,812	75,041	69,600	-	161,453
YMCA Child Care, Summer Day Camp, Afterschool	-	-	14,362	-	34,110	-	48,472
YMCA Summer Learning Academies	-	-	2,450	75,041	-	-	77,491
YMCA Water Safety/Swim, Youth Sports, Art, Gymnastics	-	-	-	-	35,490	-	35,490
Total - Current Projects	\$ 7,737,793	\$ 15,815	\$ 421,003	\$ 716,058	\$ 4,107,579	\$ 110,137	\$ 5,370,592
Completed Projects:							
Aspen Court	300,000	1,000,000	(700,000)	-	-	-	300,000
Buffalo Museum	5,000	-	-	2,500	2,500	-	5,000
Emergency Services Alert & Warning System	1,065	1,065	-	-	-	-	1,065
Habitat for Humanity Boat Street Project	242,000	-	-	229,451	12,549	-	242,000
LWD CSAB 1% Funds Career Team Workforce Training	72,143	-	36,313	35,830	-	-	72,143
LWD CSAB 1% Funds Youth Mental Health	68,000	-	34,000	34,000	-	-	68,000
LWD 2024 Comprehensive Plan SEIS	86,905	-	-	-	86,905	-	86,905
LWD American Lake Park Improvement Plan	78,500	-	-	78,500	-	-	78,500
LWD City Hall HVAC	525,000	-	5,146	169,872	349,983	-	525,000
LWD City Hall Space Evaluation	101,412	-	60,755	40,658	-	-	101,412
LWD City Website and Multilingual Services	15,051	1,046	14,005	-	-	-	15,051
LWD Energy Audit Improvements	500,000	-	-	-	500,000	-	500,000
LWD HR Temporary Staffing for COVID Tracing	3,133	1,098	2,035	-	-	-	3,133
LWD Indirect Admin Cost	235,266	48,786	77,230	63,496	45,753	-	235,266
LWD Municipal Court Technology Improvements	141,750	-	54,976	86,774	-	-	141,750
LWD Police Body Cameras & Video Storage	102,944	98,044	4,900	-	-	-	102,944
LWD Police Retention Bonus	607,500	-	607,500	-	-	-	607,500
LWD Shoreline Master Program/Critical Areas Ord	16,475	-	-	-	16,475	-	16,475
LWD Springbrook Connections	49,950	-	-	49,950	-	-	49,950
Emergency Food Network Monte Vista Warehouse	1,000,000	-	-	750,000	250,000	-	1,000,000
Nourish Pierce County	2,000,000	-	-	1,250,000	750,000	-	2,000,000
Pierce County BIPOC Business Accelerator Contribution	500,000	99,250	400,750	-	-	-	500,000
Warriors of Change	34,170	34,170	-	-	-	-	34,170
West Pierce Fire & Rescue	229,990	-	158,090	71,900	-	-	229,990
Youth Employment Program	84,000	-	26,352	30,364	27,283	-	84,000
Total - Completed Projects	\$ 7,000,254	\$ 1,283,459	\$ 782,051	\$ 2,893,295	\$ 2,041,448	\$ -	\$ 7,000,254
Total	\$ 14,738,047	\$ 1,299,275	\$ 1,203,054	\$ 3,609,353	\$ 6,149,028	\$ 110,137	\$ 12,370,846
ARPA Grant Award							\$ 13,766,236
Interest Earning LTD 12/31/2024							\$ 948,731
Subtotal							\$ 14,714,967
2025 Interest YTD 3/31/2025							\$ 23,081
Total Sources LTD 3/31/2025							\$ 14,738,047
Unspent Balance 3/31/2025 (includes 2025 Q1 Interest)							\$ 2,367,201

CURRENT PROJECTS

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

Life-to-date expenditures total \$165,002.

The City obligated funds to provide Teen Service Programs (“Teen Late Nights”, “Teen Mental Health First Aid”, “Talk Saves Lives”) over a 5 year period ending in 2026.

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

Life-to-date expenditures total \$24,511.

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

LASA Gravelly Lake Phase 3 – Total Obligated \$1,000,000

Life-to-date expenditures total \$739,670.

The City obligated funds to support the Living Access Support Alliance (LASA) Gravelly Lake Commons project, which will provide 25 new units of affordable housing for low-income households.

Indirect Administration Post 2024 – ARPA Coordinator & ARPA Manager – Total Obligated \$160,000

Life-to-date expenditures total \$15,098.

The City obligated funds to provide limited-term positions in support of ARPA Program between January 1, 2025 and December 31, 2026. Funded staff positions include the ARPA Program Manager and ARPA Program Coordinator as well as the Finance support of the program.

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

Life-to-date expenditures total \$0.

The City obligated funds to partner with the WA Military Department to develop a master plan for the improvement of the Camp Murray boat launch. Once the master plan is completed, the City and the WA Military Department can apply for state grants to support future development of the site.

City Hall Beam Project - Total Obligated \$350,000

Life-to-date expenditures total \$0.

The City obligated funds to replace, seal and protect the exposed exterior beams on City Hall building.

City Reader Boards – Total Obligated \$320,000

Life-to-date expenditures total \$28,449.

The City obligated funds to purchase up to 2 Lakewood reader boards to improve the City’s ability to communicate with the community.

Edgewater & Downtown Park(s) - Total Obligated \$1,753,900

Life-to-date expenditures total \$2,796,048.

The City obligated an initial \$724,721 plus any unspent funds from other completed ARPA projects through 2026 for expenditures related to the improvements at Edgewater and the creation of one or two Downtown park(s), including legal fees and property acquisition costs.

LPD Body-Worn Cameras & Public Records Administration – Total Obligated \$768,490

Life-to-date expenditures total \$696,446.

The City obligated funds to support administration of the LPD Body-Worn Camera PRA program. Staffing includes Records Specialist 1.0 FTE beginning August 2021 and Associate Attorney 1.0 FTE beginning in January 2022.

Lakewood Street End Pilot Project – Total Obligated \$500,000

Life-to-date expenditures total \$0.

The City obligated funds to design, permit and construct an improved street end at Westlake Avenue SW on Lake Steilacoom. The schedule is to design the project in 2025 and construct it in 2026.

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

Life-to-date expenditures total \$149,993.

The City obligated funds to establish and administrate an Urban Forestry Program through 2026.

Tacoma Rescue Mission Good Neighbor Village Project – Total Obligated \$1,000,000

Life-to-date expenditures total \$0.

The City obligated funds to support the construction of Good Neighbor Village provided funding for Phase One was secured prior to December 31, 2024. The project will place chronically homeless, including veterans, in permanent supportive housing. Good Neighbor Village plans to set aside 25 micro-homes for veterans.

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

Life-to-date expenditures total \$173,847.

The City obligated funds to RTSS to make residential unit repairs or modifications within Lakewood for eligible ARPA beneficiaries and participate in at least one community resource fair each year in the city.

Tacomaprobona Housing Justice (2022-2026) – Total Obligated \$472,500

Life-to-date expenditures total \$420,075.

The City obligated funds to provide legal support for Lakewood residents experiencing risk or actual eviction.

YMCA Child and Teen Care Service Programs– Total Obligated \$316,853

Life-to-date expenditures total \$161,453.

The City obligated funds to YMCA to in turn provide Child and Teen Service Programs as follows:

- Child Care before/after, Summer/Winter Day Camp / LTD Exp \$48,472
- Summer Learning Academies (Y on the Fly; Leaders in Training/Teen Memberships / LTD Exp \$44,491
- Water Safety/Swimming Lessons, Youth Sports, and Gymnastics / LTD Exp \$35,490

COMPLETED PROJECTS

Aspen Court

Completed / Total Expenditures \$300,000

In 2021, the City provided \$1 million (\$300,000 as permanent financing and \$700,000 as a bridge loan), used in combination with funds from the City of Tacoma and Pierce County, by Low Income Housing Institute (LIHI) to purchase the former Comfort Inn building and pay associated costs of closing. The hotel was converted into an emergency shelter through 2023 and then converted to permanent supportive housing. The bridge loan was repaid to the City in October 2022.

Buffalo Museum – Labor Day Event

Completed / Total Expenditures \$5,000

The City provided \$2,500 in both 2023 and 2024 to support the 9th and 10th Cavalry Buffalo Soldiers Museum Labor Day Festival. The events provided significant educational, historical and cultural resources and honored our military labor force.

Emergency Services “Red Alert” Alert & Warning System

Completed / Total Expenditures \$1,065

The City provided funds for the 2021 annual subscription/personnel costs for membership in the coalition that provides emergency management services to Lakewood, University Place, West Pierce Fire and Rescue

and Steilacoom.. The system allows the coalition to send emergency messages via reverse 911 to landlines and/or to any cell phone within the alert boundary. It allows residents to subscribe for routine messages from the City.

Habitat for Humanity Boat Street Project

Completed / Total Expenditures \$242,000

The City provided funds for off-site construction costs (including sanitary sewer extension, water main extension and hydrants, storm drainage, joint utility trench, and public street work (paving sidewalk, traffic control, etc.)) for the Boat Street project building affordable housing units in the Tillicum neighborhood.

Workforce Development Program

Completed / Total Expenditures \$72,143

Consistent with the City's Community Services Advisory Board (CSAB) and Lakewood's Promise Advisory Board priorities, the City provided funds in 2022 and 2023 to support workforce development programming.

Youth Mental Health Program

Completed / Total Expenditures \$68,000

Consistent with the City's Community Services Advisory Board (CSAB) and Lakewood's Promise Advisory Board priorities, the City provided funds in 2022 and 2023 to support youth mental health programming in partnership with the Clover Park School District.

2024 Comprehensive Plan Supplemental Environmental Impact Statement (SEIS)

Completed / Total Expenditures \$86,905

The City funded needed 2024 Comprehensive Plan Periodic Review Transportation Element updates and the expanded SEIS per state laws from HB 1110 and HB 1337, which address the state's acute housing shortage and accessory dwelling units (ADUs) respectively.

American Lake Park Improvement Plan

Completed / Total Expenditures \$78,500

The City funded improve American Lake Park. These funds were reobligated from a different ARPA proposal that was ultimately canceled (handwashing stations at city parks without restrooms.)

City Hall HVAC Air Handlers and Bipolar Ionization

Completed / Total Expenditures \$525,000

The City provided funds for the replacement of City Hall's air handlers and, an air cleaning bipolar ionization system to reduce exposure risks to recirculating pathogens throughout City Hall in public and employee spaces. Upgrading the HVAC system at City Hall was also a first step to meet the WA State clean building energy efficiency legislation requirements.

City Hall Space Reconfiguration Study

Completed / Total Expenditures \$101,412

The City conducted a study exploring how to reconfigure the City's operations in City Hall to the two lower floors in order to open up the 3rd floor for other uses.

City Website and Multilingual Services

Completed / Total Expenditures \$15,051

The City provided funds for the implementation of transition software and a comprehensive overhaul of the City's website for usability improvements, including adding translation options of City website content.

Energy Audit Improvements

Completed / Total Expenditures \$500,000

Continuing the work begun with funds obligated to replace the air handlers, the City provided funds to replace the City Hall's low efficiency boilers with high efficiency gas fired condensing boilers.

HR Temporary Staffing for COVID Tracing

Completed / Total Expenditures \$3,133

The City funded a temporary, part-time position through Human Resources for the purpose of tracking employees who test positive and/or are exposed to COVID-19 and working with affected employees to comply with state COVID protocols.

Indirect ARPA Program Administration through 2024 – Finance Support & ARPA Manager & Coordinator

Completed / Total Expenditures \$235,266

The City funded several staff positions in charge of indirect ARPA Program administrative costs through 12/31/2024. Finance Department supported the program to ensure compliance with financial accounting, auditing and interim/annual reporting. A part-time ARPA Coordinator position was established to assist the ARPA Program Manager, and serve as the City's point of contact for Lakewood residents and businesses seeking ARPA assistance.

Municipal Court Technology Improvements

Completed / Total Expenditures \$141,750

The City funded the comprehensive update of technology used in Municipal Court, including to allow for hybrid and remote operations in compliance with COVID protocols and create new recording and archival capacity.

Lakewood Police Department (LPD) Purchase of Body Cameras & Video Storage Equipment

Completed / Total Expenditures \$102,944

The City partially funded the purchase of 80 body-worn camera technology packages (including cameras, docking stations, software with training, and a 5-year service plan). Other project funding included state legislative funding for police reform of \$238,260 and federal seizure \$18,501.

Lakewood Police Department (LPD) Officer Retention Bonus

Completed / Total Expenditures \$607,500

The City provided funds to create a one-time \$7,500 retention bonus funded with ARPA funds for 81 police officers in exchange for a commitment to remain with the department for three years and prevent a serious staffing shortage will from multiple concurrent retirements.

Shoreline Master Program/Critical Areas Ordinance

Completed / Total Expenditures \$16,475

The City funded work to update the City's critical areas regulations (CAO) in LMC Title 14 as part of the 2024 Comprehensive Plan Periodic Review process and perform updates consistent with the 2019 Lakewood Shoreline Master Program (SMP).

Springbrook Connections

Completed / Total Expenditures \$49,950

The City funded the 2023 costs of office space and operational support for Springbrook Connections, including: rent and utilities; program supplies and staffing for ongoing community outreach and referral services; mailboxes for homeless individuals; and monthly meetings and annual programs managed and

maintained by the Springbrook Connections organization. Programs included free community meals, ongoing access to free resources (clothes, baby supplies, food), summer youth programs, community garden and seasonal events.

Emergency Food Network (EFN) Monte Vista Warehouse Funding

Completed / Total Expenditures \$1,000,000

The City provided funds to EFN to construct a second food bank storage warehouse at its Monte Vista location.

Nourish Pierce County (NPC) Food Bank Building Funding

Completed / Total Expenditures \$2,000,000

The City provided funds to support Nourish Pierce County's purchase and renovation of a building to relocate and expand its food bank services in Lakewood. The City provided an initial \$1,250,000. The City's proviso to provide a 1-to-1 match of up to \$750,000 in additional funds if Nourish Pierce County successfully raises over \$1,000,000 was met, so the total support was \$2,000,000.

Pierce County BIPOC Business Accelerator Contribution

Completed / Total Expenditures \$500,000

In 2021 and 2022, the City provided financial support in partnership with Pierce County to fill training and financial gaps and offer opportunities to grow entrepreneurship and help Black, Indigenous and People of color (BIPOC) communities and small and micro businesses grow their companies.

Lakewood's contribution was dedicated to: training for a 6 week Lakewood-specific business 14 member cohort (\$140,000); \$254,030 Matching Grant Awards for Small Business Economic Assistance; \$35,000 Commercial Lease Reimbursements; and \$70,970 Professional Service Grants

Youth Leadership Training Program (Warriors of Change)

Completed / Total Expenditures \$34,170

In 2021, the City provided funding in partnership with Communities in School of Lakewood (CIS Lakewood) for the Warriors of Change 2021, the pilot program of a 6-week leadership development project-based learning experience for Clover Park High School rising seniors, with the hope that the program can grow to expand and serve more students for futures year. Funding covered CIS Lakewood's portion of the Warriors Change Program as well as cash incentives for student participants (\$14,090 for Program personnel costs; \$14,520 for Students and alumni stipend/incentives; \$4,800 for Administration; \$760 for Other/supplies)

West Pierce Fire & Rescue (WPFR) Technology Upgrades

Completed / Total Expenditures \$299,990

The City provided funds to: update WPFR's Department Operations Center (DOC) and backup DOCS to better communicate with the City and stakeholders during times of emergency or disaster, including technology to hold virtual meetings and HAM radios; and the translation of basic emergency messages into additional languages to better serve the community.

NW Youth Corps Youth Employment Program

Completed / Total Expenditures \$84,000

The City funded a traditional Youth Corp work crew program for the 2022, 2023, and 2024 summer seasons. The 12-week program included hands-on work throughout the City as well as leadership and employment readiness training; funds covered 2 recreation leaders \$25,000; 8 youth workers \$57,000; and fuel and program supplies \$1,000.

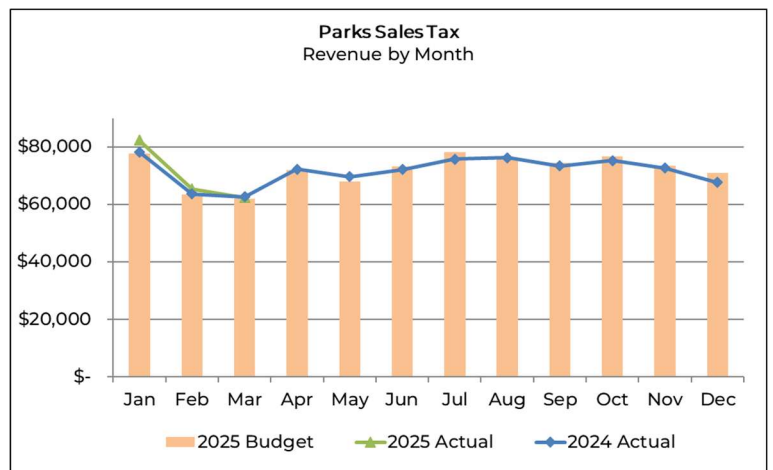
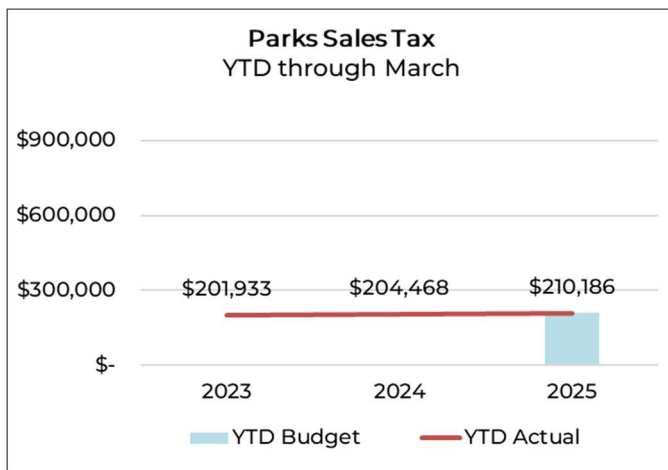
PARKS, RECREATION & COMMUNITY SERVICES

Parks Sales Tax

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

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

Parks Sales Tax Year-to-date through March								
Month	2023 Actual	2024 Actual	2025		Over / (Under)			
			Budget	Actual	2025 Actual vs 2024 Actual		2025 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 77,404	\$ 78,208	\$ 80,790	\$ 82,379	\$ 4,171	5.3%	\$ 1,589	2.0%
Feb	62,552	63,602	66,119	65,428	1,826	2.9%	(691)	-1.0%
Mar	61,977	62,658	64,467	62,379	(279)	-0.4%	(2,088)	-3.2%
Apr	71,078	72,322	74,794	-	-	-	-	-
May	65,427	69,680	70,690	-	-	-	-	-
Jun	70,851	72,130	76,069	-	-	-	-	-
Jul	76,662	75,775	81,229	-	-	-	-	-
Aug	72,700	76,287	79,033	-	-	-	-	-
Sep	71,083	73,362	77,385	-	-	-	-	-
Oct	73,412	75,302	79,828	-	-	-	-	-
Nov	70,178	72,603	76,428	-	-	-	-	-
Dec	67,285	67,675	73,768	-	-	-	-	-
Total YTD	\$ 201,933	\$ 204,468	\$ 211,376	\$ 210,186	\$ 5,718	2.8%	\$ (1,190)	-0.6%
Total Annual	\$ 840,609	\$ 859,604	\$ 900,600	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2020 - 2024):		5.6%						



Cost Recovery – Parks, Recreation & Community Services

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

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

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

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

Parks, Recreation & Community Services Year-to-Date through March, 2025								
Program	2019 Annual Actual	2020 Annual Actual	2021 Annual Actual	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2025 Annual Budget	2025 YTD Actual
Recreation:								
Revenues	\$ 273,458	\$ 152,314	\$ 221,709	\$ 317,354	\$ 345,516	\$ 346,541	\$ 341,537	\$ 108,825
Expenditures	\$ 467,173	\$ 297,314	\$ 359,860	\$ 506,322	\$ 619,482	\$ 584,665	\$ 551,011	\$ 104,114
General Fund Subsidy	\$ 193,715	\$ 145,000	\$ 138,151	\$ 188,968	\$ 273,966	\$ 238,124	\$ 209,474	\$ (4,711)
Recovery Ratio	59%	51%	62%	63%	56%	59%	62%	105%
Senior Services:								
Revenues	\$ 164,863	\$ 120,842	\$ 80,541	\$ 95,369	\$ 93,178	\$ 97,753	\$ 79,773	\$ 22,451
Expenditures	\$ 246,535	\$ 180,325	\$ 153,114	\$ 173,804	\$ 206,487	\$ 206,700	\$ 217,150	\$ 46,643
General Fund Subsidy	\$ 81,672	\$ 59,483	\$ 72,573	\$ 78,435	\$ 113,309	\$ 108,947	\$ 137,377	\$ 24,192
Recovery Ratio	67%	67%	53%	55%	45%	47%	37%	48%
Parks Facilities:								
Revenues	\$ 216,183	\$ 211,344	\$ 249,287	\$ 279,965	\$ 297,550	\$ 345,828	\$ 352,164	\$ 73,155
Expenditures	\$ 544,466	\$ 424,886	\$ 499,351	\$ 599,361	\$ 739,043	\$ 884,230	\$ 980,757	\$ 239,326
General Fund Subsidy	\$ 328,283	\$ 213,542	\$ 250,064	\$ 319,396	\$ 441,493	\$ 538,402	\$ 628,593	\$ 166,171
Recovery Ratio	40%	50%	50%	47%	40%	39%	36%	31%
Fort Steilacoom Park:								
Revenues	\$ 298,997	\$ 245,841	\$ 329,182	\$ 303,514	\$ 287,426	\$ 319,973	\$ 341,533	\$ 70,459
Expenditures	\$ 733,560	\$ 619,238	\$ 715,634	\$ 621,533	\$ 710,977	\$ 645,247	\$ 775,495	\$ 193,685
General Fund Subsidy	\$ 434,563	\$ 373,397	\$ 386,452	\$ 318,019	\$ 423,551	\$ 325,274	\$ 433,962	\$ 123,226
Recovery Ratio	41%	40%	46%	49%	40%	50%	44%	36%
Subtotal Direct Cost:								
Revenues	\$ 953,501	\$ 730,341	\$ 880,719	\$ 996,202	\$ 1,023,670	\$ 1,110,095	\$ 1,115,006	\$ 274,888
Expenditures	\$ 1,991,734	\$ 1,521,763	\$ 1,727,959	\$ 1,901,020	\$ 2,275,989	\$ 2,320,842	\$ 2,524,413	\$ 583,768
General Fund Subsidy	\$ 1,038,233	\$ 791,422	\$ 847,240	\$ 904,818	\$ 1,252,319	\$ 1,210,747	\$ 1,409,407	\$ 308,880
Recovery Ratio	48%	48%	51%	52%	45%	48%	44%	47%
Administration (Indirect Cost):								
Revenues	\$ 94,133	\$ 122,958	\$ 154,319	\$ 170,708	\$ 131,449	\$ 114,705	\$ 134,894	\$ 54,460
Expenditures	\$ 329,201	\$ 341,371	\$ 419,838	\$ 471,515	\$ 421,875	\$ 357,379	\$ 465,897	\$ 204,151
General Fund Subsidy	\$ 235,068	\$ 218,413	\$ 265,519	\$ 300,807	\$ 290,426	\$ 242,674	\$ 331,003	\$ 149,691
Recovery Ratio	29%	36%	37%	36%	31%	32%	29%	27%
Total Direct & Indirect Cost:								
Revenues	\$ 1,047,634	\$ 853,299	\$ 1,035,038	\$ 1,166,910	\$ 1,155,120	\$ 1,224,799	\$ 1,249,900	\$ 329,348
Expenditures	\$ 2,320,935	\$ 1,863,134	\$ 2,147,797	\$ 2,372,535	\$ 2,697,864	\$ 2,678,221	\$ 2,990,310	\$ 787,919
General Fund Subsidy	\$ 1,273,301	\$ 1,009,835	\$ 1,112,759	\$ 1,205,625	\$ 1,542,744	\$ 1,453,422	\$ 1,740,410	\$ 458,571
Recovery Ratio	45%	46%	48%	49%	43%	46%	42%	42%
5-Year Average General Fund Subsidy (2020 - 2024)								\$ 1,264,877
5-Year Average Recovery Ratio (2020 - 2024)								46%

Note:

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

Farmers Market

The 2025 Lakewood Farmers Market runs Tuesdays from 2-7pm at Fort Steilacoom Park with opening day on June 3 and ending August 26.

Farmers Market Activity Year-to-date through March				
Financial Information	2023	2024	2025	
	Annual Actual	Annual Actual	Budget	YTD Actual
Sources:				
Vendor Fees	\$ 30,776	\$ 32,609	\$ 22,000	\$ 17,318
Grants	7,964	9,367	-	-
Sponsorships & Donations	10,500	13,000	28,000	16,000
Lodging Tax	57,000	68,260	78,000	-
Total Sources	106,240	123,236	128,000	33,318
Uses:				
Temporary Personnel	10,095	-	19,580	-
Office & Operating Supplies	1,701	15,248	4,500	-
Professional Services	34,873	27,596	47,500	768
Advertising	4,022	3,364	10,000	-
Printing & Binding	209	402	-	-
Travel & Training	686	-	570	-
Memberships & Dues	214	-	350	-
Tourism & Promotion	57,000	68,260	78,000	-
Total Uses *	108,800	114,868	160,500	768
Sources Over/(Under) Uses **	\$ (2,560)	\$ 8,367	\$ (32,500)	\$ 32,550

* Uses does not include regular employees personnel costs.

Market Sales and Attendance						
Month	Market Sales			Estimated Attendance*		
	2023	2024	2025	2023	2024	2025
May	\$ -	\$ -	\$ -	-	-	-
June	233,709	252,464	-	20,030	25,246	-
July	161,311	158,637	-	13,827	15,864	-
August	165,169	163,498	-	14,157	16,350	-
September	98,074	93,833	-	8,406	9,383	-
Total - YTD Sep	\$ 658,263	\$ 668,432	\$ -	56,420	66,843	-

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

Human Services Program

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

Agency	Program	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Allocation
	Total	\$ 354,224	\$ 369,337	\$ 435,000	\$ 440,000	\$ 510,000
Health & Behavior Health		\$ 39,054	\$ 43,946	\$ 84,850	\$ 70,000	\$ 59,000
Community Healthcare	Lakewood Prompt Care	14,000	14,000	15,000	15,000	15,000
Lindquist Dental Clinic	Uncompensated Care	15,000	15,000	25,000	25,000	20,000
Pierce County Aids Foundation	Case Management	-	-	14,850	-	-
Pierce County Project Access	Donated Care	10,054	14,946	15,000	15,000	12,000
Your Money Matters	Youth Financial Literacy	-	-	15,000	15,000	-
Safe Streets Campaign	Health and Wealth Program	-	-	-	-	12,000
Emotional Supports and Youth Programming		\$ 101,670	\$ 115,177	\$ 118,150	\$ 122,650	\$ 168,250
Asian Pacific Cultural Center	Promised Leaders of Tomorrow	20,000	20,000	20,250	22,500	12,000
Children's Therapy Center	Children with Special Needs	-	-	20,250	22,500	-
Communities in Schools	School-wide Supports	25,000	27,500	25,000	25,000	60,000
Lakewood Boys & Girls Club	After School Program	20,000	22,500	-	-	20,000
Lakewood's Promise ^(*)	HSC staff costs, Youth Council & 5 Promises	17,964	19,089	32,650	32,650	35,250
Oasis Youth Center	Center for LGBTQ Youth	10,588	17,500	20,000	20,000	16,000
YMCA of Pierce & Kitsap Counties	Late Night Youth Programs	8,117	8,588	-	-	-
Team Wrk	Wrk Zone Afterschool Program	-	-	-	-	25,000
Housing Assistance and Homelessness Prevention		\$ 40,000	\$ 40,000	\$ 75,250	\$ 77,500	\$ 83,000
Catholic Community Services	Family Housing Network	14,000	14,000	-	-	-
Lakewood Area Shelter Association	Emergency Shelter	-	-	15,000	15,000	20,000
Lakewood Area Shelter Association	Hygiene Center	-	-	20,250	22,500	16,000
Rebuilding Together South Sound	Community Revitalization	14,000	14,000	25,000	25,000	-
The Rescue Mission	Shelter Services	12,000	12,000	15,000	15,000	15,000
Tillicum Community Center	Referrals for Assistance	-	-	-	-	20,000
Tacomaprobono Community Layers	Housing Justice Project	-	-	-	-	12,000
Crisis Stabilization and Advocacy		\$ 68,000	\$ 68,000	\$ 40,500	\$ 45,000	\$ 99,750
Greater Lakes Mental Health	Emergency Assistance	25,000	25,000	-	-	25,000
Asian Pacific Cultural Center	Mental Health Program	-	-	-	-	15,000
Rebuilding Hope Sexual Assault Center	Therapy & Advocacy	12,500	12,500	20,250	22,500	24,750
Springbrook Connections	Direct Services & Resource Connections	12,500	12,500	-	-	-
YWCA Pierce County	Crisis Intervention & Advocacy Svcs	18,000	18,000	20,250	22,500	-
Support the Enlisted Project	Mental Health Program	-	-	-	-	20,000
Tacomaprobono Community Layers	Client Support Services	-	-	-	-	15,000
Access to Food		\$ 105,500	\$ 102,214	\$ 116,250	\$ 124,850	\$ 100,000
Emergency Food Network	Home Delivery Program	25,000	25,000	20,250	22,500	12,000
Emergency Food Network	Co-op Food Purchasing	-	-	20,250	22,500	16,000
Eloise's Cooking Pot	Lakewood Food Delivery	15,500	15,500	20,250	19,850	25,000
Multicultural Child and Family Hope	Food Distribution	-	-	20,250	22,500	-
Nourish Pierce Co (Fish Food Banks)	Nutritious Food for Families	25,000	25,000	20,250	22,500	20,000
St. Leo Food Connection	Feeding the Hungry/Mobile	25,000	25,000	15,000	15,000	12,000
Tillicum Community Center	Emergency Services - Food	15,000	11,714	-	-	15,000

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

Fund 502 Property Management

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

Property Management Sources & Uses Year-to-date through March 31, 2025				
	2023 Annual Actual	2024 Annual Actual	2025	
			Annual Budget	YTD Actual
Sources:				
M&O Revenue	\$ 735,999	\$ 848,348	\$ 869,262	\$ 193,087
Interest Earnings/Misc	29,700	30,390	-	5,179
Replacement Reserves Collections	100,000	100,000	100,000	25,000
1-Time M&O/Capital Contributions/Transfer	201,763	739,645	780,330	-
Total Sources	\$ 1,067,463	\$ 1,718,383	\$ 1,749,592	\$ 223,267
Operating Exp:				
City Hall Facility	\$ 431,731	\$ 491,979	\$ 463,239	\$ 107,682
Personnel	117,994	170,273	180,379	46,628
Supplies	33,245	32,731	35,810	8,304
Services	149,996	163,662	107,760	39,226
Utilities	130,496	125,313	139,290	13,523
Police Station	\$ 305,304	\$ 321,287	\$ 347,421	\$ 79,195
Personnel	44,071	92,364	98,452	25,023
Supplies	18,066	16,080	25,700	9,358
Services	124,672	109,155	97,289	25,718
Utilities	118,496	103,689	125,980	19,096
Sounder Transit Station *	\$ 40,233	\$ 65,471	\$ 58,602	\$ 11,389
Personnel	6,154	14,093	15,129	3,856
Supplies	4,463	3,319	5,000	1,213
Services	25,306	43,779	32,473	5,596
Utilities	4,311	4,280	6,000	725
Subtotal - Operating Exp	\$ 777,269	\$ 878,737	\$ 869,262	\$ 198,267
Capital & Other 1-Time:				
City Hall Parking Lot Improvements	773	3,657	-	-
City Hall Space Evaluation	-	7,554	-	-
City Hall Boiler & Chiller Fan Replacement	-	360,000	-	-
City Hall Beam Repair	15,181	26,809	841,927	10,229
City Hall 3rd Floor ADA Improvements	16,775	-	-	-
City Hall HVAC Upgrade	-	535,659	-	-
City Hall Server Rm Air Conditioner	-	-	25,000	-
City Hall Beam Painting	-	-	60,000	-
City Hall Fire Alarm Panel	-	-	40,000	-
Police Firearms Range	-	134,739	-	-
Police Parking Lot Gate Repair & Replace	31,226	-	-	-
Police Fuel System Modernization	30,934	-	-	-
Police HVAC Controller Upgrade	10,844	-	-	-
Police Investment Grade Audit	-	-	44,583	-
Police Station Impound Yard Security Fence	49,545	-	-	-
Police Generator Controls	-	-	75,000	-
Police Fire Alarm Panel	-	-	40,000	-
Fort Steilacoom Park Caretaker House Repairs	24,874	-	8,025	-
Fort Steilacoom Park O&M Shop HVAC	-	11,870	-	-
Front Street O&M Shop Security System Repairs	25,994	-	-	-
Front Street O&M New Fuel Tank, Paving of Washdown Station and Salt Cover	-	-	170,000	-
Sounder Station Elevator Floor Repair	-	-	25,000	-
Other 1-Time:				
City Hall City Hall Server Room Portable Air Conditioner	-	22,610	-	-
City Hall Elevator Repairs	-	15,106	-	-
Police Station Floor Tread Replacement	-	12,107	-	-
Subtotal 1-Time/Capital	\$ 206,147	\$ 1,130,112	\$ 1,329,535	\$ 10,229
Total Uses	\$ 983,416	\$ 2,008,849	\$ 2,198,797	\$ 208,495
Sources Over/(Under) Uses	\$ 84,048	\$ (290,465)	\$ (449,205)	\$ 14,771
Beginning Balance	\$ 655,625	\$ 739,672	\$ 449,206	\$ 449,206
Ending Balance	\$ 739,672	\$ 449,206	\$ -	\$ 463,976

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

Fund 301 – Parks CIP

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

Fund 301 Parks CIP - As of March 31, 2025		2025 Budget	2025 Actual
Revenues:			
Grants		\$ 6,626,764	\$ 894,789
Contributions/Donations		-	125,425
Motor Vehicle Excise Tax		-	600
Interest/Other		-	29,534
Transfer In - Fund 303 REET		135,000	135,000
Transfer In - Fund 401 SWM		56,277	-
Total Revenues		\$ 6,818,041	\$ 1,185,349
Expenditures:			
301.0006	Gateways	67,953	-
301.0016	Park Equipment Replacement	58,491	13,269
301.0017	Park Playground Resurfacing	40,114	3,248
301.0018	Project Support	100,000	71,785
301.0019	Edgewater Dock	722,107	356
301.0020	Wards Lake Improvements	5,204,090	900,774
301.0027	American Lake Improvement (ADA, Playground)	1,737,094	645,001
301.0028	Oakbrook Park Improvements	137,828	1,309
301.0034	Park Sign Replacement	312,608	1,435
301.0038	Property Acquisition & Demolition (Near Washington Park)	315,000	-
301.0041	Parks Sign Design	31,356	-
301.0042	Downtown Park	100,000	-
301.0043	FSP - H-Barn Complex Restoration and Renovation	1,499,810	-
301.0045	Colonial Plaza Up Lighting & Garry Oaks	107,458	-
301.0046	Street Ends Update	75,000	-
301.0048	Nisqually Partnership Project	253,102	4,300
301.0049	Harry Todd Pickleball Courts	429,700	12,575
301.0050	Ft Steilacoom Park Pavilion Acoustics	50,000	-
301.0053	Ft Steilacoom Park ADA Overflow Parking	275,000	-
301.0054	Harry Todd Deferred Maintenance	94,668	-
301.0055	Tenzler Log Relocation	49,160	49,160
301.0061	Camp Murray Boat Launch Improvement	100,000	-
Total Expenditures		\$ 11,760,539	\$ 1,703,212
Beginning Fund Balance		\$ 4,997,843	\$ 4,997,843
Ending Fund Balance		\$ 55,345	\$ 4,479,980

Fund 303 Real Estate Excise Tax

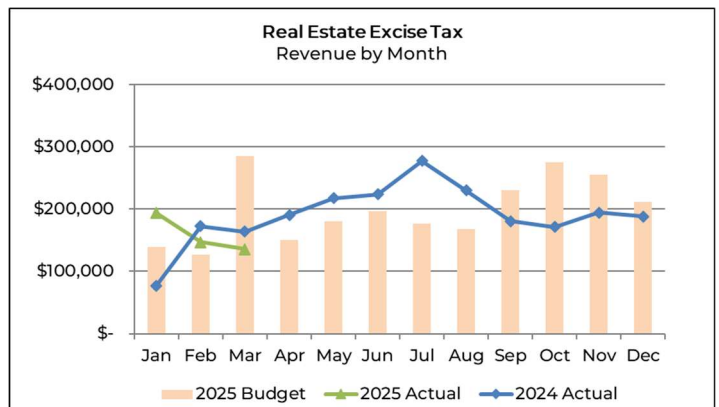
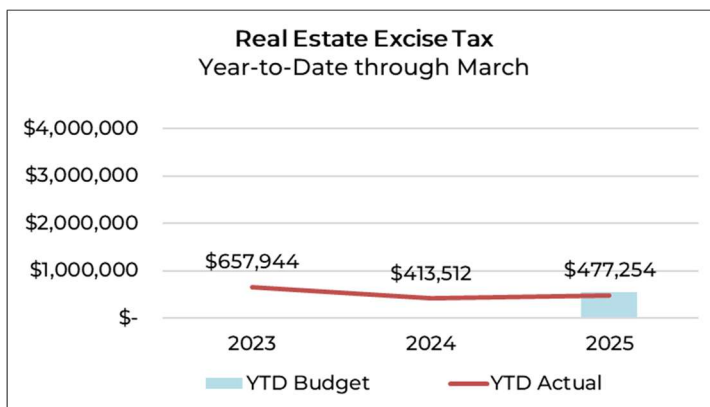
Prior to January 1, 2020, the State of Washington levied a flat 1.28% real estate excise tax (REET) upon all sales of real estate under chapter 82.45 RCW. Beginning January 1, 2020, the state implemented a graduated tax scale based on the selling price ranging from 1.1% for the portion of sale that is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

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

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

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

Real Estate Excise Tax Year-to-date through March								
Month	2023	2024	2025		Over / (Under)			
			Budget	Actual	2025 Actual vs 2024 Actual		2025 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 258,227	\$ 76,895	139,892	\$ 194,144	\$ 117,249	152.5%	\$ 54,252	38.8%
Feb	194,297	172,639	126,599	146,992	(25,646)	-14.9%	20,394	16.1%
Mar	205,420	163,978	285,917	136,117	(27,861)	-17.0%	(149,800)	-52.4%
Apr	120,296	190,679	150,469	-	-	-	-	-
May	251,166	217,880	180,869	-	-	-	-	-
Jun	299,478	223,914	197,360	-	-	-	-	-
Jul	144,668	277,512	176,802	-	-	-	-	-
Aug	222,602	230,165	167,638	-	-	-	-	-
Sep	186,928	181,084	230,575	-	-	-	-	-
Oct	149,211	171,546	275,933	-	-	-	-	-
Nov	106,979	194,485	255,903	-	-	-	-	-
Dec	171,778	188,255	212,043	-	-	-	-	-
Total YTD	\$ 657,944	\$ 413,512	\$ 552,408	\$ 477,254	\$ 63,742	15.4%	\$ (75,154)	-13.6%
Total Annual	\$ 2,311,049	\$ 2,289,031	\$ 2,400,000	\$ -	\$ -	-	\$ -	-
5-Year Ave Change (2020 - 2024)		-7.4%						



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

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

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

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

Month	Transaction Type			# of Parcels	Major Transactions - 2025		
	Exempt	Taxable	Total		Description	Sales Price	Net Tax
Jan	33	47	80	83	Single Family Residence 9721 Lake Steilacoom Drive SW Biltmore Hotel 12701 Pacific Hwy SW Single Family Residence 9148 Edgewater Drive SW Harborstone Credit Union 6019 Lake Grove SW	\$1,075,000 \$2,480,000 \$2,950,000 \$11,347,200	\$5,321 \$12,276 \$14,603 \$56,169
Feb	40	55	95	102	Single Family Residence Turquoise Court SW Single Family Residence 10301 Kendrick St SW Vacant Land Undeveloped 5421 Chicago Ave SW Single Family Residence 7324 North St SW Commercial Vacant Land 9816 Gravelly Lake Drive	\$1,015,000 \$1,450,000 \$1,525,000 \$2,150,000 \$2,400,000	\$5,024 \$7,178 \$7,549 \$10,643 \$11,880
Mar	38	56	94	101	Single Family Residence 12809 Avenue Duboise SW Malibu Apts 4120 109th St SW Southgate Plaza 10310 South Tacoma Way	\$1,150,000 \$2,296,500 \$2,600,000	\$5,693 \$11,368 \$12,870
Total YTD Mar	111	158	269	286		\$32,438,700	\$160,572

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	\$1,025,000	\$5,074
					Tracy Court Duplexes 8324 Washington Blvd SW	\$1,601,077	\$7,925
					Mini Mart & Laundry 12706 Bridgeport Way SW	\$3,500,000	\$17,325
Mar	44	59	103	115	Single Family Residence 5412 78th St W	\$1,000,000	\$4,950
					Single Family Residence 15404 Rose Road SW	\$1,065,000	\$5,272
					Single Family Residence 7219 Interlaaken Dr SW	\$2,400,000	\$11,880
					First Baptist Church 5509 Arrowhead Road SW	\$2,800,000	\$13,860
Apr	33	71	104	112	Commercial/Multiple 8328 So Tacoma Way	\$3,050,000	\$15,098
					Single Family Residence 8166 Veterans Drive SW	\$1,155,000	\$5,717
					Cascade Apts 4425 Pacific St SW	\$1,347,200	\$6,669
					Single Family Residence 8918 Dolly Madison St SW	\$1,350,000	\$6,683
					Single Family Residence 106 West Shore Ave	\$1,545,000	\$7,648
May	49	73	122	135	Single Family Residence 9828 American Ave SW	\$1,700,000	\$8,415
					Single Family Residence 11419 Gravelly Lake Dr SW	\$2,750,000	\$13,613
					Gravelly Lake Apts 9502 - 9504 Whitman Ave SW	\$1,025,000	\$5,074
					Single Family Residence 11428 Gravelly Lake Dr SW	\$1,150,000	\$5,693
					Single Family Residence 13028 Lake City Blvd SW	\$1,250,000	\$6,188
					Single Family Residence 7115 Interlaaken Dr SW	\$1,950,000	\$9,653
Jun	37	74	111	125	Other Residential 8902 Frances Folsom St SW	\$2,375,000	\$11,756
					Pediatric Dental Assoc 6015 100th St SW	\$2,525,000	\$12,499
					76 Union Gas Station 7718 Bridgeport Way W	\$2,620,000	\$12,969
					Single Family Residence 11719 Madera Drive SW	\$1,335,000	\$6,608
					Lakewood Foreign Car Parts 11738 Pacific Hwy So	\$1,500,000	\$7,425
Jul	37	71	108	117	Tillicum Mini Storage 15009 Washington Ave SW	\$1,585,000	\$7,846
					Single Family Residence 8002 112th St SW	\$1,595,000	\$7,895
					Residential 11201 & xxx Kendrick St SW	\$1,600,000	\$7,920
					Single Family Residence 11016 Lake Steilacoom Dr SW	\$1,000,000	\$4,950
					Single Family Residence 2 Lakeside Country Club Dr SW	\$1,075,000	\$5,321
					Dondo 11316 Greystone Drive SW	\$1,200,000	\$5,940
					Single Family Residence 7121 Holly Hedge Lane SW	\$1,250,000	\$6,188
					Single Family Residence 10435 Lake Steilacoom Dr SW	\$1,485,000	\$7,351
					Single Family Dwelling 10427 Lake Steilacoom Dr SW	\$1,630,000	\$8,069
					Single Family Dwelling 12501 Gravelly Lake Dr SW	\$1,700,000	\$8,415
					Single Family Residence 12115 Gravelly Lake Dr SW	\$1,800,000	\$8,910
					Apt Condo 13140 Country Club Dr SW Unit 503	\$1,980,000	\$9,801
Aug	44	68	112	138	Gas Station 11919 Pacific Highway SW	\$2,400,000	\$11,880
					Bridgeport Oaks Retail 7801 Bridgeport Way W	\$2,640,000	\$13,068
					Single Family Residence 10906 Meadow Road SW	\$1,209,000	\$5,985
					Single Family Residence 11425 Gravelly Lake Drive	\$1,235,000	\$6,113
					Condo 22 Country Club Drive SW Unit C	\$1,400,000	\$6,930
Sep	45	60	105	108	Single Family Residence 17 Country Club Drive SW	\$1,575,000	\$7,796
					Single Family Residence 29 Country Club Drive SW	\$2,650,000	\$13,118
					General Warehouse Storage 8607 Durango St SW	\$9,500,000	\$47,025
					Single Family Residence 15008 Silcox Road SW	\$1,165,000	\$5,767
					Single Family Residence 11928 Nyanza Drive SW	\$1,225,000	\$6,064
					Auto Repair Services 5124 74th St West	\$1,425,000	\$7,054
Oct	55	69	124	128	Single Family Residence 13028 Lake City Blvd SW	\$1,832,750	\$9,072
					Single Family Residence 10034 Point Lane SW	\$1,850,000	\$9,158
					Fast Food 15116 Union Ave SW	\$1,950,000	\$9,653
					Mutli Family Units 15001 Woodbrook Drive SW	\$2,442,000	\$12,088
					Single Family Residence - 9119 Lake Steilacoom Pt Rd SW	\$1,125,000	\$5,569
Nov	37	56	93	102	Single Family Residence 435 to 435B Lake Louise Dr SW	\$1,136,800	\$5,627
					Single Family Residence 51 Lagoon Lane N	\$1,200,000	\$5,940
					Land & Improvements - Hotel/Motel 11711 Pac Hwy SW	\$1,250,000	\$6,188
					Single Family Residence 10028 Point Ln SW	\$1,420,000	\$7,029
					Westland Apts 6124 88th St SW	\$1,500,000	\$7,425
					Lakeview Apts 4400 111th St SW	\$1,200,000	\$5,940
Dec	53	59	112	118	Single Family Residence 10841 Evergreen Terrace SW	\$1,600,000	\$7,920
					Clover Crest Townhomes 5115 to 5127 Solberg Drive SW	\$2,050,000	\$10,148
					Single Family Residence 10807 Greendale Drive SW	\$2,200,000	\$10,890
					Land & Improve Wholesale Trade 8607 Durango St SW	\$2,200,000	\$10,890
					Maple Creek Retirement 10420 Gravelly Lake Dr	\$7,737,000	\$38,298
					Willamette Dental 9307 Bridgeport Way SW	\$1,150,000	\$5,693
					Single Family Residence 3 Ponce De Leon Ter SW	\$1,224,999	\$6,064
Total YTD Mar	133	146	279	308	Single Family Residence 8508 130th St SW	\$1,600,000	\$7,920
					Single Family Residence 11707 Gravelly Lake Dr SW	\$1,750,000	\$8,663
					Auto Repair Services 8100 Tacoma Mall Blvd So	\$2,400,000	\$11,880
					Freeport Apts 10211 47th Ave SW	\$2,800,000	\$13,860
					Southern Pines Housing 8212 29th Ave Ct So	\$9,162,500	\$45,354
Total Annual	523	747	1,270	1,391		\$17,481,077	\$86,531
						\$140,163,326	\$693,808

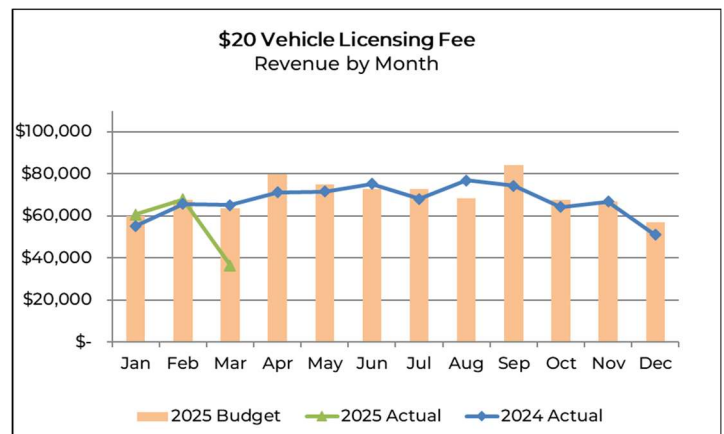
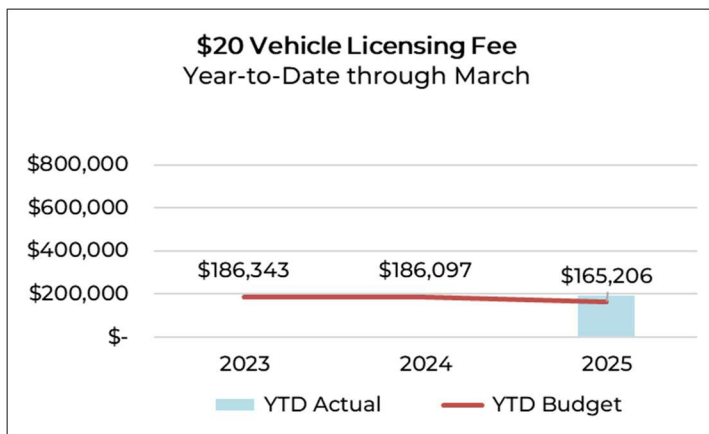
Month	Transaction Type			# of Parcels	Major Transactions - 2023		
	Exempt	Taxable	Total		Description	Sales Price	Net Tax
Jan	27	49	76	85	Single Family Residence 7123 Interlaaken Drive SW Lost Lake Forest Apts 7907 Washington Blvd SW Single Family Residence 11419 Gravelly Lake Dr SW Single Family Residence 7119 Interlaaken Dr SW Nourish Land & Improvements 8916 Lakewood Dr SW Pine Ridge 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 YTD Mar	108	191	299	320		\$52,666,002	\$260,697
Total Annual	487	788	1,275	1,358		\$138,486,090	\$685,506

Fund 103 Transportation Benefit District

\$20 Vehicle Licensing Fee Year-to-date through March								
Month	2023 Actual	2024	2025		Over / (Under)			
			Budget	Actual	2025 Actual vs 2024 Actual		2025 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 57,880	55,186	\$ 59,794	60,684	\$ 5,498	10.0%	\$ 890	1.5%
Feb	64,093	65,698	67,538	67,973	2,275	3.5%	435	0.6%
Mar	64,370	65,213	63,441	36,549	(28,664)	-44.0%	(26,892)	-42.4%
Apr	78,369	71,183	79,637	-	-	-	-	-
May	68,587	71,643	75,042	-	-	-	-	-
Jun	70,839	75,187	72,797	-	-	-	-	-
Jul	70,270	68,115	72,713	-	-	-	-	-
Aug	73,686	76,845	68,200	-	-	-	-	-
Sep	80,825	74,360	84,226	-	-	-	-	-
Oct	65,573	64,292	67,564	-	-	-	-	-
Nov	64,777	66,785	66,930	-	-	-	-	-
Dec	56,542	51,092	57,118	-	-	-	-	-
Total YTD	\$ 186,343	\$ 186,097	\$ 190,773	\$ 165,206	\$ (20,892)	-11.2%	\$ (25,567)	-13.4%
Annual Total	\$ 815,811	\$ 805,600	\$ 835,000	n/a	n/a	n/a	n/a	n/a

5-Year Ave Change (2020 - 2024) -1.7%

According to State Treasurer's Office, per Department of Revenue System, a system upgrade caused their system to be down for 5 days.



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

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

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

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

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

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

On December 19, 2024, the City issued \$3,000,000 principal amount pursuant to the bond ordinance. In order to issue the remaining authorized bonds (not to exceed \$9,200,000), the City Council on May 5, 2025 adopted Lakewood TBD Ordinance #828, extending the date and time for the issuance and delivery of the bonds no later than December 31, 2026, with no change to the original maturity date of December 31, 2044.

On December 20, 2021, the Lakewood TBD adopted Ordinance # 767 listing eligible projects funded by the TBD and identified TBD projects completed. This list was updated via Ordinance #829 adopted by the City Council on May 5, 2025 as follows:

Projects Completed:

- Steilacoom Boulevard – Lakewood Dr to W of South Tac Way
- Lakewood Dr – 100th to Steilacoom Blvd
- Main Street – Gravelly Lake Drive to 108th St
- 59th – Main Street to 100th
- 108th – Bridgeport to Pacific Highway
- 108th – Main Street to Bridgeport
- Steilacoom Boulevard – Lakewood Dr to W of South Tac Way
- Pacific Highway – 108th to SR 512
- Lakewood Dr – 100th to Steilacoom Blvd
- Lakewood Dr – Flett Creek to N. City Limits
- Main Street – Gravelly Lake Drive to 108th St
- 59th – Main Street to 100th
- 59th – 100th to Bridgeport
- 108th – Main Street to Bridgeport
- 88th – Steilacoom to Custer
- Custer – Steilacoom to John Dower
- 100th – 59th to Lakeview
- Non-Motorized Trail: Gravelly Lake Drive – Washington Blvd to Nyanza Road SW
- Ardmore/Whitman/93rd Street
- Hipkins Road SW from Steilacoom Boulevard to 104th Street SW

Projects funded with revenue generated by the TBD:

- 100th – Lakeview to South Tacoma Way
- New LED Street Lights
- Signal Projects
- Minor Capital Projects
- Neighborhood Traffic Safety
- Personnel, Engineering, Professional Services
- Chip Seal Program – Local Access Roads
- Overlay & Sidewalk Fill-In: Custer Road – John Dower to 500' West of Bridgeport Way
- Nyanza Road SW
- Mt Tacoma Drive SW (Interlaaken to Whitman Ave SW)
- Idlewild Road SW: Idlewild School to 112th Street SW
- 112th Street SW: Idlewild Road SW to Interlaaken Drive SW
- Interlaaken from 112th Street to Washington Boulevard

Vehicles Subject to the Vehicle Licensing Fee

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

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

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

Vehicles Exempt from the Vehicle Licensing Fee

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

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

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

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

Fund 302 – Transportation CIP

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

Fund 302 Transportation CIP - As of March 31, 2025		2025 Budget	2025 Actual
Revenues:			
Motor Vehicle Excise Tax		\$ 329,500	\$ 40,836
Increased Motor Vehicle Excise Tax		71,600	17,897
Multi-Modal Distribution		81,900	20,454
Grants		22,948,697	964,796
Pavement Degradation		-	10,372
Interest/Other		-	69,422
GO Bond Proceeds		3,394,048	-
Transfer In - Fund 303 REET		769,124	207,000
Transfer In - Fund 401 SWM		2,801,635	52,523
Total Revenues		\$ 30,396,504	\$ 1,383,299
Expenditures:			
302.0000 Unallocated		153,358	309
302.0001 Personnel, Engineering & Professional Svcs		782,336	47,866
302.0002 New LED Streetlights		450,000	11,759
302.0003 Neighborhood Traffic Safety		76,974	1,840
302.0004 Minor Capital		285,462	16,210
302.0005 Chip Seal Program		560,310	13,863
302.0074 Streets: S Tacoma Way - 88th to 80th St		3,976,919	58,499
302.0075 Streets: Mt. Tacoma Drive – Interlaaken to Whitman Avenue		550,000	6,479
302.0076 Streets: Nyanza Road SW		5,211,446	49,814
302.0078 New Traffic Signal - 92nd Street & S Tacoma Way		1,216,684	25,237
302.0096 Streets: Union Avenue – West Thorne Lane to Spruce Street		67,949	-
302.0097 Non-Motorized Access: Lakewood Station Vicinity		248,535	13,319
302.0098 Pedestrian Crossing Signal: 84th St at Pine St S Intersection		25,359	25,360
302.0111 Street & Sidewalks: Kendrick from 111th St. SW to 108th St SW Roadway		2,017,261	42,068
302.0113 Military Road SW - Edgewood to 112th		17,398	-
302.0114 112th Sidewalks: Gravelly Lk Dr SW to Bridgeport Way SW		159,521	54,987
302.0116 Street & Sidewalks: Custer Rd. SW: BPW - Lakewood Dr. SW(East City Limits/74th St.)		3,736,141	7,709
302.0121 Streets: 112th - Farwest Dr SW to Butte Dr SW		1,297,859	28,355
302.0122 Sidewalks: 47th Ave SW - 121st St SW to Pacific Hwy SW		194,268	121,850
302.0131 Overlay & Sidewalk Fill-In: Custer Rd - John Dower to 500' West of BW		1,489,198	10,955
302.0133 Street & Sidewalks: Steilacoom Blvd (Farwest to Weller) ROW Acquisition		6,650,159	713,403
302.0136 Street & Sidewalks: 100th St.: 59th Ave. to S. Tacoma Way		467,571	13,965
302.0151 S Tacoma Way between 96th St S & Steilacoom Blvd		797,628	11,865
302.0158 Interlaaken: 112th to WA Blvd		2,199,217	6,132
302.0159 Idlewild Rd SW: Idlewild School to 112th SW		559,019	72,954
302.016 112th St SW; Idlewild Rd SW to Interlaaken Dr SW		740,000	-
302.0164 Sidewalks: Farwest Dr, 112th to Lakes HS, 100th St Ct SW to STL Blvd		30,000	1,824
302.0168 McChord Drive SW - Bridgeport to 47th		562,018	115,630
302.017 Lincoln Avenue - McChord to San Francisco		84,713	16,809
302.0173 Clover Creek Drive - Pacific Highway to Hillcrest		144,649	5,883
302.0179 Interlaaken Bridge		1,100,000	-
Total Expenditures		\$ 35,922,952	\$ 1,501,861
Beginning Fund Balance		\$ 5,982,372	\$ 5,982,372
Ending Fund Balance		\$ 455,923	\$ 5,863,810

Sewer CIP Funds

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

Fund 311 Sewer Capital Project - As of March 31, 2025		2025 Budget	2025 Actual
Revenues:			
Interest/Other		\$ -	\$ 27,151
Grant		2,133,491	56,847
Sewer Availability charges		257,900	69,528
Sewer Collection charges		-	368
Transfer In - Fund 204 Sewer Project Debt (4.75% Surcharge)		50,000	50,000
Total Revenues		\$ 2,441,391	\$ 203,893
Expenditures:			
311.0000	Unallocated	35,000	4,060
311.0002	Side Sewer CIPS	450,419	-
311.0006	Rose Rd. & Forest Rd. Sewer Extension	1,647,994	15,654
311.0007	Wadsworth, Silcox & Boat St. Sewer Extension	2,224,111	-
311.0008	Grant Ave & Orchard Sewer Extension	1,219,206	46,659
Total Expenditures		\$ 5,576,730	\$ 66,373
Beginning Fund Balance		\$ 3,817,036	\$ 3,817,036
Ending Fund Balance		\$ 681,697	\$ 3,954,557

Fund 401 – Surface Water Management Operations & CIP

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

Fund 401 Surface Water Management - March 31, 2025		2025 Budget	2025 Actual
Revenues:			
Storm Drainage Fees & Charges		\$ 5,366,000	\$ 317,675
Site Development Permits		50,000	18,860
Special Assessment		23,735	172
Interest Earnings / Other		300,000	110,713
Grants/Contributions		205,561	29,337
Total Revenues		\$ 5,945,296	\$ 476,758
Expenditures:			
401.0000	Operations & Maintenance	5,760,224	603,682
401.0000	Transfers to General Fund	284,700	71,175
401.0000	Transfers to Transportation CIP	631,400	52,523
401.0000	Debt Service Payment	463,715	-
401.0000	Debt Service Interest	37,283	-
401.0012	Outfall Retrofit Feasibility Project	60,000	-
401.0014	Water Quality Improvements - Stormwater Vault	228,531	-
401.0018	Waughop Lake Treatment	48,976	3,530
401.0020	2022 Drainage Pipe Repair Project	85,109	-
401.0021	American Lake Treatment Project	30,900	433
401.0023	Clover Creek Flood Risk Reduction Study	269,478	-
401.0024	Clover Creek Streambank Restoration Study	134,280	-
401.0025	2023 Drainage Pipe Repair Project	370,719	-
401.0026	2024 Drainage Pipe Repair Project	395,000	-
401.0027	2025 Drainage Pipe Repair Project	430,000	-
401.0034	Annual Catch Basin and Storm Drainage Repair	150,000	-
401.9999	Other 1-Time Programs	352,294	-
Total Expenditures		\$ 9,732,609	\$ 731,343
Beginning Fund Balance		\$ 13,225,149	\$ 13,225,149
Ending Fund Balance		\$ 9,437,837	\$ 12,970,564

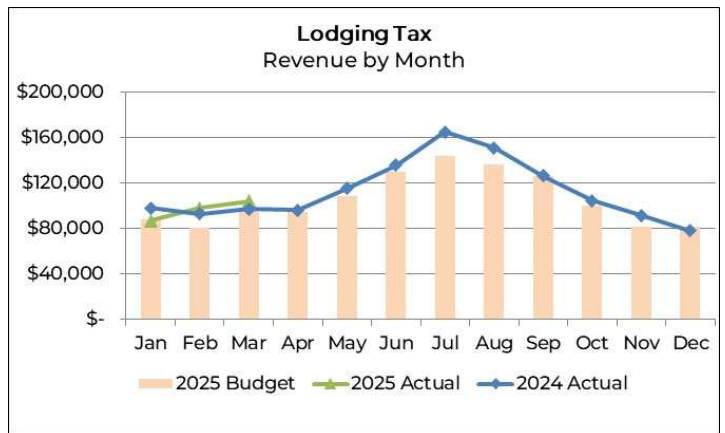
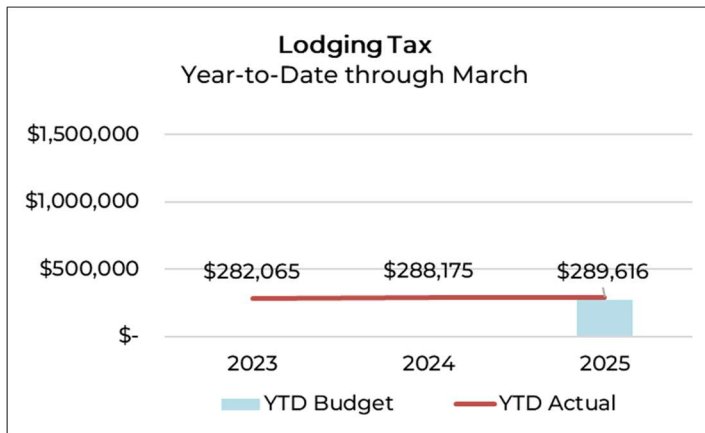
ADMINISTRATIVE SERVICES

Fund 104 Lodging Tax

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

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

Lodging Tax Year-to-date through March								
Month	2023 Actual	2024 Actual	2025		Over / (Under)			
			Budget	Actual	2025 Actual vs 2024 Actual		2025 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 88,499	\$ 98,018	\$ 88,682	\$ 87,262	\$ (10,756)	-11.0%	\$ (1,420)	-1.6%
Feb	89,116	92,906	80,460	98,269	5,363	5.8%	17,808	22.1%
Mar	104,450	97,251	98,701	104,085	6,834	7.0%	5,384	5.5%
Apr	106,117	96,236	94,420	-	-	-	-	-
May	114,605	115,542	108,846	-	-	-	-	-
Jun	132,250	135,934	130,465	-	-	-	-	-
Jul	154,831	165,028	144,244	-	-	-	-	-
Aug	131,112	151,014	136,271	-	-	-	-	-
Sep	121,103	126,727	126,031	-	-	-	-	-
Oct	96,359	104,643	100,166	-	-	-	-	-
Nov	79,325	91,916	81,513	-	-	-	-	-
Dec	76,001	78,058	81,452	-	-	-	-	-
Total YTD	\$ 282,065	\$ 288,175	\$ 267,843	\$ 289,616	\$ 1,440	0.5%	\$ 21,772	8.1%
Annual Total	\$ 1,293,768	\$ 1,353,273	\$ 1,271,250	n/a	n/a	n/a	n/a	n/a
5-Year Ave Change (2020 - 2024):		11.2%						



The following table provides details of lodging tax revenues and grant allocations.

Lodging Tax Summary	2025	
	Annual Budget	Actual YTD Mar
4% Revenue:		
Special Hotel/Motel Tax (2%)	\$ 363,214	\$ 82,746
Transient Rental Income (2%)	363,216	82,750
Subtotal	726,430	165,496
3% Revenue:		
Special Hotel/Motel Tax (3%)	544,820	124,119
Subtotal	544,820	124,119
Interest Earnings	80,000	34,407
Total Revenue	1,351,250	324,022
4% Expenditure:		
Asia Pacific Cultural Center	15,000	-
City of Lakewood - Communications - Imaging Promotion	80,000	17,000
City of Lakewood - Concert Series	30,000	-
City of Lakewood - MLK Beloved Community	10,000	10,000
City of Lakewood - Saturday Street Festivals on Motor Ave.	10,000	-
City of Lakewood - PRCS - Farmers Market	78,000	20,700
City of Lakewood - PRCS - SummerFEST	210,000	20,192
City of Lakewood - PRCS - Fiesta de la Familia	35,000	-
Grave Concerns	15,000	-
Historic Fort Steilacoom Association	12,000	-
Lakewold Gardens	200,000	-
Lakewood Chamber of Commerce	125,000	15,651
Lakewood Chamber of Commerce - Memorial Day Concert	7,500	-
Lakewood County Booster Club	7,000	-
Lakewood Historical Society & Museum	38,000	-
Lakewood Playhouse	100,000	26,693
Lakewood Sister Cities Association - Gimhae	23,500	-
Tacoma Regional Convention + Visitor Bureau & Tacoma Sound Sports Commission	150,000	13,057
Subtotal	1,146,000	123,293
3% Expenditure:		
CPTC McGavick Lease Payment	101,850	-
Subtotal	101,850	-
Total Expenditures	\$ 1,247,850	\$ 123,293
Beginning Balance	\$ 4,048,668	\$ 4,048,668
Ending Balance	\$ 4,152,068	\$ 4,249,397

Fund 501 Fleet & Equipment

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

Fund 501 - Fleet & Equipment Fund				
As of March 31, 2025				
	2023 Annual Actual	2024 Annual Actual	2025	
			Annual Budget	YTD Actual
Sources:				
M&O Revenue	\$ 537,957	\$ 567,108	\$ 765,720	\$ 134,593
Interest Earnings/Misc	232,573	226,797	20,000	43,406
Lease Revenue	12,917	30,000	-	7,500
Replacement Reserves Collections	852,807	-	1,087,312	271,828
Capital Contributions	982,221	532,753	21,000	-
Proceeds from Sale of Assets	86,490	51,458	-	33,255
Transfer In from Insurance Recovery	227,531	109,201	-	-
Total Sources	\$ 2,932,496	\$ 1,517,317	\$ 1,894,032	\$ 490,583
Operating Exp:				
Fuel/Gasoline	464,344	405,848	459,150	93,158
Other Supplies	9,647	13,778	3,990	2,734
Repairs & Maintenance	395,447	455,486	322,580	122,505
Other Services & Charges	499	251	-	358
Subtotal - Operating Exp	\$ 869,937	\$ 875,363	\$ 785,720	\$ 218,755
Capital & Other 1-Time:				
Fleet & Equipment Replacement	1,822,710	1,589,005	865,290	481,528
Subtotal - Capital & Other 1-Time Exp	\$ 1,822,710	\$ 1,589,005	\$ 865,290	\$ 481,528
Total Uses	\$ 2,692,647	\$ 2,464,368	\$ 1,651,010	\$ 700,283
Sources Over/(Under) Uses	\$ 239,849	\$ (947,051)	\$ 243,022	\$ (209,700)
Beginning Balance	\$ 5,180,872	\$ 5,420,721	\$ 4,473,670	\$ 4,473,670
Ending Balance	\$ 5,420,721	\$ 4,473,670	\$ 4,716,692	\$ 4,263,970

Fund 503 Information Technology

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

Fund 503 - Information Technology				
As of March 31, 2025				
	2023 Annual Actual	2024 Annual Actual	2025	
			Annual Budget	YTD Actual
Sources:				
M&O Revenue	\$ 1,927,692	\$ 2,047,488	\$ 3,171,316	\$ 595,915
Interest Earnings/Misc	16,573	17,704	-	2,859
Replacement Reserves Collections	66,844	56,479	-	-
Sale of Surplus	-	10,619	-	-
1-Time M&O/Capital Contributions/Grants	1,299,004	1,008,619	1,409,840	51,433
Total Sources	\$ 3,310,112	3,140,908	\$ 4,581,156	650,206
Operating Exp:				
Personnel	751,000	797,884	675,022	166,562
Supplies	86,339	98,980	214,020	13,070
Other Services & Charges	944,165	1,178,946	2,282,273	419,141
Subtotal - Operating Exp	\$ 1,781,504	\$ 2,075,810	\$ 3,171,315	\$ 598,773
Capital & Other 1-Time:				
CW Wireless Access Point (WI-FI)	-	-	60,000	-
CW Website Update/Redesign	-	4,000	-	-
CW Video Surveillance	-	-	60,000	-
CW Server/Hardware Upgrades	64,256	-	30,000	-
CW Computer Replacement	188,685	82,508	180,000	26,694
CW Document Management System	6,206	-	-	-
CD Rental Housing Project	-	39,636	-	-
PD AXON Body Cameras	469,598	556,107	441,590	24,739
CW Replacement Copiers	52,251	5,383	15,000	-
PD Criminal Investigations Cellebrite System	18,477	-	-	-
CW Replace Firewall	46,944	-	-	-
CW CrowdStrike	73,205	76,900	-	-
CW Co-Location Disaster Recovery Servers	109,851	9,020	-	-
CW Managed Services Provider	127,687	135,093	-	-
CW Microsoft Office 365	-	11,000	10,000	-
PD Flock Safety	125,404	-	-	-
AD ERP Software	-	-	450,000	-
CW Incident Response Plan	-	12,550	13,000	-
CW MS Share Point Implementation	-	13,000	-	-
PD Lexipol	-	67,433	-	-
CW Email/Archives Cloud Migration	-	35,624	8,000	-
CW Contracted Svc ERP System	-	-	133,750	-
PD CradlePoint Hardware Maint	-	-	8,500	-
CW Computer Software/Hardware	16,440	-	-	-
Transfer to General Fund	-	355,786	-	-
Subtotal - Capital & Other 1-Time Exp	\$ 1,299,004	\$ 1,404,040	\$ 1,409,840	\$ 51,433
Total Uses	\$ 3,080,508	\$ 4,071,903	\$ 4,581,155	\$ 650,206
Total Sources Over/(Under) Uses	\$ 229,605	\$ (338,942)	\$ -	\$ -
Other Sources:				
GASB 96 SBITA Subscription Based IT Arrangements	2,055,085	592,052	304,020	-
Total Other Sources	\$ -	\$ 592,052	\$ 304,020	\$ -
Other Uses:				
GASB 96 - Subscription Principal & Interest	162,761	-	-	-
GASB 96 SBITA Subscription Based IT Arrangements	2,055,085	592,052	-	-
Total Other Uses	\$ -	\$ 592,052	\$ -	\$ -
Beginning Balance	\$ 363,717	\$ 338,942	\$ -	\$ -
Ending Balance	\$ 338,942	\$ 0	\$ -	\$ (0)

Fund 504 Risk Management

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

Fund 504 - Risk Management				
As of March 31, 2025				
	2023 Annual Actual	2024 Annual Actual	2025	
			Annual Budget	YTD Actual
Sources:				
M&O Revenue	\$ 2,155,675	\$ 3,023,751	\$ 3,341,698	\$ 3,277,827
AWC Retro Refund	-	-	-	-
Insurance Proceeds/3rd Party Recoveries	541,540	390,629	400,000	128,653
Transfer in - SSMCP Fund 192	-	-	10,999	2,750
Total Sources	\$ 2,697,215	\$ 3,414,380	\$ 3,752,697	\$ 3,409,229
Uses:				
Safety Program	4,587	5,863	3,980	744
AWC Retro Program	8,514	64,824	-	-
WCIA Assessment	2,020,676	2,883,450	3,269,977	3,269,971
Claims/Judgments & Settlements	435,906	351,042	478,740	138,514
Transfer Insurance Proceeds to Fleet & Equipment	227,531	109,201	-	-
Total Uses	\$ 2,697,215	\$ 3,414,380	\$ 3,752,697	\$ 3,409,229
Sources Over/(Under) Uses	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ -	\$ -	\$ -	\$ -

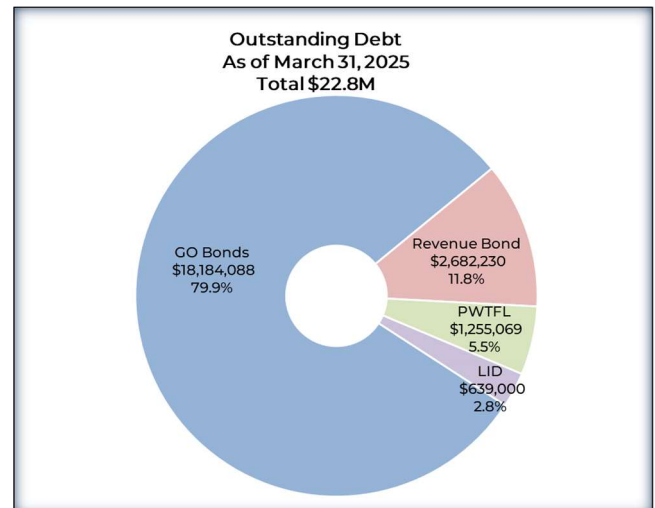
Debt Service

Under RCW 39.36.020(2), the public may vote to approve bond issues for general government in an amount not to exceed 2.5% of the value of all taxable property within the City. Within the 2.5% limit, the City Council may approve bond issues not to exceed 1.5% of the City's assessed valuation. Prior to the passage of new legislation in 1994, the statutory limit on councilmanic (non-voted) debt for general government purposes was 0.75% of assessed valuation. Another 0.75% of councilmanic debt was available only for lease-purchase contracts (RCW 35.43.200). These two components are combined and can be used for any municipal purpose, including using the entire 1.5% for bonds. Therefore, the City's remaining debt capacity without voter approval is \$162.7M and an additional \$120.6M may be accessed with voter approval. The voter-approved capacity is generally referred to as unlimited tax general obligation debt, which requires 60% voter approval and the election must have a voter turnout of at least 40% of those who voted in the last State general election. With this vote, the voter approves additional property tax be levied above and beyond the constitutional and statutory caps on property tax. In addition to this general-purpose debt capacity, RCW 39.36.030(4) also allows voter approval of park facilities and utility bond issues, each limited to 2.5% of the City's assessed valuation. Therefore, legally the City can issue up to a total of 7.5% of the City's assessed valuation in bonds for \$886.2M. The tables below show the City's available debt capacity and outstanding debt as of March 31, 2025.

Computation of Limitation of Indebtedness As of March 31, 2025					
Description	General Purpose		Excess Levy Park (voted)	Excess Levy Utility Purposes (voted)	Total Debt Capacity
	Councilmanic (Limited GO)	Excess Levy (with a vote)			
AV = \$12,059,114,875 (A)					
1.50%	\$ 180,886,723	\$ (180,886,723)			\$ -
2.50%		\$ 301,477,872	\$ 301,477,872	\$ 301,477,872	\$ 904,433,616
Add: Cash on Hand for Redemption (B)	\$ -				\$ -
Less: Bonds Outstanding	\$ (18,184,088)	\$ -	\$ -	\$ -	\$ (18,184,088)
Remaining Debt Capacity	\$162,702,635	\$120,591,149	\$301,477,872	\$301,477,872	\$886,249,527
General Capacity (C)	\$283,293,783				
(A) Certified Values for Tax Year 2025					
(B) Debt Service Prefunding (the City currently does not prefund debt service)					
(C) Combined Total for Councilmanic and Excess Levy Capacities					

Public Works Trust Fund Loans & SWM Revenue Bonds:

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



Summary of Outstanding Debt As of March 31, 2025								
Description	Purpose	Issue Date	Final Maturity	Interest Rate %	Amount Issued	Outstanding Debt	Average Annual Payment	Funding Source
2024 LTGO	Transportation Projects	12/19/2024	12/01/2034	4.45%	\$ 3,000,000	\$ 3,000,000	\$ 374,000	TBD \$20 VLF
2021B LTGO	Transportation Projects	10/16/2021	12/01/2037	2.00%	\$ 5,971,635	\$ 5,600,375	\$ 491,000	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
Subtotal					\$ 22,805,552	\$ 18,184,088	\$ 2,009,000	
2021 SWM Revenue Bond	Surface Water Management Projects	10/16/2021	12/01/2030	1.50%	\$ 4,028,365	\$ 2,682,230	\$ 468,000	SWM
Subtotal					\$ 4,028,365	\$ 2,682,230	\$ 468,000	
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					\$ 7,340,000	\$ 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					\$ 35,096,674	\$ 22,760,387	\$ 2,996,000	

Compensated absences are an unfunded liability comprised of all outstanding vacation pay and accrued compensatory time that is recorded as an expenditure when paid. This occurs when an employee is paid out for unused vacation or compensatory time when an employee leaves the City. The calculation is made on an annual basis. As of December 31, 2024, this unfunded liability totals \$4.76M.

Legacy Cost as of December 31								
Group	2021		2022		2023		2024	
	FTE	Liability	FTE	Liability	FTE	Liability	FTE	Liability
Non-Rep	35.00	\$ 600,304	36.00	\$ 669,160	36.00	\$ 1,049,600	34.00	\$ 1,561,667
AFSCME	90.50	711,374	94.75	740,049	101.00	725,308	100.50	828,262
LPMG	4.00	215,585	5.00	275,003	5.00	296,898	5.00	313,373
LPIG	95.00	1,443,539	96.00	1,691,570	99.00	1,875,883	99.00	2,047,354
Teamsters	2.00	18,163	2.00	17,299	2.00	15,820	2.00	15,309
Total	226.50	\$2,988,965	233.75	\$ 3,393,081	243.00	\$3,963,509	240.50	\$4,765,964

Cash & Investments

The City currently maintains cash in its bank account to earn earnings credit, which offsets banking service fees. The remainder is invested with the Local Government Investment Pool (LGIP). As of March 31, 2025, the total invested with the LGIP is \$40.2M with net earnings of 4.40% compared to the average quarterly yield on the 6-month Treasury Bill of 4.32%.

LGIP Net Earnings Rate					
Month	2021	2022	2023	2024	2025
Jan	0.14%	0.09%	4.40%	5.42%	4.45%
Feb	0.13%	0.11%	4.61%	5.41%	4.43%
Mar	0.11%	0.22%	4.76%	5.41%	4.40%
Apr	0.10%	0.40%	4.93%	5.40%	
May	0.08%	0.70%	5.15%	5.40%	
Jun	0.08%	1.01%	5.20%	5.40%	
Jul	0.18%	1.61%	5.24%	5.41%	
Aug	0.08%	2.25%	5.34%	5.40%	
Sep	0.09%	2.56%	5.39%	5.23%	
Oct	0.09%	3.03%	5.40%	4.93%	
Nov	0.09%	3.76%	5.43%	4.72%	
Dec	0.09%	4.12%	5.43%	4.60%	
Average	0.10%	1.66%	5.11%	5.23%	4.43%

By Fund Summary

The following table provides a summary of each fund's activity as of March 31, 2025.

Fund	Beginning Fund Balance 1/1/2025	YTD Activity		Revenue Over/(Under) Expenditures	Ending Fund Balance 3/31/2025	Cash Balance ⁽³⁾ 3/31/2025
		Revenues ⁽¹⁾	Expenditures ⁽²⁾			
Total All Funds	\$55,474,200	\$ 29,072,039	\$ 26,578,684	\$ 2,493,355	\$ 57,967,552	\$ 47,762,065
001 General Fund	\$ 12,877,258	\$ 17,575,498	\$ 15,448,532	\$ 2,126,966	\$ 15,004,224	\$ 8,849,177
1XX Special Revenue Funds	\$ 8,682,324	\$2,395,978	\$1,372,480	\$1,023,498	\$9,705,821	\$7,346,190
101 Street Operations & Maintenance	0	754,851	754,851	0	0	(8,766)
103 Transportation Benefit District	22,529	166,174	0	166,174	188,703	188,704
104 Hotel/Motel Lodging Tax	4,048,671	324,022	123,293	200,729	4,249,400	4,052,181
105 Property Abatement/RHSP/1406 Funds	661,796	269,316	65,529	203,787	865,582	659,901
106 Public Art	32,067	9,304	1,356	7,948	40,015	40,015
180 Narcotics Seizure	1,565	30,239	19,585	10,654	12,219	22,552
181 Felony Seizure	779	113	43	70	849	849
182 Federal Seizure	2,771	11,718	0	11,718	14,489	14,490
190 CDBG	2,294,732	114,993	133,299	(18,307)	2,276,426	(26,513)
191 Neighborhood Stabilization Program	14,148	0	0	0	14,148	14,148
192 South Sound Military Partnership	(45,465)	145,199	75,288	69,911	24,446	114,994
195 Public Safety Grants	0	89,100	89,100	(0)	(0)	(101,142)
196 ARPA (American Rescue Plan Act)	1,648,731	480,950	110,137	370,813	2,019,544	2,374,777
2XX Debt Service Fund	\$930,647	\$293,128	\$139,104	\$154,024	\$1,084,670	\$1,084,759
201 General Obligation Bond Debt Service	0	0	0	0	0	0
202 Local Improvement District Debt Service	150,473	2,127	89,104	(86,977)	63,495	63,494
204 Sewer Project Debt Service	685,604	289,924	50,000	239,924	925,528	925,616
251 Local Improvement District Guaranty	94,571	1,077	0	1,077	95,648	95,649
3XX Capital Project Funds	\$14,797,250	\$3,250,581	\$3,613,446	(\$362,864)	\$14,434,386	\$12,746,009
301 Parks CIP	4,997,843	1,185,349	1,703,212	(517,863)	4,479,979	3,638,787
302 Transportation CIP	5,982,371	1,383,300	1,501,861	(118,561)	5,863,811	5,202,583
303 Real Estate Excise Tax	0	478,040	342,000	136,040	136,040	(77)
311 Sewer Project CIP	3,817,036	203,893	66,373	137,520	3,954,556	3,904,717
4XX Enterprise Funds	\$13,225,152	\$476,758	\$731,342	(\$254,584)	\$12,970,568	\$12,772,409
401 Surface Water Management	13,225,152	476,758	731,342	(254,584)	12,970,567	12,772,409
5XX Internal Service Funds	\$4,922,874	\$4,773,285	\$4,968,214	(\$194,929)	\$4,727,945	\$4,923,582
501 Fleet & Equipment	4,473,670	490,583	700,283	(209,700)	4,263,970	4,264,041
502 Property Management	449,206	223,267	208,495	14,771	463,977	496,386
503 Information Technology	0	650,207	650,207	0	0	157,229
504 Risk Management	0	3,409,229	3,409,229	0	0	5,926
6XX Fiduciary Funds	\$38,694	\$306,811	\$305,566	\$1,246	\$39,940	\$39,939
631 Custodial Funds	38,694	306,811	305,566	1,246	39,940	39,939

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

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

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

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Revised Budget	2025 Actual YTD
(001) GENERAL FUND						
REVENUES:						
Taxes	\$34,476,953	\$33,680,724	\$34,067,545	\$10,001,059	\$35,621,436	\$10,507,854
Property Tax	7,636,449	7,762,883	7,887,849	3,688,585	8,063,806	3,770,121
Local Sales & Use Tax	14,471,103	14,221,039	15,005,306	3,429,654	15,230,800	3,633,540
Sales/Parks	858,957	840,609	859,604	204,468	900,600	210,186
Brokered Natural Gas Use Tax	76,041	74,873	52,405	10,464	46,400	10,228
Criminal Justice Sales Tax	1,530,752	1,495,607	1,538,344	354,031	1,602,100	362,971
Admissions Tax	337,384	484,965	451,853	97,949	436,300	55,733
Utility Tax	5,628,300	5,732,027	5,688,057	1,535,546	6,624,030	1,792,953
Leasehold Tax	6,569	20,084	9,596	1,382	6,700	2,759
Gambling Tax	3,931,398	3,048,637	2,574,532	678,980	2,710,700	669,364
Franchise Fees	4,494,718	4,606,254	4,662,778	1,120,220	4,901,300	1,141,331
Cable, Water, Sewer, Solid Waste	3,278,231	3,362,288	3,371,221	797,331	3,571,100	813,633
Tacoma Power	1,216,487	1,243,966	1,291,557	322,889	1,330,200	327,698
Development Service Fees	1,816,106	2,348,200	5,283,125	737,242	4,697,185	4,228,650
Building Permits	768,106	945,734	1,765,453	296,703	1,411,185	2,360,469
Other Building Permit Fees	255,493	331,334	1,128,768	124,315	1,081,500	1,469,702
Plan Review/Plan Check Fees	637,074	958,219	2,253,598	295,595	2,107,000	364,329
Other Zoning/Development Fees	155,433	112,913	135,305	20,630	97,500	34,149
Licenses & Permits	413,472	410,011	463,137	131,563	575,000	158,377
Business License	285,000	288,640	298,315	87,405	446,200	115,920
Alarm Permits & Fees	96,803	89,556	136,481	26,431	95,000	25,048
Animal Licenses	31,669	31,815	28,341	17,728	33,800	17,410
State Shared Revenues	1,568,519	1,436,289	1,398,084	343,475	1,469,700	353,110
Criminal Justice	191,367	216,693	263,373	55,596	197,500	68,799
Criminal Justice High Crime	435,580	282,159	213,303	51,130	296,300	53,812
Liquor Excise Tax	448,309	449,632	437,143	115,679	487,000	110,058
Liquor Board Profits	493,262	487,806	484,265	121,071	488,900	120,441
Intergovernmental	321,805	491,598	548,669	115,271	462,354	111,348
Police FBI & Other Misc	15,000	11,790	12,860	-	12,900	-
Police-Animal Svcs-Steilacoom	21,303	21,710	22,123	3,044	21,700	3,710
Police-Animal Svcs-Dupont	37,288	37,992	38,710	10,184	39,400	9,861
Police-South Sound 911 Background Investigations	22,653	36,716	47,690	14,752	49,000	14,509
Muni Court-University Place Contract	(13,520)	-	-	-	-	-
Muni Court-Town of Steilacoom Contract	110,167	213,840	66,242	26,547	88,476	23,229
Muni Court-City of Dupont	128,914	169,551	361,044	60,744	250,878	60,039

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
(001) GENERAL FUND-continued						
Charges for Services & Fees	1,032,647	1,341,673	1,690,326	219,718	1,396,400	194,982
Parks & Recreation Fees	207,524	224,581	280,557	66,247	250,800	60,878
Police - Various Contracts	122,947	5,776	35,616	(0)	14,500	7,700
Police - Extra Duty	-	913,138	1,175,816	104,054	775,000	76,725
Police - Western State Hospital Community Policing	698,446	197,145	197,390	49,348	355,000	49,348
Other	3,729	1,033	946	70	1,100	332
Fines & Forfeitures	1,422,480	1,212,915	1,312,331	287,176	1,263,600	314,160
Municipal Court	288,151	239,322	291,236	62,816	263,600	71,923
Photo Infraction	1,134,328	973,592	1,021,095	224,360	1,000,000	242,237
Miscellaneous/Interest/Other	370,481	775,270	628,779	147,375	546,572	118,402
Interest Earnings	251,912	686,146	531,966	131,495	482,472	106,812
Penalties & Interest - Taxes	2,023	2,619	26,201	644	2,600	-
Miscellaneous/Other	116,545	86,504	70,613	15,236	61,500	11,590
Interfund Transfers	284,700	284,700	284,700	71,175	284,700	71,175
Transfers In - Fund 401 SWM	284,700	284,700	284,700	71,175	284,700	71,175
Subtotal Operating Revenues	\$46,201,880	\$46,587,634	\$50,339,475	\$13,174,274	\$51,218,247	\$17,199,387
EXPENDITURES:						
City Council	148,500	169,119	181,860	45,754	188,158	42,167
Legislative	148,017	167,931	181,860	45,754	184,708	42,154
Sister City	483	1,188	-	-	3,450	13
City Manager	809,073	1,017,897	1,082,243	306,789	1,121,024	321,415
Executive	613,149	667,671	711,751	219,031	744,282	232,154
Communications	195,924	350,227	370,492	87,758	376,742	89,261
Municipal Court	1,834,684	1,473,378	1,547,336	501,027	1,512,425	471,351
Judicial Services	1,011,751	1,158,311	1,216,631	423,537	1,119,988	385,531
Professional Services	582,340	85,356	96,818	22,876	55,000	14,799
Probation & Detention	240,593	229,711	233,887	54,614	337,437	71,021
Administrative Services	2,192,452	3,031,904	3,276,674	923,482	3,767,113	898,748
Finance	1,377,366	1,539,453	1,693,456	529,817	1,989,295	461,822
Non-Departmental (City-Wide & Public Defender)	123,043	686,161	842,198	164,609	1,014,500	191,026
Human Resources (Previously Under Legal Dept 2021-2024)	692,043	806,289	741,020	229,056	763,318	245,899
Legal	1,718,947	1,772,449	1,711,962	520,081	2,007,136	604,118
Civil Legal Services	1,145,619	1,080,778	1,045,034	329,427	1,279,694	387,941
Criminal Prosecution Services	244,960	243,426	173,797	77,134	217,574	70,031
City Clerk	203,213	239,289	388,491	113,520	329,868	146,146
Election	125,155	208,956	104,640	-	180,000	-

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
(001) GENERAL FUND-continued						
Planning & Public Works (formerly CED)	3,089,038	3,342,796	4,083,279	1,123,702	3,815,006	1,489,387
Current Planning	1,054,208	1,140,589	1,266,657	360,294	-	-
Long Range Planning	303,817	302,435	307,879	137,257	-	-
Planning	-	-	-	-	1,475,093	554,620
Geographical Information Systems	-	-	33,218	-	156,497	39,882
Building	1,431,140	1,583,794	2,114,616	516,416	1,784,168	764,642
Economic Development	299,873	315,978	360,910	109,735	399,248	130,244
Parks, Recreation & Community Services	3,067,319	3,455,544	3,468,708	836,807	4,049,356	964,233
Human Services	430,860	495,033	480,517	21,377	598,003	25,124
Administration	471,306	421,875	357,379	155,216	465,897	204,151
Recreation	506,531	619,482	584,665	132,533	551,011	104,114
Senior Services	173,804	206,487	206,700	51,501	217,150	46,643
Parks Facilities	599,361	739,043	884,024	191,683	980,757	239,326
Fort Steilacoom Park	621,533	710,977	645,453	197,141	775,495	193,685
Street Landscape Maintenance	263,925	262,646	309,969	87,356	461,043	151,190
Police	26,557,987	28,949,671	31,160,970	8,587,673	32,356,662	9,322,052
Command	4,895,906	5,804,904	5,543,599	2,417,175	6,984,478	2,746,423
Jail Service	380,230	799,450	1,032,138	268,256	1,330,000	245,358
Dispatch Services/SS911	2,016,847	2,070,342	2,118,965	529,606	2,157,580	525,663
Investigations	3,725,373	4,329,076	4,804,757	1,113,889	4,582,351	1,378,574
Patrol	10,166,298	9,721,009	10,934,912	2,605,408	11,544,010	2,492,459
Special Units	61,403	89,797	137,859	28,115	139,712	13,310
Special Response Team (SRT)	131,728	104,332	91,386	5,119	91,300	6,509
Neighborhood Policing Unit	912,746	1,453,132	1,344,466	330,328	1,060,080	441,680
Contracted Services (Extra Duty, offset by Revenue)	782,869	1,057,846	1,337,373	361,632	775,000	427,322
Community Safety Resource Team (CSRT)	528,654	569,321	587,041	147,065	613,543	152,993
Training	875,519	640,090	763,739	186,835	660,825	194,782
Traffic Policing	820,678	950,848	1,069,684	232,031	1,017,559	332,825
Property Room	306,184	348,982	394,361	94,931	383,039	94,850
Reimbursements	128,083	155,586	180,176	51,129	114,022	50,225
Support Services/Emergency Management	49,129	53,479	557	11,590	72,695	13,654
Animal Control	389,460	414,596	441,010	107,845	440,469	114,202
Road & Street/Camera Enforcement	386,880	386,880	378,947	96,720	390,000	91,222
Interfund Transfers	1,874,874	1,920,222	1,938,816	486,935	2,352,460	565,206
Transfer to Fund 101 Street O&M	1,394,393	1,438,241	1,461,060	451,935	1,976,688	565,206
Transfer to Fund 105/190 Abatement Program	35,000	35,000	35,000	35,000	-	-
Transfer to Fund 201 GO Bond Debt Service	445,481	446,981	442,756	-	375,772	-
Subtotal Operating Expenditures	\$41,292,873	\$45,132,979	\$48,451,848	\$13,332,250	\$51,169,340	\$14,678,676
OPERATING INCOME (LOSS)	4,909,007	1,454,655	1,887,628	(157,976)	48,907	2,520,711
As a % of Operating Expenditures	11.9%	3.2%	3.9%	-1.2%	0.1%	17.2%

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
(001) GENERAL FUND-continued						
<i>OTHER FINANCING SOURCES:</i>						
Grants, Donations/Contrib, 1-Time	529,239	801,216	1,273,719	330,147	937,726	376,111
Contributions/Donations/Other	227,714	83,456	812,133	264,597	384,873	69,706
Property Tax - for Future TIF Debt Service	-	-	-	-	24,374	36,547
Grants	301,525	717,760	461,586	65,550	528,479	269,858
Transfers In	-	-	1,380,955	-	55,764	-
Transfer In - Fund 105 Property Abatement	-	-	640,000	-	-	-
Transfer In - Fund 202 LID Debt Service	-	-	332,169	-	55,764	-
Transfer In - Fund 251 LID Guaranty	-	-	53,000	-	-	-
Transfer In - Fund 503 Information Technology	-	-	355,786	-	-	-
Subtotal Other Financing Sources	\$529,239	\$801,216	\$2,654,674	\$330,147	\$993,490	\$376,111
<i>OTHER FINANCING USES:</i>						
Capital & Other 1-Time	1,189,525	4,497,671	3,047,366	528,596	6,443,062	716,850
City Council	-	8,237	22,111	-	40,800	-
City Manager	12,970	143,914	164,627	15,223	139,880	5,000
Administrative Services	7,139	24,693	66,885	595	639,009	-
City-Wide COVID-19 Grants	-	326,617	6,191	2,475	-	-
Internal Service Charges to be Allocated	-	-	-	-	-	-
Planning & Public Works (formerly CED)	263,911	496,688	389,539	110,357	3,237,342	567,728
Legal	74,880	149,595	175,687	10,248	1,045,708	11,345
Municipal Court	48,825	153,830	223,036	15,278	170,838	35,072
Parks, Recreation & Community Services	377,685	347,636	294,531	29,887	399,392	25,616
Police	404,116	2,846,461	1,704,759	344,532	770,093	72,089
Interfund Transfers	2,527,325	3,732,387	2,115,542	1,893,484	932,853	53,006
Transfer Out - Fund 101 Street	-	449,339	243,730	21,672	826,830	39,257
Transfer Out - Fund 105 Property Abatement/RHSP	550,000	50,000	50,000	50,000	-	-
Transfer Out - Fund 106 Public Art	30,000	22,000	22,000	22,000	-	-
Transfer Out - Fund 192 SSMCP	80,000	75,000	75,000	75,000	88,750	13,749
Transfer Out - Fund 301 Parks CIP	647,500	2,620,877	1,415,000	1,415,000	17,273	-
Transfer Out - Fund 302 Transportation CIP	1,219,825	515,171	309,812	309,812	-	-
Subtotal Other Financing Uses	\$3,716,850	\$8,230,057	\$5,162,908	\$2,422,080	\$7,375,915	\$769,856
Total Revenues and Other Sources	\$46,731,119	\$47,388,850	\$52,994,149	\$13,504,421	\$52,211,737	\$17,575,498
Total Expenditures and other Uses	\$45,009,723	\$53,363,036	\$53,614,756	\$15,754,330	\$58,545,256	\$15,448,532
Beginning Fund Balance:	\$17,750,655	\$19,472,051	\$13,497,864	\$13,497,864	\$12,877,258	\$12,877,258
Ending Fund Balance:	\$19,472,051	\$13,497,864	\$12,877,258	\$11,247,955	\$6,543,739	\$15,004,224
Ending Fund Balance as a % of Gen/Street Operating Rev	41.3%	28.3%	25.1%	84.0%	12.5%	86.5%
Reserve - Total Target 12% Reserves	\$5,664,295	\$5,718,043	\$12,168,082	\$6,013,147	\$6,269,550	\$2,081,822
2% Contingency Reserves	\$944,049	\$953,007	\$1,025,822	\$1,002,191	\$1,044,925	\$346,970
5% General Fund Reserves	\$2,360,123	\$2,382,518	\$2,564,556	\$2,505,478	\$2,612,312	\$867,426
5% Strategic Reserves	\$2,360,123	\$2,382,518	\$2,564,556	\$2,505,478	\$2,612,312	\$867,426
Set Aside for Economic Development Opportunity Fund	\$2,000,000	\$2,000,000	\$2,000,000	\$0	\$0	\$0
Set Aside TIF Property Tax for TIF Debt Svc	\$0	\$0	\$0	\$0	24,374	36,547
Unreserved/Designated	\$11,807,756	\$5,779,822	\$4,722,323	\$5,234,808	\$274,189	\$12,922,401

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 101 STREET OPERATIONS & MAINTENANCE						
<i>REVENUES:</i>						
Permits	138,273	201,015	136,434	31,748	198,700	27,567
Engineering Review Fees	80,176	74,704	59,432	8,464	77,300	20,120
Motor Vehicle Fuel Tax	782,125	787,006	755,782	173,704	752,000	101,447
Subtotal Operating Revenues	\$ 1,000,575	\$ 1,062,724	\$ 951,648	\$ 213,916	\$ 1,028,000	\$ 149,134
<i>EXPENDITURES:</i>						
Street Lighting	400,486	413,973	278,742	22,343	472,210	43,251
Traffic Control Devices	374,479	423,769	465,120	62,653	426,850	76,336
Snow & Ice Response	78,644	27,286	23,457	1,622	45,500	23,312
Road & Street Preservation	1,492,948	1,626,560	1,667,639	580,468	2,060,128	572,695
Subtotal Operating Expenditures	2,346,557	2,491,588	2,434,958	667,087	\$3,004,688	\$715,594
OPERATING INCOME (LOSS)	(\$1,345,983)	(\$1,428,864)	(\$1,483,310)	(\$453,171)	(\$1,976,688)	(\$566,460)
<i>OTHER FINANCING SOURCES:</i>						
Grants/Donations/Contributions	10,000	-	19,350	-	-	-
Judgments, Settlements/Miscellaneous	1,372	482	2,901	1,236	2,000	1,254
Transfer In From General Fund	\$1,394,393	\$1,887,579	1,704,789	473,608	2,803,518	604,463
Subtotal Other Financing Sources	\$1,405,765	\$1,888,062	\$1,727,040	\$474,843	\$2,805,518	\$605,717
<i>OTHER FINANCING USES:</i>						
Building, Vehicles, Equipment & Other 1-Time	83,563	459,198	243,730	21,672	828,830	39,257
Subtotal Other Financing Uses	\$83,563	\$459,198	\$243,730	\$21,672	828,830	39,257
Total Revenues and Other Sources	\$2,406,340	\$2,950,786	\$2,678,688	\$688,759	\$3,833,518	\$754,851
Total Expenditures and other Uses	\$2,430,120	\$2,950,786	\$2,678,688	\$688,759	\$3,833,518	\$754,851
Beginning Fund Balance:	\$23,780	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance:	\$0	\$0	\$0	\$0	\$0	\$0

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 103 LAKEWOOD TRANSPORTATION BENEFIT DISTRICT						
<i>REVENUES:</i>						
\$20 Vehicle License Fee (Net of State Admin Fee)	851,401	815,810	805,600	186,097	835,000	165,206
Interest Earnings	16,315	4,870	4,565	959	-	968
Total Revenue	\$867,716	\$820,680	\$810,165	\$187,057	\$835,000	\$166,174
<i>EXPENDITURES:</i>						
Transfer to Fund 201 Debt Service	-	-	-	-	835,000	-
Transfer to Fund 302 Transportation Capital	2,358,000	699,532	999,924	-	-	-
Total Expenditures	\$2,358,000	\$699,532	\$999,924	\$0	\$835,000	\$0
Beginning Fund Balance:	\$1,581,424	\$91,140	\$212,288	\$212,288	\$22,529	\$22,529
Ending Fund Balance:	\$91,140	\$212,288	\$22,529	\$399,345	\$22,529	\$188,703

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 104 HOTEL/MOTEL LODGING TAX						
<i>REVENUES:</i>						
Special Hotel/Motel Lodging Tax (5%)	\$1,000,059	\$921,994	\$963,847	\$203,514	\$908,034	\$206,865
Transient Rental income Tax (2%)	400,029	371,775	389,426	84,661	363,216	82,750
Interest Earnings	38,681	138,869	162,928	38,193	80,000	34,407
GASB 86 Lease	347,240	-	144,163	-	-	-
Total Revenues	\$1,786,010	\$1,432,637	\$1,660,364	\$326,368	\$1,351,250	\$324,022
<i>EXPENDITURES:</i>						
Lodging Tax Programs	659,177	774,951	985,694	62,340	1,247,850	123,293
GASB 86 Lease	422,090	74,850	219,013	-	-	-
Total Expenditures	1,081,267	\$849,801	\$1,204,706	\$62,340	\$1,247,850	\$123,293
Beginning Fund Balance:	\$2,305,432	\$3,010,175	\$3,593,011	\$3,593,011	\$4,048,668	\$4,048,668
Ending Fund Balance <i>(earmarked for next year's grant awards)</i>	\$3,010,175	\$3,593,011	\$4,048,668	\$3,857,039	\$4,152,068	\$4,249,397

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 105 PROPERTY ABATEMENT/RENTAL HOUSING SAFETY PROGRAM/1406 FUNDS						
REVENUES:						
Abatement Program:	867,759	143,305	1,174,858	1,148,795	406,800	86,203
Abatement Charges	312,224	68,001	1,084,316	1,076,982	401,300	82,866
Interest Earnings	20,535	27,954	55,542	36,813	5,500	3,337
Judgments & Settlements/Other Misc	-	12,350	-	-	-	-
Transfer In - Fund 001 General	535,000	35,000	35,000	35,000	-	-
Rental Housing Safety Program:	215,503	210,512	341,219	127,252	273,000	175,019
Transfer In - Fund 001 General	50,000	50,000	50,000	50,000	-	-
Rental Housing Safety Program Fees	165,503	160,512	291,219	77,252	273,000	175,019
1406 Affordable Housing Program:	98,562	97,453	104,033	13,629	98,000	8,094
Sales Tax	98,562	97,384	103,484	13,591	98,000	7,804
Loan Interest	-	69	549	38	-	290
Total Revenues	\$1,181,823	\$451,270	\$1,620,110	\$1,289,676	\$777,800	\$269,316
EXPENDITURES:						
Abatement	1,253,284	331,083	217,869	34,201	569,196	22,944
Abatement - Transfer Out - Fund 001 General Fund	-	-	640,000	-	-	-
Rental Housing Safety Program	305,327	220,713	231,620	59,002	332,127	57,864
1406 Affordable Housing Program	(5,265)	74,680	(28,284)	-	538,274	(15,279)
Total Expenditures	\$1,553,346	\$626,476	\$1,061,206	\$93,203	\$1,439,597	\$65,529
Beginning Fund Balance:	\$649,622	\$278,099	\$102,892	\$102,892	\$661,796	\$661,796
Ending Fund Balance:	\$278,099	\$102,892	\$661,796	\$1,299,364	\$0	\$865,583
Abatement Program	\$33,185	(\$154,593)	\$162,396	\$960,000	(\$0)	\$225,654
Rental Housing Safety Program	(\$40,271)	(\$50,472)	\$59,127	\$17,779	(\$0)	\$176,282
1406 Affordable Housing Program	\$285,185	\$307,958	\$440,275	\$321,587	(\$0)	\$463,648

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 106 PUBLIC ART						
REVENUES:						
Interest Earnings	1,443	2,209	1,762	397	-	304
Facility Rentals	10,500	21,000	16,500	12,000	15,000	9,000
Transfer In - Fund 001 General	30,000	22,000	22,000	22,000	-	-
Total Revenues	\$41,943	\$45,209	\$40,262	\$34,397	\$15,000	\$9,304
EXPENDITURES:						
Arts Commission Programs	-	1,190	1,068	-	2,000	356
Public Art	111,579	67,704	34,029	-	40,620	1,000
Total Expenditures	\$111,579	\$68,894	\$35,097	\$0	\$42,620	\$1,356
Beginning Fund Balance:	\$120,223	\$50,587	\$26,902	\$26,902	\$32,067	\$32,067
Ending Fund Balance:	\$50,587	\$26,902	\$32,067	\$61,299	\$4,447	\$40,015

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 180 NARCOTICS SEIZURE						
<i>REVENUES:</i>						
Forfeitures	106,506	127,096	24,332	-	-	24,563
Law Enforcement Contracts/Grants	25,340	35,989	16,891	6,380	16,290	5,229
Interest Earnings	2,127	3,695	2,347	713	-	447
Total Revenues	\$133,973	\$166,780	\$43,569	\$7,093	\$16,290	\$30,239
<i>EXPENDITURES:</i>						
Investigations	97,007	128,423	76,875	20,978	17,854	19,585
Capital	173,301	17,795	41,359	32,066	-	-
Total Expenditures	\$270,308	\$146,218	\$118,234	\$53,044	\$17,854	\$19,585
Beginning Fund Balance:	\$192,000	\$55,667	\$76,230	\$76,230	\$1,565	\$1,565
Ending Fund Balance:	\$55,667	\$76,230	\$1,565	\$30,279	\$1	\$12,219

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 181 FELONY SEIZURE						
<i>REVENUES:</i>						
Forfeitures/Misc/Interest	26,338	3,523	781	196	-	113
Total Revenues	\$26,338	\$3,523	\$781	\$196	\$0	\$113
<i>EXPENDITURES:</i>						
Investigations/Predictive Policing	16,047	4,457	9,084	2,089	779	43
Capital Purchases	23,184	-	13,288	-	-	-
Total Expenditures	\$39,231	\$4,457	\$22,372	\$2,089	\$779	\$43
Beginning Fund Balance:	\$36,198	\$23,305	\$22,371	\$22,371	\$779	\$779
Ending Fund Balance:	\$23,305	\$22,371	\$779	\$20,478	\$0	\$849

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 182 FEDERAL SEIZURE						
<i>REVENUES:</i>						
Forfeitures	18,701	29,214	11,243	-	-	11,649
Interest Earnings	1,374	77	303	45	-	69
Total Revenues	\$20,075	\$29,291	\$11,546	\$45	\$0	\$11,718
<i>EXPENDITURES:</i>						
Crime Prevention	17,884	5,776	892	-	2,772	-
Capital	144,992	19,547	12,554	-	-	-
Total Expenditures	\$162,876	\$25,323	\$13,446	\$0	\$2,772	\$0
Beginning Fund Balance:	\$143,505	\$703	\$4,671	\$4,671	\$2,771	\$2,771
Ending Fund Balance:	\$703	\$4,671	\$2,771	\$4,716	(\$1)	\$14,489

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 190 CDBG						
<i>REVENUES:</i>						
Grants	1,215,475	760,091	822,705	97,850	3,836,631	114,393
Interest Earnings	15	-	-	-	-	-
Miscellaneous/Contributions	1,800	1,075	500	-	-	600
Total Revenues	\$1,217,289	\$761,166	\$823,205	\$97,850	\$3,836,631	\$114,993
<i>EXPENDITURES:</i>						
Grants	867,051	772,859	380,513	45,468	6,131,363	133,299
Total Expenditures	\$867,051	\$772,859	\$380,513	\$45,468	\$6,131,363	\$133,299
Beginning Fund Balance:	\$1,513,495	\$1,863,733	\$1,852,040	\$1,852,040	\$2,294,732	\$2,294,732
Ending Fund Balance:	\$1,863,733	\$1,852,040	\$2,294,732	\$1,904,422	\$0	\$2,276,426

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 191 NEIGHBORHOOD STABILIZATION PROGRAM						
<i>REVENUES:</i>						
Grant-NSP 1	29,581	-	-	-	-	-
Abatement Charges	-	-	-	-	316,047	-
Abatement Interest	6,326	-	-	-	3,000	-
Total Revenues	\$35,907	\$0	\$0	\$0	\$319,047	\$0
<i>EXPENDITURES:</i>						
Grant-NSP 1	276,435	-	-	-	319,047	-
Grant-NSP 3	-	-	-	-	14,148	-
Total Expenditures	\$276,435	\$0	\$0	\$0	\$333,195	\$0
Beginning Fund Balance:	\$254,676	\$14,148	\$14,148	\$14,148	\$14,148	\$14,148
Ending Fund Balance:	\$14,148	\$14,148	\$14,148	\$14,148	\$0	\$14,148

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 192 SSMCP (SOUTH SOUND MILITARY COMMUNITIES PARTNERSHIP)						
<i>REVENUES:</i>						
Grants	6,903,052	431,965	256,566	14,021	13,750	13,749
Partner Participation	205,550	276,758	281,050	91,300	277,550	23,700
Misc/Other	228,768	165,769	130,999	32,750	130,999	32,750
Transfer In From Fund 001 General	80,000	75,000	75,000	75,000	75,000	75,000
Total Revenues	\$7,417,370	\$949,492	\$743,616	\$213,071	\$497,299	\$145,199
<i>EXPENDITURES:</i>						
SSMCP Capital & 1-Time	7,804,483	759,450	591,873	96,835	352,550	72,539
Transfer to Fund 501 Tactical Tailor Insurance		-	32,436	-	10,999	2,750
Total Expenditures	\$7,804,483	\$759,450	624,309	96,835	363,549	75,288
Beginning Fund Balance:	\$32,299	(\$354,814)	(\$164,772)	(\$164,772)	(\$45,465)	(\$45,465)
Ending Fund Balance:	(\$354,814)	(\$164,772)	(\$45,465)	(\$48,536)	\$88,285	\$24,446

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

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 195 PUBLIC SAFETY GRANTS						
<i>REVENUES:</i>						
Grants	506,449	560,631	681,596	100,757	610,572	89,100
Total Revenues	\$506,449	\$560,631	\$681,596	\$100,757	\$610,572	\$89,100
<i>EXPENDITURES:</i>						
Grants	506,449	560,631	681,596	100,964	610,572	89,100
Total Expenditures	\$506,449	\$560,631	\$681,596	\$100,964	\$610,572	\$89,100
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance:	\$0	\$0	\$0	(\$207)	\$0	(\$0)

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 196 ARPA (AMERICAN RESCUE PLAN ACT) GRANT						
<i>REVENUES:</i>						
Grants	1,904,263	3,609,353	6,149,028	104,985	805,527	457,869
Program Income	700,000	-	-	-	-	-
Interest	125,077	474,790	347,654	102,738	-	23,081
Total Revenues	2,729,341	4,084,143	6,496,681	207,723	\$805,527	480,950
<i>EXPENDITURES:</i>						
Grants	1,903,054	3,609,353	6,149,028	148,646	2,454,257	110,137
Total Expenditures	\$1,903,054	\$3,609,353	\$6,149,028	\$148,646	\$2,454,257	\$110,137
Beginning Fund Balance:	\$0	\$826,287	\$1,301,077	\$1,301,077	\$1,648,731	\$1,648,731
Ending Fund Balance:	\$826,287	\$1,301,077	\$1,648,731	\$1,360,154	\$1	\$2,019,544

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 201 GENERAL OBLIGATION BOND DEBT SERVICE						
<i>REVENUES:</i>						
Transfer-In From General Fund	445,481	446,981	442,756	-	375,772	-
Transfer-In REET Fund	1,240,597	1,239,997	1,239,998	-	1,240,000	-
Transfer-In TBD Fund (\$20 VLF)		-	-	-	835,000	-
Total Revenues	\$1,686,078	\$1,686,978	\$1,682,754	\$0	\$2,450,772	\$0
<i>EXPENDITURES:</i>						
Principal & Interest - 59th Avenue	77,000	77,000	77,000	-	-	-
Principal & Interest - Police Station - 2009/2016	210,706	213,581	210,981	-	217,997	-
Principal & Interest - LOCAL LED Streetlight	157,775	156,400	154,775	-	157,775	-
Principal & Interest - Transp CIP - LTGO 2019	539,400	540,150	540,150	-	539,400	-
Principal & Interest - Transp CIP - LTGO 2020	235,699	235,701	235,697	-	235,700	-
Principal & Interest - Transp CIP - LTGO 2021	465,498	464,146	464,151	-	464,900	-
Principal & Interest - TBD \$20 VLF Bonds	-	-	-	-	835,000	-
Total Expenditures	\$1,686,078	\$1,686,978	\$1,682,754	\$0	2,450,772	\$0
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance:	\$0	\$0	\$0	\$0	\$0	\$0

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 202 LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE						
<i>REVENUES:</i>						
Interest	1,763	6,610	13,221	3,234	-	2,126
Assessments	144,858	332,731	217,392	-	145,328	1
Total Revenues	\$146,621	\$339,340	\$230,613	\$3,234	\$145,328	\$2,127
<i>EXPENDITURES:</i>						
LID 1101/1103	330	361	283	94	-	-
LID 1108	60,142	10,642	208	47	-	68
LID 1109	95,515	93,634	91,770	90,927	180,859	89,036
Transfer Out - Fund 001 General Fund	-	-	332,169	-	55,764	-
Total Expenditures	155,987	104,636	\$424,430	\$91,069	\$236,623	\$89,104
Beginning Fund Balance:	\$118,951	\$109,585	\$344,289	\$344,289	\$150,473	\$150,473
Ending Fund Balance:	\$109,585	\$344,289	\$150,473	\$256,454	\$59,178	\$63,496

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 204 SEWER PROJECT DEBT SERVICE						
<i>REVENUES:</i>						
Sewer Charges (4.75% Sewer Surcharge)	900,320	902,554	929,777	231,818	957,500	278,821
Interest Earnings/Other	13,533	53,967	67,471	17,049	20,000	11,102
Sanitary Side Sewer Connection Home Loan Repayment	-	-	-	-	948	-
Total Revenues	\$913,853	\$956,520	\$997,248	\$248,866	\$978,448	\$289,924
<i>EXPENDITURES:</i>						
Principal & Interest	477,618	475,150	472,681	-	440,498	-
Transfer To Fund 311 Sewer Capital	50,000	50,000	1,390,658	200,000	50,000	50,000
Total Expenditures	\$527,618	\$525,150	\$1,863,339	\$200,000	\$490,498	\$50,000
Beginning Fund Balance:	\$734,088	\$1,120,324	\$1,551,695	\$1,551,695	\$685,604	\$685,604
Ending Fund Balance:	\$1,120,324	\$1,551,695	\$685,604	\$1,600,561	\$1,173,554	\$925,528

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 251 LOCAL IMPROVEMENT DISTRICT (LID) GUARANTY DEBT SERVICE						
<i>REVENUES:</i>						
Interest Earnings	2,095	6,153	6,230	1,546	-	1,077
Total Revenues	\$2,095	\$6,153	\$6,230	\$1,546	\$0	\$1,077
<i>EXPENDITURES:</i>						
Transfer Out - Fund 001 General	-	-	53,000	-	-	-
Total Expenditures	\$0	\$0	\$53,000	\$0	\$0	\$0
Beginning Fund Balance:	\$133,093	\$135,188	\$141,341	\$141,341	\$94,571	\$94,571
Ending Fund Balance:	\$135,188	\$141,341	\$94,571	\$142,887	\$94,571	\$95,649

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 301 PARKS CAPITAL						
<i>REVENUES:</i>						
Grants	563,591	6,775,931	2,342,717	1,332,591	6,626,764	894,789
Motor Vehicle Excise Tax for Paths & Trails	4,627	4,656	4,471	1,028	-	600
Interest Earnings	58,752	185,592	162,472	24,229	-	29,534
Contributions/Donations/Utility & Developers	11,000	-	36,466	-	-	125,425
Transfer In From Fund 001 General	647,500	2,620,877	1,415,000	1,415,000	-	-
Transfer In From Fund 102 REET	624,500	614,124	470,788	-	135,000	135,000
Transfer In From Fund 401 Surface Water Mgmt	-	-	150,000	-	56,277	-
Total Revenues	\$1,909,970	\$10,201,180	\$4,581,914	\$2,772,847	\$6,818,041	\$1,185,349
<i>EXPENDITURES:</i>						
Capital	1,350,824	8,487,624	5,244,996	1,572,934	11,760,539	1,703,212
Total Expenditures	\$1,350,824	\$8,487,624	\$5,244,996	\$1,572,934	\$11,760,539	\$1,703,212
Beginning Fund Balance:	\$3,388,224	\$3,947,369	\$5,660,925	\$5,660,925	\$4,997,843	\$4,997,843
Ending Fund Balance:	\$3,947,369	\$5,660,925	\$4,997,843	\$6,860,838	\$55,345	\$4,479,980

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 302 TRANSPORATION CAPITAL PROJECT						
<i>REVENUES:</i>						
Motor Vehicle Excise Tax	314,833	316,797	304,509	-	329,500	40,836
State Transportation Package - Multi-Modal Distribution	83,768	82,842	82,240	20,561	81,900	20,454
State Transportation Package - Increased Gas Tax (MVET)	73,298	72,487	71,681	17,991	71,600	17,897
Traffic Mitigation Fees	-	10,807	39,046	7,419	-	-
Pavement Degradation Fees	47,386	50,554	33,639	2,088	-	10,372
Grants/Congressional Direct Spending	5,658,915	2,895,084	3,349,056	674,574	22,948,697	964,796
Contributions from Utilities/Developers/Partners	1,153,924	1,283,480	1,579,791	789,216	-	-
Proceeds from Sale of Asset/Street Vacation	28,685	340,000	120,000	-	-	-
Interest/Other	138,918	574,576	346,055	103,209	-	69,422
GO Bond Proceeds	-	-	3,000,000	-	3,394,048	-
Transfer In - Fund 001 General	1,219,825	515,171	309,812	309,812	-	-
Transfer In - Fund 102/303 REET	5,187,200	2,746,007	870,407	121,214	769,124	207,000
Transfer In - Fund 103 TBD	2,358,000	699,532	999,924	-	-	-
Transfer In - Fund 190 CDBG	276,823	-	-	-	-	-
Transfer In - Fund 401 SWM	3,893,169	836,832	834,326	209,090	2,801,635	52,523
Total Revenues	\$20,434,745	\$10,424,169	\$11,940,487	\$2,255,173	\$30,396,504	\$1,383,300
<i>EXPENDITURES:</i>						
Capital Projects	14,274,739	14,684,251	14,619,527	3,086,310	35,922,952	1,501,861
Debt Issue Cost	-	-	32,500	-	-	-
Transfer Out - Fund 303 REET	42,084	153,500	-	-	-	-
Total Expenditures	\$14,316,823	\$14,837,751	\$14,652,027	\$3,086,310	\$35,922,952	\$1,501,861
Beginning Fund Balance:	\$6,989,572	\$13,107,493	\$8,693,911	\$8,693,911	\$5,982,371	\$5,982,371
Ending Fund Balance:	\$13,107,493	\$8,693,911	\$5,982,371	\$7,862,774	\$455,923	\$5,863,810

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 303 REAL ESTATE EXCISE TAX						
<i>REVENUES:</i>						
Real Estate Excise Tax	4,134,784	2,311,049	2,289,031	413,512	2,400,000	477,254
Interest Earnings	53,741	78,647	12,735	4,878	2,600	786
Transfer In - Transportation CIP	42,084	231,084	-	-	-	-
Total Revenue	4,230,609	2,620,780	2,301,765	418,390	2,402,600	478,040
<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	-	1,240,000	-
Transfer Out - Fund 301 Parks CIP	624,500	614,124	470,788	-	135,000	135,000
Transfer Out - Fund 302 Transportation CIP	5,187,200	2,746,007	870,407	442,166	769,124	207,000
Total Expenditures	\$7,052,297	\$4,600,128	\$2,581,193	\$442,166	\$2,144,124	\$342,000
Beginning Fund Balance:	\$5,080,463	\$2,258,775	\$279,427	\$279,427	\$0	\$0
Ending Fund Balance:	\$2,258,775	\$279,427	\$0	\$255,651	\$258,476	\$136,040

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 311 SEWER CAPITAL PROJECT						
<i>REVENUES:</i>						
Grants	-	369,878	172,049	-	2,133,491	56,847
Sewer Availability Charge	285,655	289,242	261,161	54,051	257,900	69,895
Interest Earnings	26,183	83,746	104,513	22,553	-	27,023
Proceeds from Lien	1,664	4,612	1,408	512	-	128
Transfer In Fund 204 Sewer Debt (Sewer Surcharge 4.75%)	50,000	50,000	467,178	200,000	50,000	50,000
Transfer In Fund 312 Sanitary Sewer Connection Capital	-	-	923,480	-	-	-
Total Revenues	\$363,502	\$797,478	\$1,929,789	\$277,116	\$2,441,391	\$203,893
<i>EXPENDITURES:</i>						
Capital/Administration	103,974	406,209	289,051	38,590	5,576,730	66,373
Total Expenditures	103,974	406,209	\$289,051	\$38,590	5,576,730	66,373
Beginning Fund Balance:	\$1,525,500	\$1,785,029	\$2,176,298	\$2,176,298	\$3,817,036	\$3,817,036
Ending Fund Balance:	\$1,785,029	\$2,176,298	\$3,817,036	\$2,414,824	\$681,697	\$3,954,557

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 401 SURFACE WATER MANAGEMENT						
<i>REVENUES:</i>						
Storm Drainage Fees	4,990,889	5,235,163	5,401,298	455,377	5,366,000	317,675
Site Development Permit Fee	69,895	164,935	116,355	21,390	50,000	18,860
Interest Earnings & Misc	176,624	438,758	524,312	119,476	300,000	110,713
Subtotal Operating Revenues	\$5,237,408	\$5,838,856	\$6,041,965	\$596,243	\$5,716,000	\$447,249
<i>EXPENDITURES:</i>						
Engineering Services	1,526,948	1,547,245	1,667,070	467,271	2,295,694	464,548
Operations & Maintenance	600,622	579,384	523,875	115,420	1,307,345	138,930
IS Charges to Be Allocated	-	-	-	-	-	-
Revenue Bonds - Debt Service (15-Year Life, 4%)	501,000	500,995	500,995	-	500,998	-
Transfer to Fund 001 General Admin Support	284,700	284,700	284,700	71,175	284,700	71,175
Subtotal Operating Expenditures	\$2,913,270	\$2,912,324	\$2,976,641	\$653,866	\$4,388,737	\$674,653
OPERATING INCOME (LOSS)	\$2,324,139	\$2,926,533	\$3,065,324	(\$57,623)	\$1,327,263	(\$227,405)
As a % of Operating Expenditures	79.8%	100.5%	103.0%	-8.8%	30.2%	-33.7%
<i>OTHER FINANCING SOURCES:</i>						
Grants/Contributions/Settlements/Misc	127,817	152,615	176,599	8,314	205,561	29,337
American Lake Management District	24,564	24,406	44,827	232	23,735	172
Flood Control Opportunity Fund	146,263	-	-	-	-	-
Revenue Bonds - Bond Proceeds	-	-	-	-	-	-
Transfer In From Fund 302 Transportation Capital	-	-	-	-	-	-
Subtotal Other Financing Sources	\$298,645	\$177,021	\$221,425	\$8,547	\$229,296	\$29,509
<i>OTHER FINANCING USES:</i>						
Capital/1-Time	460,152	250,574	233,712	8,610	2,524,387	3,733
American Lake Management District	16,594	25,275	63,179	1,409	30,900	433
Transfer to Fund 301 Parks CIP	-	-	150,000	-	56,277	-
Transfer to Fund 302 Transportation Capital	3,893,169	836,832	834,326	209,090	2,732,307	52,523
Subtotal Other Financing Uses	\$4,369,915	\$1,112,682	\$1,281,217	\$219,109	\$5,343,871	\$56,689
Total Revenues and Other Sources	\$5,536,053	\$6,015,877	\$6,263,390	\$604,789	\$5,945,296	\$476,758
Total Expenditures and other Uses	\$7,283,185	\$4,025,006	\$4,257,857	\$872,974	\$9,732,608	\$731,342
			13,225,149			
Beginning Fund Balance:	\$10,975,879	\$9,228,747	\$11,219,619	\$11,219,619	\$13,225,152	\$13,225,152
Ending Fund Balance:	\$9,228,747	\$11,219,619	\$13,225,152	\$10,951,434	\$9,437,840	\$12,970,568

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 501 FLEET & EQUIPMENT						
<i>OPERATING REVENUES:</i>						
M&O Revenue	715,706	537,957	574,514	147,485	765,720	134,593
Proceeds From Sale of Assets	80,293	86,490	51,458	-	-	33,255
Lease Revenue	-	12,917	30,000	7,500	-	7,500
Interest Earnings	73,798	232,573	226,797	57,716	20,000	43,406
Total Revenues	\$869,796	\$869,937	\$882,768	\$212,701	\$785,720	\$218,755
<i>OPERATING EXPENDITURES:</i>						
Fuel/Gasoline	431,757	464,344	405,848	91,204	459,150	93,158
Other Supplies	16,430	9,647	13,778	3,091	3,990	2,734
Repairs & Maintenance	421,019	394,988	462,892	117,725	322,580	122,505
Other Services & Charges	590	958	251	682	-	358
Total Expenditures	\$869,796	\$869,937	\$882,768	\$212,701	\$785,720	\$218,755
Operating Revenue Over/(Under) Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
<i>OTHER FINANCING SOURCES:</i>						
Replacement Reserves Collections	843,892	852,807	-	-	1,087,312	271,828
Capital Contribution	52,170	982,221	532,753	228,041	21,000	-
Transfer In From Fund 504 Risk Management	-	227,531	109,201	-	-	-
Total Other Financing Sources	\$896,061	\$2,062,559	\$641,954	\$228,041	\$1,108,312	\$271,828
<i>OTHER FINANCING USES:</i>						
Fleet & Equipment New & Replacement	312,269	1,822,710	1,589,005	798,144	865,290	481,528
Total Other Financing Uses	\$312,269	\$1,822,710	\$1,589,005	\$798,144	\$865,290	\$481,528
Total Revenues	\$1,765,858	\$2,932,496	\$1,524,722	\$440,743	\$1,894,032	\$490,583
Total Expenditures	\$1,182,065	\$2,692,647	\$2,471,773	\$1,010,846	\$1,651,010	\$700,283
Beginning Fund Balance:	\$4,597,080	\$5,180,872	\$5,420,721	\$5,420,721	\$4,473,670	\$4,473,670
Ending Fund Balance:	\$5,180,872	\$5,420,721	\$4,473,670	\$4,850,618	\$4,716,692	\$4,263,970

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 502 PROPERTY MANAGEMENT						
<i>OPERATING REVENUES:</i>						
M&O Revenue	760,062	735,999	848,348	190,252	\$869,262	\$193,087
Interest Earnings	9,253	29,700	30,390	7,934	-	5,179
Total Operating Revenues	\$ 769,314	\$ 765,700	\$ 878,738	\$ 198,186	\$ 869,262	\$ 198,267
<i>OPERATING EXPENDITURES:</i>						
City Hall Facility	399,345	431,731	491,980	97,340	463,239	107,682
Police Station	318,335	293,735	321,287	76,108	347,421	79,195
Sounder Transit Station	51,635	40,233	65,471	24,738	58,602	11,389
Total Operating Expenditures	\$ 769,314	\$ 765,700	\$ 878,738	\$ 198,186	\$ 869,262	\$ 198,267
Operating Revenue Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>OTHER FINANCING SOURCES:</i>						
Annual Replacement Reserve Collections / Other 1-Time	126,930	301,763	839,645	25,000	880,330	25,000
Total Other Financing Sources	\$ 126,930	\$ 301,763	\$ 839,645	\$ 25,000	\$ 880,330	\$ 25,000
<i>OTHER FINANCING USES:</i>						
Capital/1-Time/6-Year Property Management Plan	45,783	217,717	1,130,112	2,400	1,329,535	10,229
Total Other Financing Uses	\$ 45,783	\$ 217,717	\$ 1,130,112	\$ 2,400	\$ 1,329,535	\$ 10,229
Total Revenues	\$ 896,245	\$ 1,067,463	\$ 1,718,383	\$ 223,186	\$ 1,749,592	\$ 223,267
Total Expenditures	\$ 815,097	\$ 983,416	\$ 2,008,850	\$ 200,586	\$ 2,198,797	\$ 208,495
Beginning Fund Balance:	\$574,479	\$655,626	\$739,672	\$739,672	\$449,206	\$449,206
Ending Fund Balance:	\$655,626	\$739,672	\$449,206	\$762,272	\$0	\$463,977

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 503 INFORMATION TECHNOLOGY						
<i>REVENUES:</i>						
M&O Revenue	1,874,210	1,764,931	2,047,488	619,224	3,179,816	595,915
Misc/Interest/Other	4,453	16,573	28,323	4,095	-	2,859
Total Operating Revenues	\$ 1,878,663	\$ 1,781,503	\$ 2,075,810	\$ 623,319	\$ 3,179,816	\$ 598,773
<i>EXPENDITURES:</i>						
Personnel	640,728	751,000	797,884	199,386	675,022	166,562
Supplies	94,684	86,182	98,980	21,661	214,020	13,070
Services & Charges	1,143,251	944,322	953,996	402,272	2,282,273	419,141
6-Year IT Strategic Plan/IS Expenses to be Allocated	-	-	-	-	-	-
Total Operating Expenditures	\$1,878,663	\$1,781,504	\$1,850,860	\$623,319	\$3,171,316	\$598,774
Operating Revenue Over/(Under) Expenditures	\$0	(\$0)	\$224,950	\$0	\$8,500	\$ -
<i>OTHER FINANCING SOURCES:</i>						
Replacement Reserve Collection	66,576	66,844	56,479	16,711	-	-
Capital Contrib & Other 1-Time /6-Year Strategic Plan	404,150	1,461,765	1,008,619	60,222	1,401,340	51,433
GASB 96 SBITA	-	2,055,085	18,141	-	-	-
Total Other Financing Sources	\$470,726	\$3,583,693	\$1,083,239	\$76,932	\$1,401,340	\$51,433
<i>OTHER FINANCING USES:</i>						
One-Time/Capital	404,150	950,043	699,293	60,222	1,409,840	51,433
Transfer Out - Fund 001 General Fund	-	-	355,786	-	-	-
GASB 96 SBITA	-	2,566,807	592,052	-	-	-
Total Other Financing Uses	\$404,150	\$3,516,849	\$1,647,131	\$60,222	\$1,409,840	\$51,433
Total Revenues	\$2,349,389	\$5,365,197	\$3,159,049	\$700,251	\$4,581,156	\$650,206
Total Expenditures	\$2,282,813	\$5,298,353	\$3,497,991	\$683,540	\$4,581,156	\$650,207
Beginning Fund Balance:	\$205,522	\$272,098	\$338,942	\$338,942	\$0	\$0
Ending Fund Balance:	\$272,098	\$338,942	\$0	\$355,654	\$0	\$0

	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 504 RISK MANAGEMENT						
<i>REVENUES:</i>						
M&O Revenue	1,644,051	2,155,675	3,023,751	2,954,682	3,341,698	3,277,827
Interest/Miscellaneous	205	-	-	-	-	-
Insurance Proceeds/3rd Party Recoveries	225,432	541,540	358,193	17,832	400,000	128,653
Total Revenues	\$1,869,688	\$2,697,215	\$3,381,944	\$2,972,514	\$3,741,698	\$3,406,479
<i>EXPENDITURES:</i>						
Safety Program	2,223	5,236	5,863	931	3,980	744
AWC Retro Program	231	8,514	64,824	64,824	78,740	74,643
WCIA Assessment	1,477,145	2,020,676	2,883,449	2,880,717	3,269,977	3,269,971
Claims/Judgments & Settlements	390,089	435,257	350,887	26,042	400,000	63,618
Total Expenditures	\$1,869,688	\$2,469,683	\$3,305,023	\$2,972,514	\$3,752,697	\$3,408,976
<i>OTHER FINANCING SOURCES:</i>						
Capital Contribution/1-Time M&O	-	-	-	-	-	-
Transfer from Fund 192 SSMCP Tactical Tailor Reimbursement	-	-	32,436	-	10,999	2,750
Total Other Financing Sources	-	-	\$32,436	\$0	10,999	2,750
<i>OTHER FINANCING USES:</i>						
One-Time/Capital	-	-	156	-	-	254
Transfer To Fund 501 Fleet & Equipment	-	227,531	109,201	-	-	-
Total Other Financing Uses	\$0	\$227,531	\$109,357	\$0	\$0	\$254
Total Revenues	\$1,869,688	\$2,697,215	\$3,414,380	\$2,972,514	\$3,752,697	\$3,409,229
Total Expenditures	\$1,869,688	\$2,697,215	\$3,414,380	\$2,972,514	\$3,752,697	\$3,409,229
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance:	\$0	\$0	\$0	\$0	\$0	\$0

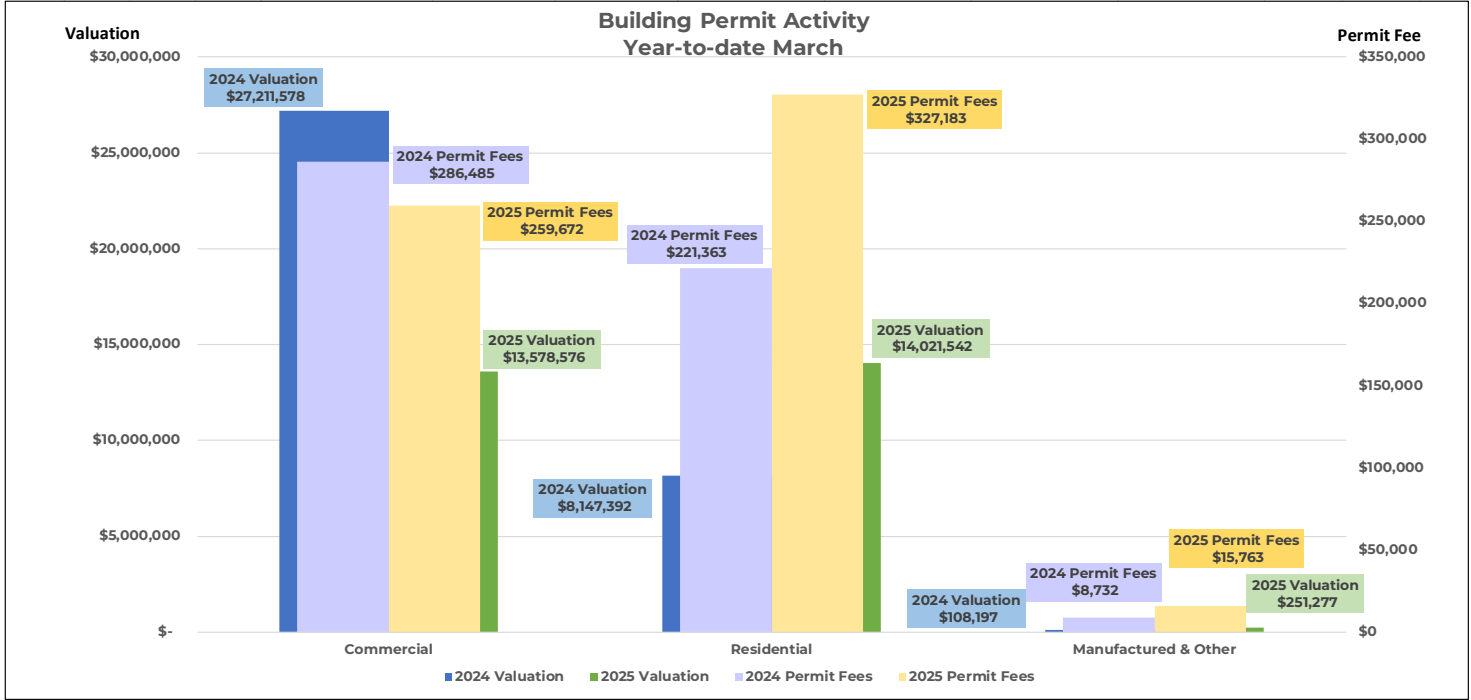
	2022 Annual Actual	2023 Annual Actual	2024 Annual Actual	2024 Actual YTD	2025 Adjusted	2025 YTD
FUND 631 CUSTODIAL FUNDS						
<i>REVENUES:</i>						
Municipal Court	537,561	1,525,354	2,587,959	564,433	-	280,848
Parks	14,632	9,902	9,559	-	-	-
Sales & Use Tax	135,601	146,622	160,478	20,260	-	25,963
Total Revenues	\$687,794	\$1,681,878	\$2,757,996	\$584,692	\$0	\$306,811
<i>EXPENDITURES:</i>						
Municipal Court	529,020	1,514,554	2,576,451	561,766	-	277,377
Police	64,523	-	-	-	-	-
Parks	12,885	9,171	8,912	-	-	-
Sales & Use Tax	135,601	146,622	160,478	20,260	-	25,963
Custodial Activities	8,241	10,800	11,508	1,567	-	2,226
Total Expenditures	\$750,270	\$1,681,147	\$2,757,349	\$583,592	\$0	\$305,566
Beginning Fund Balance:	\$99,792	\$37,316	\$38,047	\$38,047	\$38,694	\$38,694
Ending Fund Balance:	\$37,316	\$38,047	\$38,694	\$39,148	\$38,694	\$39,940

Building Permit Activity Report

Permit Type Description	2024 Total			2025 Total			2025 Change over 2024 Increase/(Decrease)					
	# of Permits	Permit Fees	Valuation	# of Permits	Permit Fees	Valuation	# of Permits	Permit Fees		Valuation		
Commercial	95	\$ 286,485	\$ 27,211,578	161	\$ 259,672	\$ 13,578,576	66	69%	\$ (26,813)	-9%	\$ (13,633,001)	-50%
Commercial Addition	2	\$ 3,063	\$ 122,000	-	\$ -	\$ -	(2)	-100%	\$ (3,063)	-100%	\$ (122,000)	-100%
Commercial Demolition Permit	2	\$ 866	\$ 350,000	2	\$ 679	\$ 592,525	0	0%	\$ (187)	-22%	\$ 242,525	69%
Commercial Gate	-	\$ -	\$ -	1	\$ 832	\$ 16,760	1	n/a	\$ 832	n/a	\$ 16,760	n/a
Commercial Mechanical	18	\$ 37,040	\$ 1,795,252	27	\$ 33,092	\$ 1,011,012	9	50%	\$ (3,948)	-11%	\$ (784,240)	-44%
New Commercial Building	3	\$ 68,276	\$ 8,122,000	4	\$ 19,215	\$ 1,110,000	1	33%	\$ (49,061)	-72%	\$ (7,012,000)	-86%
New Commercial Bldg - Multi-	-	\$ -	\$ -	1	\$ 21,984	\$ 2,300,000	1	n/a	\$ 21,984	n/a	\$ 2,300,000	n/a
Commercial Plumbing	27	\$ 18,054	\$ 831,003	44	\$ 31,747	\$ 984,368	17	63%	\$ 13,694	76%	\$ 153,365	18%
Commercial Retaining Wall	1	\$ 1,544	\$ 50,000	-	\$ -	\$ -	(1)	-100%	\$ (1,544)	-100%	\$ (50,000)	-100%
Commercial Remodel	41	\$ 155,631	\$ 15,851,987	78	\$ 148,508	\$ 7,463,346	37	90%	\$ (7,123)	-5%	\$ (8,388,642)	-53%
Commercial Re-roof	1	\$ 2,011	\$ 89,335	3	\$ 3,333	\$ 99,521	2	200%	\$ 1,323	66%	\$ 10,186	11%
Commercial Window Replacement	-	\$ -	\$ -	1	\$ 282	\$ 1,045	1	n/a	\$ 282	n/a	\$ 1,045	n/a
Residential	348	\$ 221,363	\$ 8,147,392	296	\$ 327,183	\$ 14,021,542	(52)	-15%	\$ 105,820	48%	\$ 5,874,149	72%
Residential Accessory Structure	2	\$ 5,056	\$ 263,527	3	\$ 5,494	\$ 243,700	1	50%	\$ 438	9%	\$ (19,827)	-8%
Residential Addition	23	\$ 30,157	\$ 938,921	11	\$ 27,188	\$ 1,327,497	(12)	-52%	\$ (2,968)	-10%	\$ 388,576	41%
Residential Accessory Dwelling Unit	1	\$ 3,167	\$ 140,000	1	\$ 4,414	\$ 238,922	0	0%	\$ 1,248	39%	\$ 98,922	71%
Residential Demolition Permit	19	\$ 4,204	\$ 369,649	4	\$ 1,275	\$ 316,600	(15)	-79%	\$ (2,928)	-70%	\$ (53,049)	-14%
Residential Mechanical	136	\$ 40,472	\$ 697,044	113	\$ 48,473	\$ 735,023	(23)	-17%	\$ 8,001	20%	\$ 37,979	5%
New Single Family Residence	7	\$ 33,686	\$ 1,697,629	20	\$ 122,749	\$ 7,215,929	13	186%	\$ 89,064	264%	\$ 5,518,300	325%
Residential Plumbing	64	\$ 12,251	\$ 136,428	51	\$ 16,832	\$ 282,326	(13)	-20%	\$ 4,581	37%	\$ 145,897	107%
Residential Re-roof	21	\$ 11,299	\$ 531,262	26	\$ 12,678	\$ 496,237	5	24%	\$ 1,379	12%	\$ (35,025)	-7%
Residential Remodel/Repair	53	\$ 60,776	\$ 2,760,277	48	\$ 72,073	\$ 2,748,805	(5)	-9%	\$ 11,297	19%	\$ (11,472)	0%
Solar - Residential Prescriptive OTC	15	\$ 17,206	\$ 534,888	11	\$ 12,472	\$ 350,345	(4)	-27%	\$ (4,735)	-28%	\$ (184,544)	-35%
Residential Window Replacement	7	\$ 3,089	\$ 77,767	8	\$ 3,533	\$ 66,159	1	14%	\$ 444	14%	\$ (11,608)	-15%
Manufactured Home	3	\$ 1,072	\$ 24,700	12	\$ 7,603	\$ 210,900	9	300%	\$ 6,530	609%	\$ 186,200	754%
Manufactured Home - MH Park	-	\$ -	\$ -	1	\$ 241	\$ -	1	n/a	\$ 241	n/a	\$ -	n/a
Monument Sign	3	\$ 1,072	\$ 24,700	11	\$ 7,362	\$ 210,900	8	267%	\$ 6,290	587%	\$ 186,200	754%
Other	28	\$ 7,659	\$ 83,497	27	\$ 8,160	\$ 40,377	(1)	-4%	\$ 501	7%	\$ (43,120)	-52%
Change of Use	2	\$ 510	\$ -	9	\$ 2,837	\$ 2,737	7	350%	\$ 2,327	456%	\$ 2,737	n/a
Pole Sign	2	\$ 939	\$ 24,142	-	\$ -	\$ -	(2)	-100%	\$ (939)	-100%	\$ (24,142)	-100%
Wall Sign	11	\$ 3,818	\$ 59,355	7	\$ 2,448	\$ 37,640	(4)	-36%	\$ (1,370)	-36%	\$ (21,715)	-37%
Adult Family Home	13	\$ 2,392	\$ -	11	\$ 2,875	\$ -	(2)	-15%	\$ 483	20%	\$ -	n/a
	474	\$ 516,580	\$ 35,467,167	496	\$ 602,617	\$ 27,851,395	22	5%	\$ 86,038	17%	\$ (7,615,772)	-21%

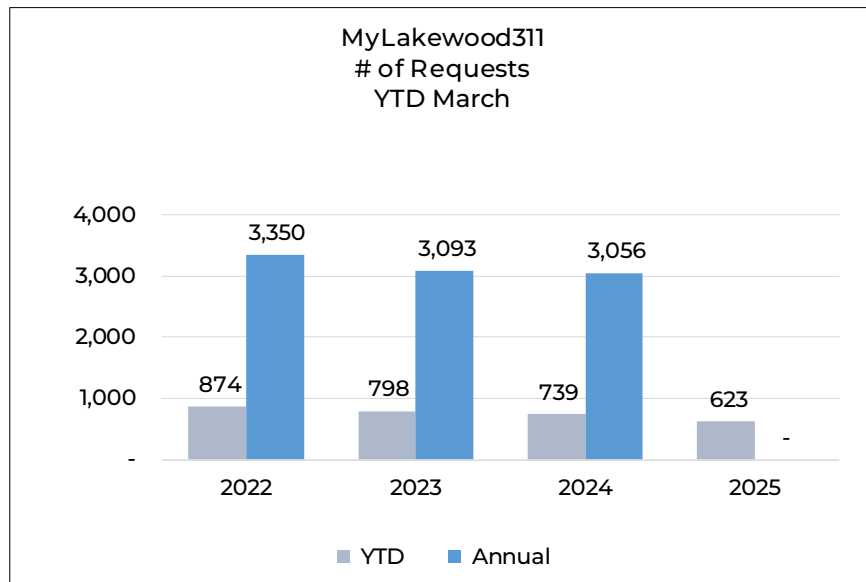
Note:

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

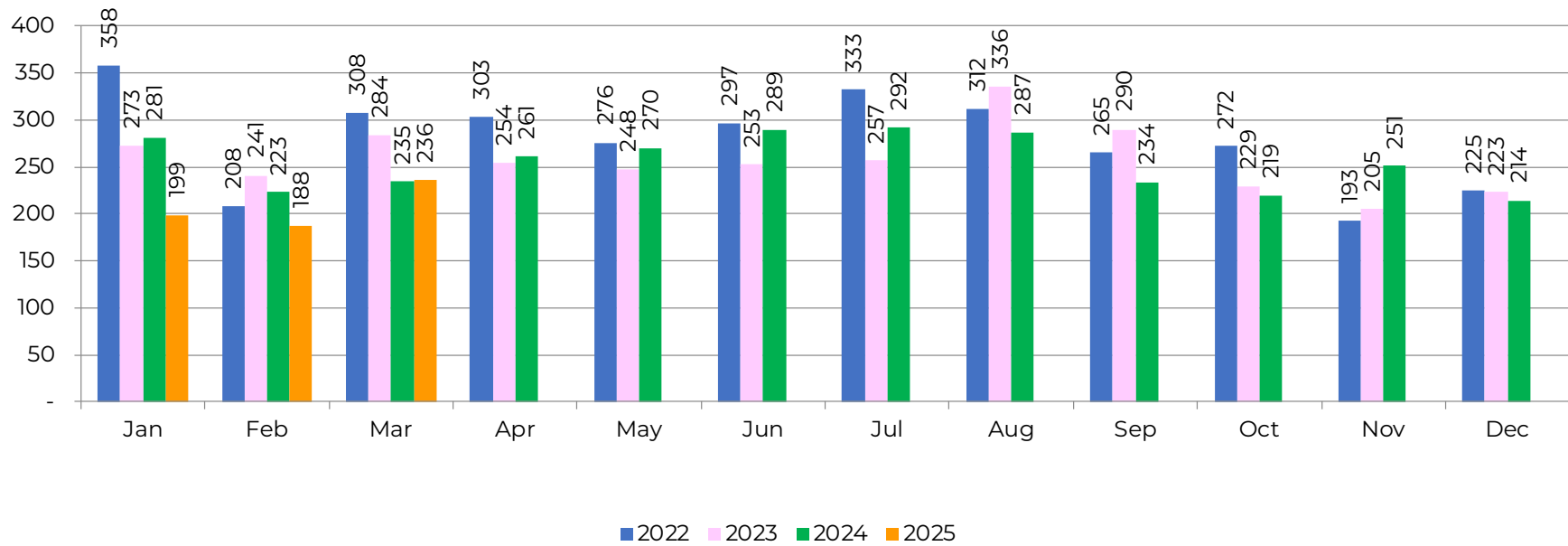


Annual Totals	2024 # Permits	2025 # Permits	2024 Permit Fees	2025 Permit Fees	2024 Valuation	2025 Valuation
Commercial	95	161	\$ 286,485	\$ 259,672	\$ 27,211,578	\$ 13,578,576
Residential	348	296	\$ 221,363	\$ 327,183	\$ 8,147,392	\$ 14,021,542
Manufactured & Other	31	39	\$ 8,732	\$ 15,763	\$ 108,197	\$ 251,277
Total	474	496	\$ 516,580	\$ 602,617	\$ 35,467,167	\$ 27,851,395

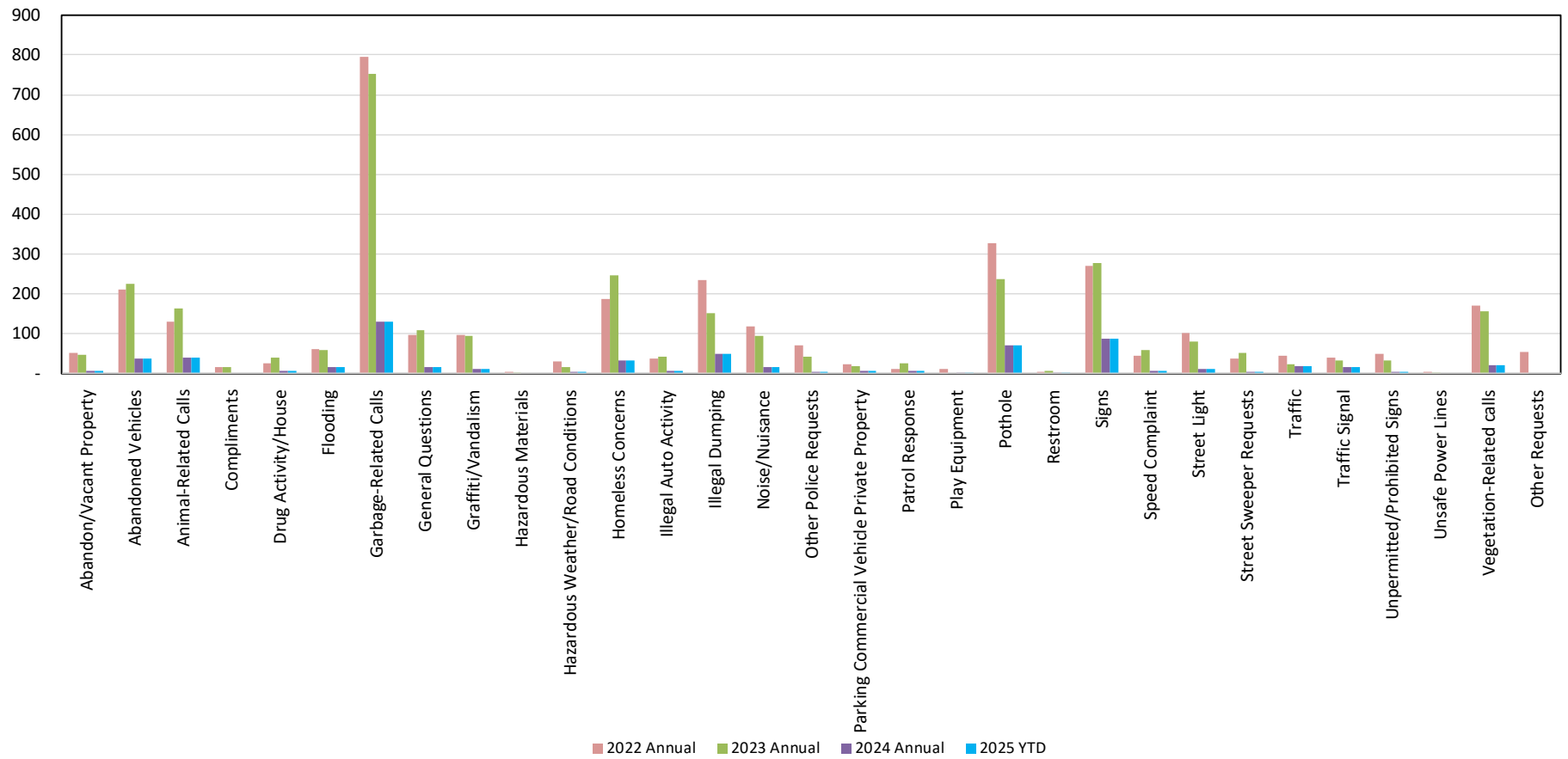
MyLakewood311 # of Requests by Type							
	2022	2022	2023	2023	2024	2024	2025
Type	YTD	Annual	YTD	Annual	YTD	Annual	YTD
Abandon/Vacant Property	16	52	6	46	10	40	6
Abandoned Vehicles	51	210	67	226	59	185	37
Animal-Related Calls	24	129	35	164	39	176	39
Compliments	4	15	5	15	3	11	-
Drug Activity/House	8	25	8	39	7	27	7
Flooding	36	60	9	59	20	59	15
Garbage-Related Calls	197	794	211	752	133	691	129
General Questions	12	96	26	108	18	98	16
Graffiti/Vandalism	23	97	24	94	19	90	12
Hazardous Materials	1	4	1	2	2	5	-
Hazardous Weather/Road Conditions	8	30	7	16	5	20	3
Homeless Concerns	27	188	52	246	47	187	32
Illegal Auto Activity	13	37	12	43	14	44	7
Illegal Dumping	71	235	42	152	42	176	50
Noise/Nuisance	26	119	21	93	18	77	15
Other Police Requests	23	70	9	42	9	67	5
Parking Commercial Vehicle Private Property	9	24	6	18	1	19	6
Patrol Response	1	11	2	26	2	20	6
Play Equipment	2	11	-	-	2	11	2
Pothole	139	326	95	237	107	230	70
Restroom	3	4	-	6	-	2	2
Signs	94	270	85	276	91	326	86
Speed Complaint	14	45	12	58	8	48	7
Street Light	34	101	24	79	25	71	10
Street Sweeper Requests	4	37	9	51	9	54	4
Traffic	11	44	5	23	5	33	17
Traffic Signal	4	39	7	32	11	33	16
Unpermitted/Prohibited Signs	6	50	5	33	5	42	4
Unsafe Power Lines	-	5	1	2	2	5	-
Vegetation-Related calls	6	169	12	155	26	209	20
Other Requests	7	53	-	-	-	-	-
Total	874	3,350	798	3,093	739	3,056	623



MyLakewood311 # of Requests by Month



MyLakewood311
Requests by Type
 Year-to-date through March



MyLakewood311 # of Requests by Type															
Year 2022															
Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Mar	Total Annual	
Abandon/Vacant Property	9	1	6	5	-	10	5	6	2	4	1	3	16	52	
Abandoned Vehicles	18	12	21	22	17	25	21	12	10	22	17	13	51	210	
Animal-Related Calls	13	1	10	11	13	9	14	21	14	11	4	8	24	129	
Compliments	1	1	2	1	-	-	-	5	4	1	-	-	4	15	
Drug Activity/House	6	1	1	1	2	5	1	2	2	1	1	2	8	25	
Flooding	32	2	2	-	4	2	2	1	-	4	8	3	36	60	
Garbage-Related Calls	63	54	80	70	72	46	77	81	75	64	56	56	197	794	
General Questions	5	3	4	4	6	3	15	13	8	12	9	14	12	96	
Graffiti/Vandalism	7	7	9	19	11	7	6	6	5	7	6	7	23	97	
Hazardous Materials	-	-	1	-	1	-	1	-	-	-	1	-	1	4	
Hazardous Weather/Road Conditions	7	1	-	3	2	4	5	2	3	1	-	2	8	30	
Homeless Concerns	8	5	14	18	11	11	19	28	23	26	15	10	27	188	
Illegal Auto Activity	6	4	3	4	4	5	4	2	2	1	2	-	13	37	
Illegal Dumping	18	29	24	18	16	14	23	17	30	22	14	10	71	235	
Noise/Nuisance	8	10	8	8	5	20	22	12	10	8	5	3	26	119	
Other Police Requests	11	6	6	1	3	6	7	4	3	9	4	10	23	70	
Parking Commercial Vehicle Private Property	3	2	4	-	-	2	5	2	2	1	1	2	9	24	
Patrol Response	1	-	-	-	-	1	1	1	2	3	1	1	1	11	
Play Equipment	-	-	2	1	-	1	1	2	3	1	-	-	2	11	
Pothole	75	13	51	37	39	35	21	11	9	6	8	21	139	326	
Restroom	-	-	3	-	-	-	1	-	-	-	-	-	3	4	
Signs	42	26	26	31	20	13	17	23	13	18	21	20	94	270	
Speed Complaint	6	2	6	4	4	4	4	5	4	5	-	1	14	45	
Street Light	10	16	8	6	6	6	5	12	9	10	2	11	34	101	
Street Sweeper Requests	1	1	2	7	3	1	4	3	3	4	5	3	4	37	
Traffic	2	4	5	4	2	8	1	8	4	5	1	-	11	44	
Traffic Signal	2	2	-	2	5	5	10	3	3	2	3	2	4	39	
Unpermitted/Prohibited Signs	1	3	2	6	2	4	6	4	7	6	3	6	6	50	
Unsafe Power Lines	-	-	-	-	-	2	3	-	-	-	-	-	-	5	
Vegetation-Related calls	-	-	6	11	16	42	31	20	15	14	3	11	6	169	
Other Requests	3	2	2	9	12	6	1	6	-	4	2	6	7	53	
Total	358	208	308	303	276	297	333	312	265	272	193	225	874	3,350	

MyLakewood311 # of Requests by Type														
Year 2023														
Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Mar	Total Annual
Abandon/Vacant Property	2	4	-	5	9	5	5	4	2	6	-	4	6	46
Abandoned Vehicles	22	20	25	16	18	18	28	24	20	19	12	4	67	226
Animal-Related Calls	10	10	15	15	14	12	14	17	13	19	15	10	35	164
Compliments	1	2	2	1	1	-	1	2	2	1	1	1	5	15
Drug Activity/House	-	3	5	3	6	10	1	3	5	1	1	1	8	39
Flooding	7	-	2	3	-	-	-	1	9	5	12	20	9	59
Garbage-Related Calls	74	53	84	47	43	73	67	93	76	57	27	58	211	752
General Questions	4	9	13	9	14	7	10	14	7	13	7	1	26	108
Graffiti/Vandalism	7	4	13	5	4	4	12	4	21	6	7	7	24	94
Hazardous Materials	1	-	-	-	-	1	-	-	-	-	-	-	1	2
Hazardous Weather/Road Conditions	1	5	1	2	-	3	1	-	2	-	1	-	7	16
Homeless Concerns	23	11	18	27	18	24	30	29	27	15	15	9	52	246
Illegal Auto Activity	7	3	2	1	7	4	1	5	5	2	2	4	12	43
Illegal Dumping	13	15	14	16	14	4	9	21	10	13	10	13	42	152
Noise/Nuisance	6	8	7	7	9	8	8	17	10	4	4	5	21	93
Other Police Requests	2	4	3	6	4	3	4	6	4	3	2	1	9	42
Parking Commercial Vehicle Private Property	4	-	2	3	2	1	1	4	-	-	-	1	6	18
Patrol Response	1	-	1	10	5	1	1	3	1	2	1	-	2	26
Pothole	39	29	27	36	14	13	7	22	3	14	12	21	95	237
Restroom	-	-	-	-	2	1	-	1	-	1	-	1	-	6
Signs	17	38	30	13	20	20	22	20	22	18	29	27	85	276
Speed Complaint	3	5	4	2	9	9	-	8	11	3	2	2	12	58
Street Light	18	5	1	4	9	2	6	4	7	8	7	8	24	79
Street Sweeper Requests	1	3	5	3	3	-	1	4	3	2	22	4	9	51
Traffic	1	1	3	1	2	1	-	6	4	3	-	1	5	23
Traffic Signal	3	2	2	1	2	4	3	3	6	2	-	4	7	32
Unpermitted/Prohibited Signs	1	3	1	5	2	-	1	3	5	-	2	10	5	33
Unsafe Power Lines	-	1	-	-	-	-	-	-	-	1	-	-	1	2
Vegetation-Related calls	5	3	4	13	17	25	24	18	15	11	14	6	12	155
Total	273	241	284	254	248	253	257	336	290	229	205	223	798	3,093

MyLakewood311 # of Requests by Type Year 2024														
Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Mar	Total Annual
Abandon/Vacant Property	2	7	1	5	2	4	8	2	4	-	2	3	10	40
Abandoned Vehicles	19	19	21	13	16	18	17	21	13	7	11	10	59	185
Animal-Related Calls	12	16	11	10	11	16	19	25	14	15	15	12	39	176
Compliments	1	-	2	1	-	1	1	2	1	-	-	2	3	11
Drug Activity/House	3	2	2	2	3	3	3	4	2	-	3	-	7	27
Flooding	18	1	1	1	1	-	1	3	2	4	12	15	20	59
Garbage-Related Calls	43	49	41	70	69	62	68	88	61	57	52	31	133	691
General Questions	7	5	6	7	8	12	10	11	10	7	9	6	18	98
Graffiti/Vandalism	3	6	10	9	4	15	13	7	11	3	8	1	19	90
Hazardous Materials	1	-	1	-	-	-	1	-	-	-	1	1	2	5
Hazardous Weather/Road Conditions	3	1	1	1	-	3	-	3	-	3	2	3	5	20
Homeless Concerns	14	19	14	19	17	18	21	4	16	17	16	12	47	187
Illegal Auto Activity	4	4	6	1	3	2	7	3	7	3	2	2	14	44
Illegal Dumping	12	14	16	17	25	15	8	9	10	15	12	23	42	176
Noise/Nuisance	10	1	7	8	12	10	6	4	7	4	1	7	18	77
Other Police Requests	2	2	5	3	6	8	10	5	7	5	7	7	9	67
Parking Commercial Vehicle Private Property	-	1	-	-	-	5	-	3	3	2	3	2	1	19
Patrol Response	-	-	2	-	2	1	3	4	2	-	5	1	2	20
Play Equipment	-	2	-	1	1	2	4	-	-	1	-	-	2	11
Pothole	44	27	36	30	20	8	11	9	4	10	11	20	107	230
Restroom	-	-	-	1	-	-	1	-	-	-	-	-	-	2
Signs	46	24	21	37	22	21	23	28	19	21	33	31	91	326
Speed Complaint	2	4	2	3	4	6	6	6	10	1	4	-	8	48
Street Light	12	3	10	4	8	6	-	3	2	10	9	4	25	71
Street Sweeper Requests	7	-	2	1	4	7	2	3	3	9	9	7	9	54
Traffic	1	2	2	4	1	-	7	3	5	2	5	1	5	33
Traffic Signal	2	3	6	-	6	6	-	2	3	-	2	3	11	33
Unpermitted/Prohibited Signs	2	1	2	-	1	2	19	9	3	-	2	1	5	42
Unsafe Power Lines	1	-	1	1	-	-	-	1	-	-	1	-	2	5
Vegetation-Related calls	10	10	6	12	24	38	23	25	15	23	14	9	26	209
Total	281	223	235	261	270	289	292	287	234	219	251	214	739	3,056

MyLakewood311 # of Requests by Type Year 2025				
Type	Jan	Feb	Mar	YTD Mar
Abandon/Vacant Property	3	1	2	6
Abandoned Vehicles	12	8	17	37
Animal-Related Calls	12	10	17	39
Compliments				-
Drug Activity/House	3	2	2	7
Flooding	2	6	7	15
Garbage-Related Calls	44	33	52	129
General Questions	3	2	11	16
Graffiti/Vandalism	3	3	6	12
Hazardous Materials				-
Hazardous Weather/Road Conditions		3		3
Homeless Concerns	10	10	12	32
Illegal Auto Activity	2	5		7
Illegal Dumping	18	18	14	50
Noise/Nuisance	5	4	6	15
Other Police Requests	1	1	3	5
Parking Commercial Vehicle Private Property	1	4	1	6
Patrol Response	1	1	4	6
Play Equipment	1		1	2
Pothole	29	19	22	70
Restroom	1	1		2
Signs	22	26	38	86
Speed Complaint	1	2	4	7
Street Light	6	2	2	10
Street Sweeper Requests	1	3		4
Traffic	6	9	2	17
Traffic Signal	6	9	1	16
Unpermitted/Prohibited Signs			4	4
Unsafe Power Lines				-
Vegetation-Related calls	6	6	8	20
Other Requests	-	-	-	-
Total	199	188	236	623

City Council

Performance Measures	Target	2025 YTD	Previous Year Ends					
		Q1	2024	2023	2022	2021	2020	2019
# of City Council retreats	1 time this year	1	1	1	3	2	1	1
# of City Council sponsored/supported events	20 per year	9	51	38	25	21	5	33

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
 Truck and Tractor Day
 Lakewood Chamber Thanks for Giving Event
 United Way Poverty to Possibilities Summit
 2/2 Styker Brigade Combat Team Community Connector Event
 Tacoma Pierce County Chamber Public Officials Event

Dancing in the Streets Festival
 Dr. Claudia Thomas Legacy House Dedication
 Chambers Creek Canyon Dedication
 Juneteenth Celebration
 JBLM Freedom Festival
 Farmers Market and Summer Concert Series
 SummerFEST
 Lakewood Sister City Delegation Visit (Gimhae, South Korea)
 Asia Pacific Cultural Center's 14th Annual Samoa Cultural Week
 National Night Out
 Dancing in the Streets Festival
 Desserts on the Driveway
 Maverick Gaming 2024 Back to School Event
 Youth Council Kick Off Event
 Asia Pacific Cultural Center's 27th Annual Polynesian Luau
 Fiesta de la Familia
 Volunteer Recognition Event
 September 11 Remembrance Ceremony
 Interim Lakewood Library Grand Opening Ceremony
 Lakewood Arts Commission Artist Reception
 Harvest Hdown at H-Barn
 Lemay Fall Community Clean Up
 Desserts on the Driveway
 Holiday Parade and Tree Lighting
 Jingle Bell Dash 5K

City Manager - Communications

		2025 YTD	Previous Year Ends					
Information Measures	Historic Average	Q1	2024	2023	2022	2021	2020	2019
Facebook								
Audience Growth Rate %: City	tbd	-6.00%	2.65	2.4	N/A	N/A	N/A	N/A
Total impressions: City	tbd	460,919	5,130,634	1,830,263	N/A	N/A	N/A	N/A
Total engagement: City	tbd	40,236	113,139	123,057	N/A	N/A	N/A	N/A
Total Video views: City	tbd	17,110	515,119	1,966,655	N/A	N/A	N/A	N/A
Audience Growth Rate %: LPD	tbd	2	2	1	N/A	N/A	N/A	N/A
Total impressions: LPD	tbd	431,231	1,746,151	1,401,881	N/A	N/A	N/A	N/A
Total engagement: LPD	tbd	76,847	223,076	65,250	N/A	N/A	N/A	N/A
Total Video views: LPD	tbd	13,097	37,516	53,889	N/A	N/A	N/A	N/A
Audience Growth Rate %: Senior Center	tbd	-1	1	3	N/A	N/A	N/A	N/A
Total impressions: Senior Center	tbd	2087	19,769	26,339	N/A	N/A	N/A	N/A
Total engagement: Senior Center	tbd	185	2,036	1,893	N/A	N/A	N/A	N/A
Total Video views: Senior Center	tbd	30	341	88	N/A	N/A	N/A	N/A
Instagram								
Audience Growth Rate %: City	tbd	11	3	4	N/A	N/A	N/A	N/A
Total impressions: City	tbd	84,855	399,628	417,884	N/A	N/A	N/A	N/A
Total engagement:City	tbd	3,381	16,761	20,340	N/A	N/A	N/A	N/A
Audience Growth Rate %: LPD	tbd	8.90%	10	24	N/A	N/A	N/A	N/A
Total impressions: LPD	tbd	30,140	88,128	68,904	N/A	N/A	N/A	N/A
Total engagement: LPD	tbd	1,850	4,849	3,924	N/A	N/A	N/A	N/A
X*								
Audience Growth Rate %: City	tbd	-1	-2	1	N/A	N/A	N/A	N/A
Total impressions: City	tbd	743	15,004	176,117	N/A	N/A	N/A	N/A
Total engagement:City	tbd	8	382	7,052	N/A	N/A	N/A	N/A
Audience Growth Rate %: LPD	tbd	2	-1	1	N/A	N/A	N/A	N/A
Total impressions: LPD	tbd	122,493	128,164	435,330	N/A	N/A	N/A	N/A
Total engagement:LPD	tbd	16,100	8,930	29,172	N/A	N/A	N/A	N/A
YouTube								
Total Video views: City Channel	tbd	3,438	395,484	726,700	N/A	N/A	N/A	N/A

Executive Leadership Team

Performance Measures	Target	2025 YTD	Previous Year Ends					
		Q1	2024	2023	2022	2021	2020	2019
Percentage of performance evaluations due during quarter completed	100%	57%	41%	22%	48%	31%	38%	44%

Informational Measures	Historic Average	2025 YTD	Previous Year Ends					
		Q1	2024	2023	2022	2021	2020	2019
Percentage of employees in compliance with quarterly mandatory training	91%	99%	96%	95%	97%	81%	91%	89%
Percentage of performance evaluations due during quarter completed	40%	57%	41%	22%	48%	31%	38%	44%
Worker's Compensation Experience Factor (not cumulative)	<1.0		1.0636	0.9151	0.90	0.89	1.01	1.02
Percentage of new hires from underutilized EEO category	25%	33%	27%	32%	25%	N/A	N/A	N/A

Administrative Services - Finance

Performance Measures	Target	2025 YTD	Previous Year Ends					
		Q1	2024	2023	2022	2021	2020	2019
% of accounts receivable aged balances over 60 days versus annual billing	5%	6.59%	0.58%	0.70%	1.47%	0.17%	0.07%	1.54%
GFOA Award Received for the Annual Comprehensive Financial Report (ACFR) (2013-2023) ⁽¹⁾	Yes	Pending	Yes	Yes	Yes	Yes	Yes	Yes
GFOA Award Received for the Popular Annual Financial Report (PAFR) (2013-2023)	Yes	Pending	Yes	Yes	Yes	Yes	Yes	Yes
GFOA Award Received for 2025 & 2026 Biennium's Budget Document ⁽¹⁾	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Clean Audit for Prior Fiscal Year ⁽²⁾	Yes	Pending	Yes	Yes	Yes	Yes	Yes	Yes
Bond Rating Per Standard & Poor's ⁽³⁾	AA	AA	AA	AA	AA	AA	AA	AA

Informational Measures	Historic Average	2025 YTD	Previous Year Ends					
		Q1	2024	2023	2022	2021	2020	2019
# of invoices paid annually	7577	1,993	8,211	7,986	7,453	7,221	7,160	8,350
% of invoices paid within 30 days of invoice date ⁽⁴⁾	95%	88.1%	88.6%	88.7%	89%	89.25%	89.18%	89.83%

Administrative Services - Information Technology

Performance Measures	Target	2025 YTD	Previous Year Ends					
		Q1	2024	2023	2022	2021	2020	2019
Overall Phish-Phone Percentage (Cyber Phishing)	29%	N/A	8%	N/A	7%	5%	19%	N/A

Informational Measures	Historic Average	2025 YTD	Previous Year Ends					
		Q1	2024	2023	2022	2021	2020	2019
# of users served	248	240	240	250	250	259	223	259
# of personal computers maintained	466	345	380	450	500	492	444	428
# of applications maintained	140	140	135	143	140	140	139	139
# of servers maintained (LAN/WAN)	83	42	45	49	85	81	82	83
# of Cell Phones maintained	222	220	250	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	466	2060	2315	1,498	1,601	1,466	1,885
Help desk requests resolved: Total requests resolved (YTD)	1570	441	1950	2286	1,732	1,478	1,311	1,759

Human Resources

Informational Measures	Historic Average	2025 YTD	Previous Years					
		Q1	2024	2023	2022	2021	2020	2019
Human Resources								
Number of current (unexpired) Collective Bargaining Agreements as of EOQ (not cumulative)	3	4	4	3	2	3	4	3
Voluntary Employee Turnover Rate	<12%	1.00%	5.00%	1.80%	12.33%	7.79%	8.17%	7.97%
Number of recruitments in progress (not cumulative)	N/A	14	9	19	23	31	10	40
Percentage of employees hired during the quarter last year and still employed	86%	83%	84%	80%	90%	88%	77.5%	93%
Average number of days to complete external recruitment (excluding Police Officers)(not cumulative)	<45	70.87	49.38	38.5	44	41.25	58.00	36
Percentage of Applicants who are People of Color	45%	45%	45%	45%	45%	N/A	N/A	N/A
Percentage of new hires from underutilized EEO category	29%	33%	27%	32%	25%	N/A	N/A	N/A
Risk Management								
Percentage of employees in compliance with quarterly mandatory training (not cumulative).	91%	99%	96%	95%	97%	85.25%	91.25%	88.75%
Percentage Stay at Work applications of total medical releases to light duty	26%	0.00%	50%	38%	6%	33%	0	66%
Percentage workers comp developed claim expense of total annual premium cost = Loss Ratio%	164%			62%	471%	149%	7.3%	131%
Worker's Compensation Experience Factor (not cumulative)	0.95		1.0636	0.9151	0.8988	0.8908	1.0137	1.01587

Legal

		2025 YTD	Previous Year Ends					
Performance Measures	Target	Q1	2024	2023	2022	2021	2020	2019
# of days on average to review/process a contract	2.3	1	1.9	3.1	2.57	2.78	2.12	1.8
Average days from incident to charging decision by Prosecutor	14	1	5.6	11.3	2	N/A	N/A	N/A
Average days from charging decision to filing complaint in Municipal Court	5	3	5.5	10.5	6.06	N/A	N/A	N/A

		2025 YTD	Previous Year Ends					
Informational Measures	Historic Average	Q1	2024	2023	2022	2021	2020	2019
# of criminal citation cases filed	2,131	570	2,145	1,646	1,623	1,576	2,274	3,050
# of days on average for PRA response (Next Request)	27	7.8	12.4	12.4	27.57	34	21	24
# of days on average for PRA response (GovQA)	26	7.41	14.54	11.46	15.73	21.82	13.31	52.19

Parks, Recreation, and Community Services

		2025 YTD	Previous Year Ends					
Performance Measures	Target	Q1	2024	2023	2022	2021	2020	2019
Street Operations and Maintenance								
% of completed MyLakewood311 requests	100%	99%	96%	98%	90%	97%	97%	98%
# of illegal dumping requests responded to	tbd	151	658	683	N/A	N/A	N/A	N/A
# of potholes responded to	<275	64	213	216	326	187	289	259

		2025 YTD	Previous Year Ends					
Informational Measures	Historic Average	Q1	2024	2023	2022	2021	2020	2019
Admin								
Cost Recovery % Target - 45% for parks and recreation services *	45 %	42%	46%	43%	49%	49%	44%	46%
Human Services								
Monthly average attendance at Lakewood Community Collaboration Meetings (duplicate participants)	40 each month	27	25	24.25	28.5	102	145	150
# of human services contracts managed	22	28	21	21	22	26	26	24
Recreation								
\$ vendor sales generated from Farmers Market	\$352,635	\$0	671,273	657,708	\$462,041	\$520,000	\$56,000	\$372,500
# of partners at SummerFEST	105	140	260	190	200	N/A	20	95
\$ vendor fees generated from SummerFest	\$9,460	\$15,060	\$22,275	\$21,105	\$13,220	N/A	\$5,700	N/A
\$ sponsorship, grants and in-kind service	\$87,813	60,500 sponso	40,000	183,000	123,800	\$52,150	\$62,000	\$113,300
# of dollars distributed for SNAP for Farmers Market	tbd	0	18392	N/A	N/A	N/A	N/A	N/A
Senior Center								
# of unduplicated seniors served	1,149	742	1,393	1,248	1,144	687	1,074	1,692
\$ revenue generated from grants, fees, donations & in-kind support	\$45,638	\$10,089	\$31,257	\$26,102	\$30,865	\$26,514	\$46,607	\$78,566
# of volunteer hours	1,035	65	269	294	255	552	1192	2140
Park Facilities								
# of special use permits generated at park site (not FSP)	102	3	137	140	129	100	36	144
Boat Launch Revenue	\$57,190	\$5,686	\$47,128	\$56,658	\$54,242	\$61,932	\$60,869	\$51,716
# of returning customers	39	3	52	52	53	39	11	52
Fort Steilacoom								
# of special use permits for park use	234	37	340	321	315	313	66	241
# of returning customers	82	29	209	162	142	111	24	52
Property Management								
# of unscheduled system failures	25	0	9	12	19	26	12	44
# of service requests	457	78	4439	312	237	547	356	689
Street Operations and Maintenance								
# of MyLakewood311 service requests regarding street maintenance	1,652	332	1,502	1,431	1,656	1,943	1,183	1,824
# of reported downed signs	337	82	306	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	18	58	86	84	112	119	59

Planning and Public Works - Development Services

		2025 YTD				Total Permits at Year End					
		Q1									
Permit Type- Current Planning	Target # of Days to first review	Total Permits	Average Days	% w/in Target?	# Outside Target	2024	2023	2022	2021	2020	2019
Zoning Certification	28	4	27.75	25%	3	61	33	55	43	28	38
Conditional use	28	0	0.00	0.00	0.00	7	1	2	1	4	4
Design Review	28	2	44.00	0%	2	37	17	18	19	10	12
Preliminary plat	28	1	36.00	0.00	1.00	0	0	1	0	0	0
Sign permit	28	10	7	90%	1	126	64	40	62	55	51
SEPA Environmental	28	1	1.00	100%	0	25	14	39	20	13	9
Building Permit	28	55	26	87%	7	1084	361	672	393	346	335
Shoreline permit	28	0	0	0%	0	46	25	19	21	27	19

Permit Type	Target # of Days	Total Permits	Average Days	% w/in Target?	# Outside Target
Commercial Building Permits	30	100	3.4	100.00%	0
New commercial buildings *	30	7	15.0	100.00%	0
New multi-family *	30	1	27.0	100.00%	0
Residential Building Permits	30	61	9.4	98.00%	1
New Single Family Homes	30	1	25	100.00%	0
Mechanical	30	42	8	100.00%	0
Plumbing	30	75	8	97.00%	2
Site Development	30	No longer under building			
Accessory Dwelling Unit	30	1	35	0.00%	1

Planning and Public Works - Long Range Planning

Informational Measures	Historic Average	2024 YTD	Previous Year Ends					
		Q1	2024	2023	2022	2021	2020	2019
Measure- Long Range Planning								
Annual Comprehensive Plan & Development Regulation Amendments (setting docket, drafting city-initiated amendments, SEPA review of city-initiated amendments and privately-initiated amendments)	N/A	completed	Completed	In-process	Completed	Completed for 2021	Completed for 2020	In-process
Annual Development Regulation Amendments	N/A	N/A	Completed	In-process	Completed	Not started	Completed for 2020	Not started
Annual Shoreline Restoration Plan and Master Program Review	N/A	completed	Completed		Completed	Completed for 2021	Completed for 2020	Completed
Biennial Review of Downtown Subarea Plan (2024, then every 5 years thereafter)	N/A	N/A	Completed	In-process	Completed	n/a	Completed for 2020	In-process
Biennial Review of Lakewood Station District Subarea Plan (2024, then every 5 years thereafter)	N/A	N/A	Completed	In-process	Not started	Subarea Plan app'd in 2021; next review 2023	N/A	Not started
American Rescue Plan Act (ARPA) Program - Distribute Funds, Quarterly Reports to Treasury, Quarterly Reports to City Council, Technical Assistance to Subrecipients	N/A	In-process	In-process	In-process	In-process	In-process	In-process	In-process
Statutory Periodic Review of Comprehensive Plan per GMA (every 10 years)	N/A	N/A	Completed	In-process	In-process	Not started in '21	Not started in '20	Not Started in '19
Participation on Countywide and Regional Planning Bodies (GMCC, PSRC Regional Staff Committee, SSHAP Staff Working Group, PC CPEH Implementation Advisory Board, Continuum of Care, Other Appointed Positions)	N/A	Continual	Continual	Continual	Ongoing	Continual	Continual	Continual
Reporting to City Council re Projects and Programs	N/A	Continual	Continual	Continual	Ongoing	Continual	Continual	Continual
Monthly Lakewood Planning Commission Meetings	N/A	4	3	20+	20+	20-24	20-24	20-24
Buildable Lands Report - Development and Tracking	N/A	N/A in 2025	N/A in 2024	N/A in 2023	Update completed in '22	Completed in '21	In-process for '20	In-process '19
City Population and Employment Growth Targets - Development and Tracking	N/A	Continual	Continual	N/A in 2023	Completed	In-process	In-process for '20	In-process
Dicennial Census Data Development and Tracking	N/A	N/A in 2025	N/A in 2024	N/A in 2023	Completed	In-process/ nearing completion	In-process for '20	In-process for '19

Planning and Public Works - Community Economic Development

		2025 YTD	Previous Year Ends					
Performance Measures	Target	Q1	2024	2023	2022	2021	2020	2019
CDBG								
# of owner-occupied units rehabilitated	16	4	8	10	10	7	11	4
# of new affordable housing units constructed	8	4	5	0- Boat St underway	Boat St not started	0	0	5
# persons assisted with CDBG emergency payments programs,	50	51	109	142	122	394	n/a	n/a
# persons with access to affordable housing through fair housing activities or emergency relocation assistance	42	3	32	8580	138	0	15	7
Nuisances and Abatements								
# of dangerous building abatements completed	25	2	17	12	18	16	14	5
RHSP								
# rental properties inspected	913	159	760	479	369	254	283	232
# rental units inspected	2,451	769	1189	1380	498	394	735	787
# of household units provided relocation assistance	< 20	0	18	54	22	N/A	N/A	N/A
Economic Development								
# of participants attending forums, focus groups, or special events	500	80	542	649	560	153	36	495

		2025 YTD	Previous Year Ends					
Informational Measures	Historic Average	Q1	2024	2023	2022	2021	2020	2019
Measure- CDBG								
# of persons with new or improved access to public facility or infrastructure	0	0	\$0	0	5,345	0	875	5,115
# units assisted that are occupied by the elderly	12	2	\$2	20	12	28	5	4
\$ program income received (CDBG & NSP)	\$169,577	\$7,021	\$7,021	\$103,156	\$364,600	\$270,294	\$171,163	\$101,225
Measure - Nuisances and Abatements**								
#of dangerous building abatements pending	65	11	\$11	46	8	78	75	41
# of public nuisances completed annually	3	0	\$0	4	6	5	14	3
# of public nuisances pending	10	10	\$10	18	5	16	7	6
Measure- RHSP								
# rental properties registered	3,732	1,172	\$1,172	1,913	5,120	1,921	2,499	198
# rental units registered	13,915	7,554	\$7,554	14,950	29,474	11,629	13,902	1,116
Measure- Economic Development								
\$ investment created through economic dev efforts	\$320,000,000	\$41,751,395	\$427,407,802	\$228,284,777	\$569,306,864	\$470,001,046	\$488,375,205	\$303,316,305
# of business retention/expansion of interviews conducted	80	21	87	110	103	106	127	101
# of new market rate, owner-occupied housing units constructed annually	40	7	46	49	143	89	25	48
# of projects where permit assistance was provided	40	21	51	99	80	60	37	48
# of special projects completed	50	8	42	58	55	64	46	71
# of economic development inquiries received	200	43	264	229	306	277	266	636
# of business licenses issued in Lakewood	700	162	787	648	760	732	755	553
# of new development projects assisted	30	9	38	36	42	32	38	32
Measure- Building Permit								
# of permits issued	tbd	555	1,972	1,789	2,405	tbd	1,769	1,716
# of plan reviews performed	tbd	282	1,322	1,339	1,111	tbd	875	1,057
# of inspections performed	tbd	1,110	4,012	4,140	6,117	tbd	5,443	7,174
Average turnaround time for 1st review - Site Development Permits	tbd	70	108	62	50	30	30	29

Planning and Public Works - Engineering Services

		2025 YTD	Previous Year Ends					
Performance Measures	Target	Q1	2024	2023	2022	2021	2020	2019
SWM Operations & Maintenance								
# of City street curb miles swept	3,600	1,112	1,870	2,753	3,918	4,270	4,234	3,776
# of catch basins cleaned or inspected	3,400	597	116	2,041	3,501	3,242	3,269	4,765
Engineering Services								
Average turnaround time for 1st review - Site Development Permits	30		56	40	30	30	30	29
Average turnaround time for Right of Way Permits	5	5	5	5	5	5	5	6
% of time traffic signals are repaired within 30 days	100%	100%	100%	100%	100%	N/A	N/A	N/A
% of time street lights are repaired within 30 days	100%	0%	23%	0%	86%	N/A	N/A	N/A

		2025 YTD	Previous Year Ends					
Informational Measures	Historic Average	Q1	2024	2023	2022	2021	2020	2019
SWM Operations & Maintenance								
# of hours of storm drain pipe video inspections recorded	642	8	0	296	150	1,267	442	709
# of linear feet of storm drain pipe cleaned	23,597	0	0	3,820	53	1,752	21,586	47,452
# of tons of sweeping and vactor waste disposed of	1,150	37	93	274	796	1,538	886	1,381
Engineering Services								
# of businesses/properties inspected for SWM compliance	197	21	49	193	257	110	189	234
# of traffic signals operated and maintained	68	63	64	64	64	68	69	69
# of City maintained street lights	2,555	2,908	2,786	2,736	2,637	2555	2372	2372

Municipal Court

		2025 YTD	Previous Year Ends					
Performance Measures	Target	Q1	2024	2023	2022	2021	2020	2019
# of community group road tours	8	3	15	14	12	15	6	16
Cost saved from reduced number of court transports	\$35,000	\$7,308	\$73,278	\$103,218	\$21,249	\$30,516	\$25,708	\$24,113
Number of Veteran's Court participants	18	7	8	10	7	29	26	33

		2025 YTD	Previous Year Ends					
Informational Measures	Historic Average	Q1	2024	2023	2022	2021	2020	2019
# of work crew hours performed in lieu of jail	1,048	0	120	232	408	568	872	2,344
Cost saved by using alternative sentencing	\$47,406	\$7,282	\$111,290	\$85,302	\$83,048	\$30,426	\$46,751	\$29,399
Number of Veteran's Court graduates	5	0	4	1	2	7	5	5

Lakewood Police Department

		2025 YTD	Previous Year Ends					
Performance Measures	Target	Q1	2024	2023	2022	2021	2020	2019
Specialty Units								
Successful Property Room Audits (percentage)	100%	100%	100%	100%	100%	100%	100%	100%
K9 training hours	tbd	447	682	860.7	1,017	128	N/A	N/A
Marine Service Hours	90	0	193	300	501	131	216	363
Criminal Investigations								
Cases assigned for follow up	1000	274	1047	924	1,186	1,284	619	1,914
# of findings during Special Operations quarterly audits	0	0	0	0	0	0	0	0
Patrol								
Non-Priority Calls (Priority 2-9): # of minutes to respond to call for service	25	20.9	27.2	26.3	22.9	20.2	19.0	23.6
Top Priority calls (Priority 1): Average time from receipt to dispatch (in minutes)	4	3.8	3.9	4.05	3.5	2.8	2.9	3.3
Top Priority calls (Priority 1): Average time from dispatch to arrival on scene (in minutes)	3.5	3.9	4.6	4.3	2.7	4.1	4.0	4.4
Professional Standards								
% of officers meeting state requirements for annual training hours	100%	na	100%	100%	100%	100%	100%	100%
# of training hours provided	8,080	2,626	14,963	16,407	18,318	12,453	11,190	11,199
Use of force as percent of arrests	5%	5.74%	5.97%	7.35%	6.92%	7%	6.25%	5.25%
Uses of force as percent of calls for service	0.20%	0.31%	0.25%	0.25%	0.21%	0.23%	0.21%	0.20%
CSRT								
Average calendar days: Code complaint to first investigation	7	5	1.5	2	4	2.5	2.25	2.25

Lakewood Police Department

		2025 YTD	Previous Year Ends					
Informational Measures	Historic Average	Q1	2024	2023	2022	2021	2020	2019
Specialty Units								
# of traffic stops	5,467	1,886	5,025	4,631	4,477	3,437	5,021	8,934
Animal Complaints	1,763	431	1,875	1,733	1,847	1,366	1,301	2,538
# of captures by K9	17	4	35	42	15	17	16	22
Special Response Team (SRT) Missions/Callout	13	5	21	26	14	15	10	14
Special Response Team (SRT) Training Days	33	14	49	44	39	30	32	30
Civil Disturbance missions	3	0	0	0	0	1	9	0
Civil Disturbance Team Training Days	3	1	4	0	1	4	2	6
Vehicle Collisions (Fatality)	3	0	4	4	3	3	3	3
Vehicle Collisions (Injury)	196	28	269	266	245	231	194	233
Vehicle Collisions (Non-Injury)	1087	114	809	759	858	992	832	1000
Narcotics Detections	40	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Criminal Investigations								
Cases cleared by investigation	956	192	849	811	743	1,284	621	1,177
Amount of narcotics seized (lbs)	37	5.3	55	N/A	4	62	45	n/a
Patrol								
# of arrests	1,752	592	2,059	1,876	1,474	1,455	1,806	2,271
# of self-initiated calls for service	14,353	5,010	16,481	14,955	10,772	10,792	14,399	21,448
Total calls for service	50,943	11,059	49,810	53,921	48,964	48,496	49,474	56,838
Professional Standards								
Successful WASPC accreditation	Yes	na	n/a	NA	Yes	Yes	Yes	Yes
# of internal investigations conducted	9	1	2	8	5	6	13	12
Pursuits	32	16	91	29	29	25	39	34
Pursuit Terminations	11	6	32	5	4	6	16	17
Promotional processes completed	2	0	1	4	4	2	0	3
Hiring processes completed	8	0	3	16	13	12	2	5
Resignations/Retirements/Termination	9	0	4	14	11	17	3	5
CSRT								
Total number of code enforcement complaints received	664	106	572	561	649	708	619	680
Total code enforcement cases initiated during the reporting period	617	33	564	546	596	671	503	700
Code enforcement cases resolved through voluntary compliance	224	37	175	235	220	242	202	234
Code enforcement cases resolved through forced compliance	63	4	22	22	71	65	72	45
Code enforcement: Average calendar days, Inspection to Forced Compliance	9	15	5	5.25	1	24	10	2
Code enforcement: Average calendar days, Inspection to Voluntary Compliance	26	21	18.75	19	37	41	14	11.25
Code enforcement: Average calendar days, Inspection to Compliance	49	18	11.875	12.1	14	65	59	58
Community Meetings Attended	85	15	29	47	62	92	28	159