City of Lakewood, WA

2027/2028 Proposed Budget

For the Biennium

January 1, 2027 through December 31, 2028

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Lakewood
Washington

For the Biennium Beginning

January 01, 2025

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Distinguished Budget Presentation Award to the City of Lakewood for its biennial budget for the biennium beginning January 1, 2025. The award represents a significant achievement. It reflects the commitment of the governing body and staff to meeting the highest principles in governmental budgeting. In order to receive the budget award, a governmental unit must publish a budget document that meets program criteria as a policy document, as and operations guide, as a financial plan, and as a communications device. This award is valid for a period of two years only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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City of Lakewood

September 30, 2026

Honorable Mayor Paul Bocchi
Members of the Lakewood City Council

Mayor and Council,

This letter is to serve as the transmittal document for the proposed Biennial Budget for Fiscal Years (FY) 2027 and 2028. This message summarizes the proposed budget and guiding principles for establishing the respective appropriations.

The annual budget is a plan that aligns appropriations with policy decisions of the governing body. These include established goals, mandatory delivery of services, and desired service levels to support government operations. Ultimately, resources are a primary driver in the level of appropriations for service delivery organizations such as the City of Lakewood. As can be seen in the established goals, there is not a shortage of desired enhancements for the organization to initiate. As these outpace resources, it requires the organization to be strategic and establish a long-term approach that balances competing desires and takes advantage of partnerships and grant funding opportunities. Having a vision and plans in place creates a foundation for capitalizing on opportunities. Regardless of the level of available resources, the goals of the organization are paramount in establishing direction and initiating projects, be they large impact efforts like American and Wards Lake, or incremental improvements such as a neighborhood playset. This transmittal letter and subsequent budget hope to present appropriations that lead to desired outcomes, in the short, and long-term.

Municipalities are restricted in the generation of revenues, bound by limits in state law. Moreover, we often find ourselves subject to requirements of respective legislation or mandates. A prime example of this is the requirement for Washington Cities to provide indigent defense at case levels that require additional legal resources. Though cities did not receive direct support to provide this service, the Council did adopt an available 1/10 of a cent sales tax to address the rising defense costs. Without this action, this year's budget would likely have service level reduction and downsizing of our respective labor force to meet the mandated requirements.

Faced with finite resources, maintaining a strategic approach to budget development is necessary to sustain a sound financial position. Our fiscal policy includes a 12% reserve (as a percent of revenue) in our General Fund, broken out as follows:

- 2% Contingency Reserves
- 5% General Fund Reserves
- 5% Strategic Reserves

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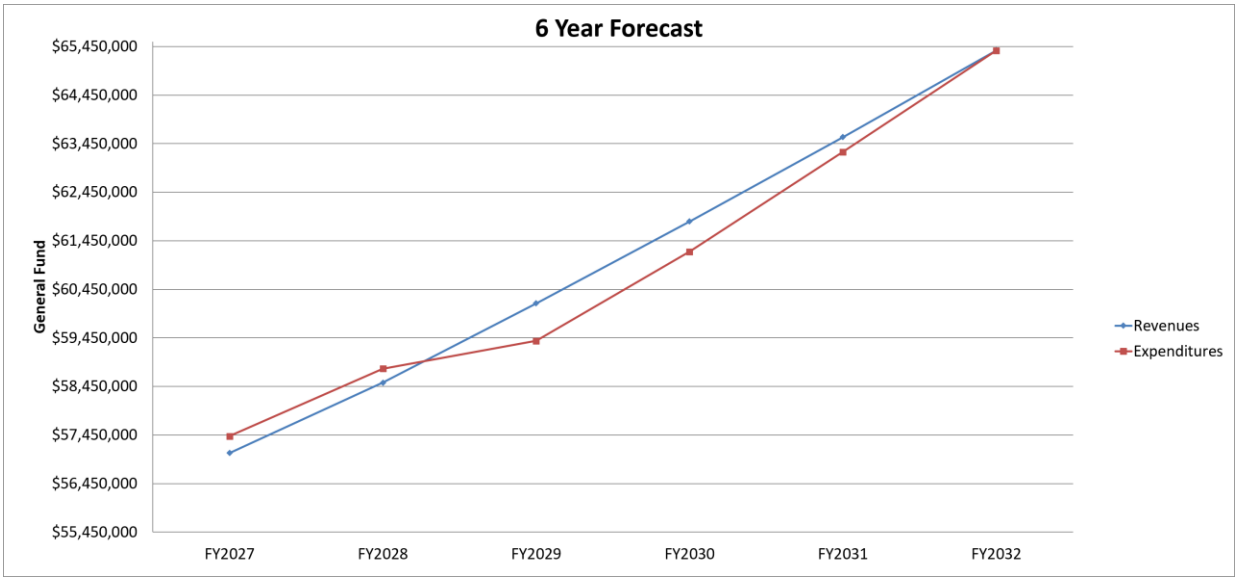
This proposed budget does not account for potential revenues from an expanded traffic safety camera program, or expenditures that may result from negotiated labor contracts. Establishing a two-year budget provides stability for operations, though impacts that emerge will be addressed in the mid-biennium budget adjustment.

Strategic efforts in our budget development also include forecasting beyond the immediate period. Below is a 6-year forecast to project the revenue versus expenditure relationship for the next 3 biennial periods. This aids in long-term, intentional decision making for the services we provide.



Finally, this budget proposal accounts for some of the challenges we are facing. Indigent defense has already been addressed, but we are also looking at challenges with decreasing development revenues. Several large projects are nearing completion, and a softer regional economy are contributing to the lower revenue levels being forecasted. While we have constraints on the revenue side, we are also faced with challenges on the expense side. These areas include maintenance personnel in Parks and Recreation, equipment replacement, building repairs, and technology improvements. In the budget, we try to balance and prioritize these respective needs with the available resources. For the proposed budget, it means that we need to be cautious related to ongoing expenses and that we are not able to fund as many positions as would otherwise be desired. In the 2026 mid-biennium adjustment, we reduced our overall count by 3 FTE. For the FY27/28 biennium, we are adding 1 FTE in Parks and Recreation Maintenance, though I would have desired to add more in Parks and Recreation, and in Communications.

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Despite the resource challenge, I am pleased to present the proposed FY27/28 proposed budget and am comfortable with the recommended appropriations, the service levels resulting from this funding distribution, and the efforts to position our services in the future. This transmittal letter is not intended to identify all the specifics of the budget document, but rather provide an overview of the revenues, expenditures, fund levels, unique attributes, and significant budget related activities of the organization. Most of the information within the transmittal letter is described in greater detail within the budget document itself, related plans, documents, or actions that have been passed through the City Council's legislative process.

DRAFT COUNCIL GOALS

In April of 2026, the City Council held a retreat to review existing goals and identify potential new goals. The draft goal program is presented in this section, highlighting the priorities of Council as identified at the retreat. Final adoption is anticipated at an upcoming meeting and may include some modification. The guidance and direction of the Council goals is the foundation for activities of the organization. The goals aid in developing projects and service levels that are found in the proposed budget. Additionally, they guide efforts to seek funding and/or activities that emerge outside of the budget, such as partnerships or grants.

Goal 1: Downtown Park(s) & Multi-Generational Community Center Development
By 2030, Lakewood will boast a vibrant and inclusive downtown park(s) and multi-generational community center that serves as a central hub for recreation, culture, and community engagement. This space will reflect our commitment to enhancing quality of life, promoting diversity and inclusivity, fostering a sense of belonging for all residents, regardless of age, background or circumstances, and provides a welcoming space for all to enjoy.

Phase 1: Land Acquisition (2027-2028)

- Complete the acquisition of the parcel that may fulfill the location for the development of an urban park.
- Take a focused approach on determining the best location and configuration for a multi-generational community center. This location should maximize public access, operational efficiency, and alignment with long-term goals. This could include partnerships with existing government facilities or a new facility.

Phase 2: Planning, Design and Permitting (2027-2029)

- Develop a downtown master park plan that incorporates multi-generational recreational activities and gathering spaces, that may include a splash pad, play areas, walking and connector pathways and seating areas.

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- Engage architects, landscape designers, community stakeholders, and residents.
- Ensure the park(s) design is inclusive, accessible, and sustainable, with green spaces, shaded areas, and eco-friendly features.
- Design the multi-generational community center space to be welcoming and accessible to individuals of all ages, backgrounds, and economic conditions, promoting social cohesion and community pride.
- Integrate public art and areas that celebrate the City's history and cultural heritage, such as public art installations, festival areas, and historical exhibits.

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

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

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

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

Goal 2: Public Safety

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

<u>Focus on Community Engagement to increase Community-Based Policing</u>

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

City of Lakewood

- Empower police employees to evaluate and take the necessary steps to improve dire situations affecting the safety of its residents.

Reduce Crime and Fear of Victimization

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

Reduce Traffic Collisions to Create Safer Communities

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

Increase Use of Technological Advancements in Public Safety

- Increase Emergency Alert participation among Lakewood residents to enhance city emergency management preparedness.
- Advance the use of technology to reduce stolen vehicles.
- Explore and increase technological use for better efficiencies in patrol.

Enhance Police Officer Training, Wellness and Support

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

Other Public Safety goals

- Foster a supportive environment for residents experiencing crises, ensuring they have access to necessary resources such as mental health, substance abuse to include opioids, homelessness, and domestic violence.

City of Lakewood

- Evaluate, and if feasible, transition municipal court operations from in-house to a contracted service.

Goal 3: Parks & Lakes Access
Ensure equitable water access by prioritizing acquisition, development and protection of public open spaces along Lakewood shorelines.

Edgewater Park Master Plan Implementation
Phase 1 (2025-2026): Funding and Timeline
- Secure funding through grants and budget allocations to implement Edgewater Park improvements.
- Establish a project timeline with key milestones and deliverables.

Phase 2 (2027-2030): Implementation
- Begin phased implementation of the master plan to include design and permitting. Project enhancements will include access and safety improvements, environmental restoration, roadway improvements, a fishing pier and a new boat launch.
- Continue to engage with the community to ensure improvements align with adopted Master Plan goals.

Street End Pilot Projects
Phase 1 (2025): Funding and Design
- Identify funding sources to implement street end pilot projects as recommended by the Parks and Recreation Advisory Board (PRAB).
- Develop design for selected street end and obtain necessary permits.

Phase 2 (2026): Implementation and construction of Westlake Steet End
Phase 3 (2027): Identify Funding and Initiate the Design for the Second Street End Development Project

Camp Murray Boat Launch Improvements
Phase 1 (2025-2026): Camp Murray Boat Launch Joint Master Plan
- Develop a Camp Murray Boat Launch Joint Master Plan to increase equitable access to American Lake via the Camp Murray Boat Launch, particularly for the residents of the Tillicum and Woodbrook neighborhoods, who have limited public access to lakes in the City due to geographic and economic conditions.
- Master Plan issues will address the needs of the community and may include the following: ADA-accessible walkways and site amenities, security lighting, parking lot improvements, boat launch improvements, fencing and place-making signage.

- Master Plan will ensure boat launch improvements address City, Lakewood Police Department, West Pierce Fire and Rescue, and Camp Murray operational needs, security, and mission readiness.

Phase 2 (2027-2028): Funding and Timeline

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

Phase 3 (2028-2030)

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

<u>Legacy Plan</u>

- Park improvements are a priority and should complement the Legacy Plan. These improvements should also consider:
    - creating open-space partnerships for the enhancement of recreational opportunities at existing areas, such as the former Lake City Elementary School location, and
    - exploring the use of the Conservation Futures program to enhance and preserve open space.

<u>H-Barn</u>

- Identify and secure funding that leads to the implementation of the H-Barn project with the updated design.

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

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

- Bridgeport Way- Initiate planning for Improvements to Bridgeport Way as an instrumental component of the Downtown Revitalization efforts.
- Update development standards and regulations to accommodate higher population density and incentivize alternative transportation options, to

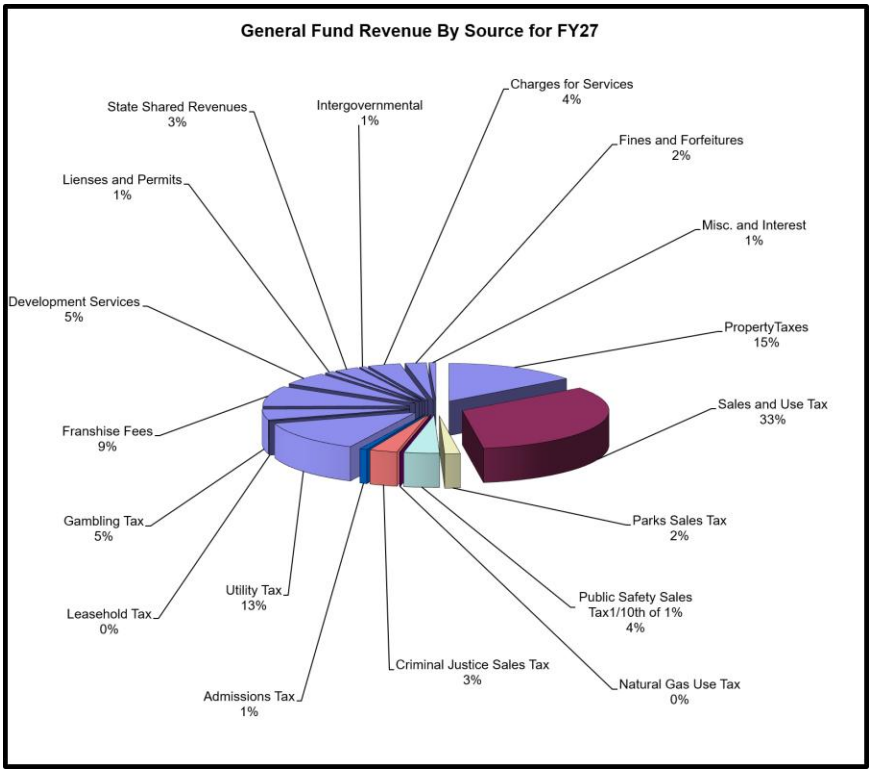
City of Lakewood

include walkable and bike-friendly infrastructure, to address increased demand and state-mandated changes to parking policy.

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

GENERAL FUND REVENUE

There are numerous sources for General Fund revenues in the City of Lakewood budget. General Sales and Use Taxes, and Property Taxes constitute nearly 47% of the total budget. Other sources have a significant impact on the budget as well, including Utility Taxes, Franchise Fees, and Development Service Fees. For FY27 we are estimating an overall increase of 2.7%. For FY28, we are estimating an overall increase of 2.5%. To the right is graphic representation of revenues by their specific sources and the relationship to the total General Fund revenue in the budget.



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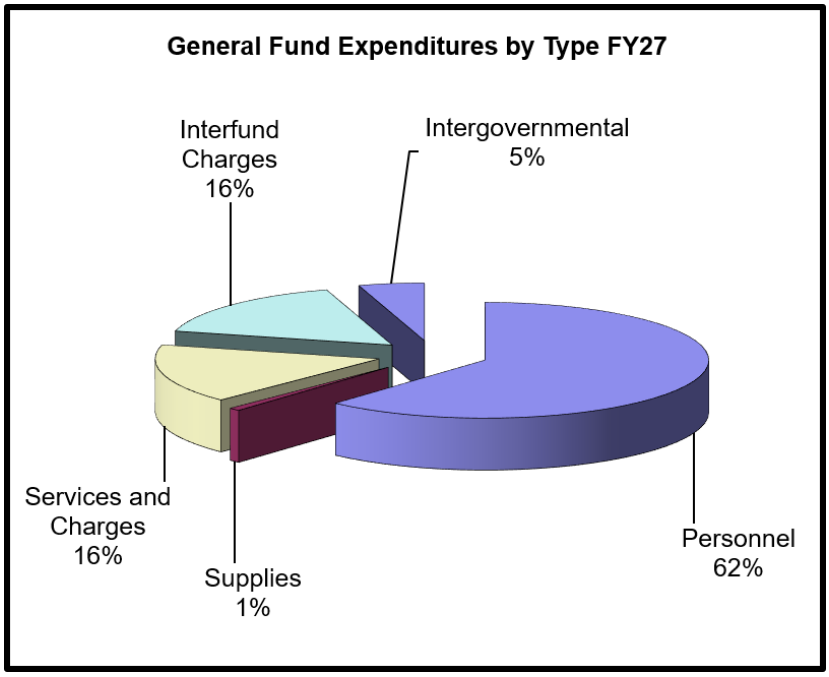
GENERAL FUND EXPENDITURES



Expenditures in the General Fund are recommended at $57,425,347. Expenditure categories are broken down in the figure to the left. The overall expenditure level represents -2.9% reduction from the previous year, largely attributed to capital and one-time expenditures. Operating expenditures increased by 4.9% from FY26.

SPENDING LEVELS BY DEPARTMENT IN GENERAL FUND

The following table provides a comparison of General Fund department expenditures from the adjusted FY26 budget to the FY27 and FY28 levels. The table is included to demonstrate the funding levels for respective departments in this year's recommended budget as compared to the previous year. Changes may be indicative of capital items, significant additions to departmental responsibilities, personnel changes, or other changes in operation and maintenance costs.

General Fund Departments	FY2026 Adjusted Budget	FY2027 Proposed Budget	% change	FY2028 Proposed Budget	%change
City Council	$189,158	$187,507	-0.87%	$187,516	0.00%
City Manager	$1,289,490	$1,303,837	1.11%	$1,357,639	4.13%
Municipal Court	$1,602,586	$1,699,920	6.07%	$1,767,382	3.97%
Administrative Services	$3,465,229	$3,699,981	6.77%	$3,995,477	7.99%
Human Resources	$807,511	$901,355	11.62%	$968,997	7.50%
Legal	$2,051,586	$2,522,676	22.96%	$2,535,455	0.51%
Planning and Public Works	$4,068,513	$4,104,063	0.87%	$4,261,598	3.84%
Parks, Recreation, and Community Services	$4,232,229	$4,492,197	6.14%	$4,596,230	2.32%
Police	$33,053,850	$34,386,906	4.03%	$35,334,509	2.76%
Total for Above Departments	**$50,760,152**	**$53,298,442**	**5.00%**	**$55,004,803**	**3.20%**

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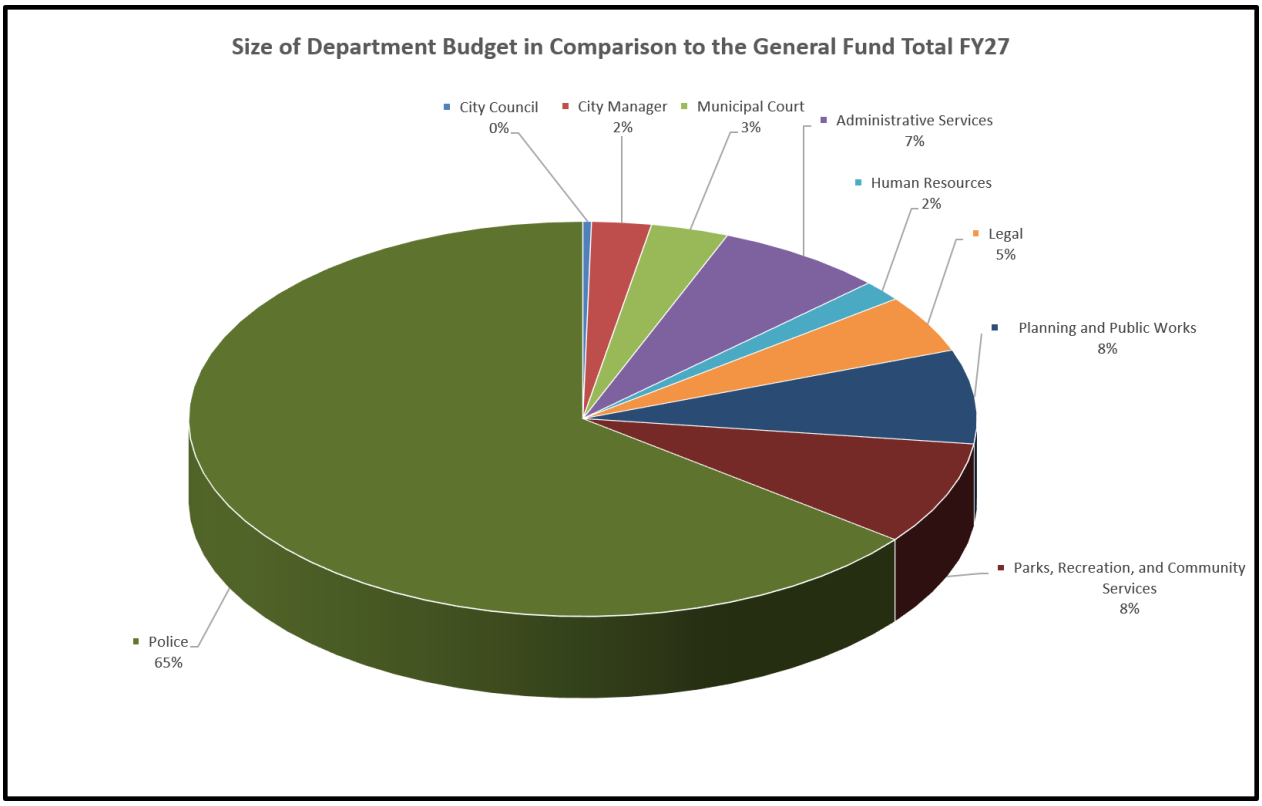
The following graph represents each department as a percentage of the General Fund.



SPECIAL REVENUE AND ENTERPRISE FUND REVENUES, EXPENDITURES, AND BALANCES

Below is a table of some of the significant Special Revenue and Enterprise Funds, with their related revenues, expenditures, and fund balances, if applicable.

Fund	FY27 Revenues	FY 27 Expenditures	Balance	FY28 Revenues	FY28 Expenditures	Balance
SPECIAL REVENUE FUNDS						
Street Operations and Maintenance	$3,550,161	$3,550,161	$0	$3,368,948	$3,368,948	$0
Transportation Benefit District	$805,000	$1,370,600	$0	$805,000	$805,000	$0
Hotel/Motel Lodging Tax	$1,271,250	$2,413,743	$1,271,255	$1,271,250	$1,271,250	$1,271,255
Property Abatement/RHSP/1406 Funds	$441,500	$449,075	$17,366	$448,675	$466,042	$0
Public Art	$20,000	$20,000	$0	$20,600	$20,600	$0
CDBG	$565,000	$565,000	$0	$545,000	$545,000	$0
South Sound Military Partnership	$344,050	$308,391	$35,659	$344,050	$325,610	$54,099
ENTERPRISE FUND						
Surface Water Managememt	$5,584,723	$5,586,803	$11,481,975	$5,995,663	$6,664,172	$10,813,466

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SPECIFIC HIGHLIGHTS OF THE FY27/28 PROPOSED BUDGET WITHIN RESPECTIVE DEPARTMENTS

- Parks, Recreation, and Community Services
  - Edgewater Park is currently in the permitting stage with anticipated construction in 2028
  - Westlake Street-end construction
  - Selection, design, and funding identification for a second street-end
  - Camp Murray Boat Launch Master Plan review and potential implementation
  - Legacy Plan implementation, which may include:
    - the use of Conservation Futures for land acquisition and preservation
    - partnerships for respective use of underutilized land
    - identification of areas targeted for park development
  - Maintenance and equipment replacements
    - pressure washer
    - replacement of a skid steer that includes a mower and paver attachment
    - new mower
    - replacement of a tractor that includes loader capabilities
    - replacement of a passenger truck, passenger van, trailers, and brine system
    - maintenance to City Hall (wall coverings, furniture, and doors)
    - maintenance to the Police Department parking lot and roof
    - painting of the Parks shop
  - Additional personnel to aid in maintenance and operations
    - I FTE in Parks
    - Temporary Seasonal Help in Street Maintenance

- Police Department
  - 22 vehicle replacement
  - Continued investment in technology aiding in the decrease of criminal activity, especially stolen vehicles
  - Maintaining and potential expansion of the traffic safety camera system
  - Continuation of Integrated Mental Health program
  - Costs associated with onboarding personnel on the Marine Services Unit

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- Legal and City Clerk
  - Engagement of prosecution functions through contracted services and alignment of departmental personnel

- Planning and Public Works
  - New Transportation Capital Projects
    - Sound Transit Program with 7 projects
    - 115th Steet to SW- Bridgeport Way to Sound Transit ROW
    - Davisson Rd SW- 112th to 108th
    - Tyee Park School Sidewalks- Seminole Road
    - 47th Ave SW- Clover Creek to Pacific Highway
    - 100th Street, 59th to South Tacoma Way
    - McChord Drive- Bridgeport to 47th
    - Upgrade Accessible Pedestrian Routes
    - Wester State Hospital Signal on Steilacoom Blvd.
  - Sewer Capital Projects
    - Washington Ave. and W. Thorne Lane Extension
    - Grant Ave. and Lake St. Extension
    - Washington Ave. and St. Extension
  - Surface Water Management Projects
    - Ponce De Leone Water Quality Upgrade
    - Hillcrest Drive/Clover Creek Detention/Retention Storm Facility
    - Storm Water Capital and Maintenance Analysis

- City Manager/Communications
  - Updating of city website
  - Enhancing neighborhood outreach events
  - Updating of branding for city events
  - Expansion of communication planning across departments

- Administration/Information Technology
  - Increasing Public Defender costs
  - Upgrading/replacing Information Technology Equipment
  - Finalization of software implementation

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PERSONNEL COMPENSATION AND BENEFITS

The following table lists respective compensation projections for employees of the City of Lakewood, based on respective collective bargaining contracts and/or budgeted appropriations.

Employee Compensation Assumptions	2027	2028
Employee Salaries		
Non-represented employees (1)		
Salary range adjustment	3.8%	3.8%
Step Increase	2.0%	2.0%
Represented employees		
AFSCME (2)		
Cost of living adjustment (COLA)	4.0%	0.0%
Step Increase	2.0%	2.0%
LMPG (Police Captains) (3)		
Cost of living adjustment (COLA)	4.5%	0.0%
LPIG (Police Officers, Detectives, Sergeants) (4)		
Cost of living adjustment (COLA)	-	-
Step Increase	3.4% - 4.5%	3.4% - 4.5%
Teamsters (5)		
Cost of living adjustment (COLA)	4.5%	3.0%
Employee Benefits		
Healthcare		
Medical	12.0%	12.0%
Dental	3.0%	3.0%
Vision	2.0%	2.0%
Medicare	0.0%	0.0%
Unemployment	1.0%	1.0%
Long-term disability		
Commissioned police officers	0.0%	0.0%
All other city employees	0.0%	0.0%

(1) Non-Represented: Salary increases are based on anniversary date and limited to salary range.
(2) AFSCME: Current 4-Year Contract Period January 1, 2024 - December 31, 2027
(3) LMPG: Current 5-Year Contract Period January 1, 2023 - December 31, 2027.
(4) LPIG: Previous 3-year Contract January 1, 2023 - December 31, 2025 expired, currently in negotations.
(5) Teamsters: Current 4-Year Contract Period January 1, 2026 - December 31, 2029.

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LODGING TAX AND HUMAN SERVICES FUNDING

Rounding out this year's transmittal letter are descriptions of two areas in the budget that allocate funding for tourism and human service programs.

Lodging Tax

As authorized under state law, the City of Lakewood has enacted a lodging tax. The City receives a 7% share of the taxes collected by Washington State from lodging-related businesses located within the City. Of this amount, 4% may be used for tourism promotion or the acquisition, operation, or maintenance of tourism-related facilities. The remaining 3% is restricted to the acquisition, construction, expansion, marketing, management, or financing of convention facilities and major tourism destination attractions serving at least one million visitors per year. The entire 7% may be used for capital purposes.

The Lodging Tax Advisory Committee met September 18 to review applications and are making the recommendations identified in the table below. These will come before the City Council later this year for review and approval.

2026 Requests for 2027 LTAC Grant Funds	Total Project Cost	Funding Request			Recommended Funding		
Applicant		Non-Capital	Capital	Total	Non-Capital (4%)	Capital (3%)	Total
Grave Concerns Association	$ 23,000	$ 18,000	$ -	$ 18,000	5,000	-	5,000
Historic Fort Steilacoom Association	14,000	12,000	-	$ 12,000	9,000	-	9,000
Asia Pacific Cultural Center	42,600	15,000	-	$ 15,000	15,000	-	15,000
Visit Tacoma-Pierce County	4,007,992	125,000	-	$ 125,000	125,000	-	125,000
Lakewold Gardens	255,000	255,000	-	$ 255,000	100,000	-	100,000
Lakes Cross County Booster Club	18,000	18,000		$ 18,000	18,000	-	18,000
Lakewood Chamber of Commerce	150,000	150,000	-	$ 150,000	135,000	-	135,000
Lakewood Sister Cities Association	43,500	42,000	-	$ 42,000	25,000	-	25,000
Lakewood Playhouse	238,364	200,000	-	$ 200,000	50,000	-	50,000
Lakewood Historical Society & Museum	80,600	50,900	-	$ 50,900	24,300	-	24,300
Tacoma Country & Golf Club	688,500	75,000		$ 75,000	20,000	-	20,000
Commencement Bay Rowing Club	20,000	5,000		$ 5,000	5,000	-	5,000
City of Lakewood - SummerFEST	340,000	280,000	-	$ 280,000	229,000	-	229,000
City of Lakewood - Farmers Market	93,000	78,000	-	$ 78,000	33,500	-	33,500
City of Lakewood - Summer Concerts -	51,000	36,000	-	$ 36,000	36,000	-	36,000
City of Lakewood - Street Festival in the	18,000	10,000	-	$ 10,000	5,000	-	5,000
City of Lakewood - Fiesta de la Familia	60,000	35,000	-	$ 35,000	25,000	-	25,000
City of Lakewood - MLK Beloved	35,000	25,000	-	$ 25,000	10,000	-	10,000
City of Lakewood - FSP H-Barn Renovation	12,000,000	-	2,000,000	$ 2,000,000	-	1,543,943	1,543,943
	$ 18,178,556	**$ 1,429,900**	**$ 2,000,000**	**$ 3,429,900**	**869,800**	**1,543,943**	**2,413,743**
				2027 Available funds =>	**$ 869,806**	**$ 1,543,943**	**$ 2,413,749**
				Ending Balance =>	**$ 6**	**$ -**	**$ 6**

City of Lakewood

Human Services

The City of Lakewood has consistently funded human services using 1% of its General Fund revenues to support services and programs assisting Lakewood residents. For the 2027-28 biennium, the allocation is $558,000 and 568,00 per year, respectively.

Consistent with past practices, the Community Services Advisory Board (CSAB) meets to review the applications and makes recommendations on the programs to receive funds. The review of their recommendations is scheduled for October 12, 2026, with a recommended action on October 19, 2026.

2027-28 Applications

	Agency Name	Program(s)	Priority	Req' Funding	Recommended Funding	27/28 Budget %	Average Score
			Anticipated 2027 Budget	$ -		$550,000	
1	Emergency Food Network	Home Delivery	Access to Food	$ 25,000.00	$ 17,000.00		90
2	Emergency Food Network	Co-Op Food Purchasing	Access to Food	$ 25,000.00	$ 23,000.00		93
3	Making a Difference	Eloise's Cooking Pot Food Bank D	Access to Food	$ 25,000.00	$ 10,000.00		89
4	Nourish	Nourishing Food For Families	Access to Food	$ 25,000.00	$ 20,000.00		92
5	St Leos	Feeding the Hungry in Lakewood	Access to Food	$ 25,000.00	$ 23,000.00		93
6	Tillicum Community Center	Food Pantry	Access to Food	$ 25,000.00	$ 17,000.00		90
7	Multicultural Child & Family Hope	Cora's Pantry Food Access Progr	Access to Food	$ 25,000.00	$ 7,000.00		85
			Total Requested	$ 175,000.00	$ 117,000.00	21%	
8	Asia Pacific Cultural Center	Mental Health	Access to Health	$ 25,000.00	$ 17,000.00		90
9	Community Health Care	Behavioral Health Services	Access to Health	$ 15,000.00	$ 15,000.00		91
10	Greater Lakes Mental Health Car	Behavioral Health Contact Team	Access to Health	$ 25,000.00	$ 20,000.00		92
11	Lindquist Dental	Uncompensated Dental Care	Access to Health	$ 25,000.00	$ 25,000.00		95
12	TACID	Wellness & Recovery Program	Access to Health	$ 25,000.00	$ 7,000.00		84
13	Lakewood United Pentacostal Ch	Freedom Foreward	Access to Health	$ 17,164.00	$ 7,000.00		85
			Total Requested	$ 132,164.00	$ 91,000.00	17%	
31	LASA	Client Services & Hygeine Center	Housing Assistan	$ 25,000.00	$ 20,000.00		91
14	Rebuilding Hope	Advocacy and Therapy Sexual Ass	Crisis Stabilizatio	$ 30,000.00	$ 23,000.00		93
15	Tillicum Community Center	Referrals for Assistance and Com	Crisis Stabilizatio	$ 25,000.00	$ 10,000.00		89
16	DADS	LAKEWOOD FATHERHOOD PROG	Crisis Stabilizatio	$ 25,000.00	$ 7,000.00		84
17	YWCA	Pierce County Housing Program	Crisis Stabilizatio	$ 25,000.00	$ 17,000.00		90
18	PC Coalition for Developmental D	Resource Navigation Program	Crisis Stabilizatio	$ 15,000.00	$ 7,000.00		85
19	Our Sister's House	Trauma-informed, survivor-cente	Crisis Stabilizatio	$ 25,000.00	$ 10,000.00		89
			Total Requested	$ 145,000.00	$ 94,000.00	17%	
20	Asia Pacific Cultural Center	PLOT Youth	Emotional Suppor	$ 25,000.00	$ 7,000.00		84
21	B&GC	Social / Emotional Learning	Emotional Suppor	$ 25,000.00	$ 17,000.00		90
22	Communitites in Schools	Elementary In- School Supports	Emotional Suppor	$ 25,000.00	$ 20,000.00		92
23	Communitites in Schools	High School In-School Supports	Emotional Suppor	$ 25,000.00	$ 20,000.00		92
24	Communitites in Schools	Middle School In-School Supports	Emotional Suppor	$ 25,000.00	$ 20,000.00		91
25	Oasis	Supports for LGBTQ+ Youth in Lak	Emotional Suppor	$ 20,000.00	$ 10,000.00		89
26	Safe Streets	Health is Wealth Youth Program	Emotional Suppor	$ 66,000.00	$ 7,000.00		83
27	321 Buddy Fundraising	The Opportunity Circle	Emotional Suppor	$ 10,000.00	$ 7,000.00		83
28	YMCA	Lakewood Childcare Program	Emotional Suppor	$ 25,000.00	$ 10,000.00		88
29	Mi Centro	College Readiness Support Progr	Emotional Suppor	$ 50,000.00	$ 7,000.00		85
30	*Lakewood's Promise*	*City Advisory Board / 5 Promises*	*Emotional Suppor*	*$ 35,000.00*	*$ 35,000.00*		
			Total Requested	$ 331,000.00	$ 160,000.00	29%	
31	LASA	Emergency Shelter	Housing Assistan	$ 25,000.00	$ 17,000.00		90
32	Exodus House	Diversoin DV Assistance Program	Housing Assistan	$ 50,000.00	$ 7,000.00		84
33	Tacoma Pro Bono	Client Support Services	Housing Assistan	$ 25,000.00	$ 10,000.00		87
34	Tacoma Pro Bono	Housing Justice Center	Housing Assistan	$ 25,000.00	$ 10,000.00		89
35	Communities In Schools	Housing Stability Program	Housing Assistan	$ 25,000.00	$ 9,000.00		88
36	Supporting The Enlisted (STEP)	Preventing homeless ness for Mil	Housing Assistan	$ 25,000.00	$ 25,000.00		94
37	Rebuilding Together South Sound	Community Revitalization Partne	Access to Health	$ 25,000.00	$ 10,000.00		89
			Total Requested	$ 200,000.00	$ 88,000.00	16%	
			Total Funding Re	**$ 983,164.00**	**$ 550,000.00**	**100%**	

City of Lakewood

CONCLUSION

The FY27/28 proposed Biennial Budget is a representation of the work of the City Council in establishing goals and policy actions that lead the organization. Services and programs are established at the policy level and are reflected in the budget document. The focus on planning throughout the organization allows us to develop a budget with an organized process. We are confident that projects that are being funded have been analyzed as part of a comprehensive budgeting effort. Additionally, these planning efforts provide the ability to leverage existing funds with other sources when they are available. We have seen this with Transportation Plans, the Parks Legacy Plan, legislative policy manuals and agendas, and citizen committee work plans. A commitment to planning is a fundamental aspect of successful budget development and implementation.

The proposed budget is presented as the upcoming fiscal plan for the City of Lakewood. The work of the City Council, community, and staff in adopting strategic efforts is appreciated as it provides guidance for the recommended appropriations. The work of Deputy Manager/Finance Director, Tho Kraus, is fundamental in establishing the budget that is presented, as is the work of the Department heads and staff of the City of Lakewood as we work together to identify opportunities, restraints, challenges and successes across the organization. With these acknowledgements, I present the proposed FY27-28 Biennial Budget.

Respectfully,

Douglas R. Russell
City Manager

INTRODUCTORY

CITY OFFICIALS

Paul Bocchi
Mayor
Position #7
Took office: 2012
Term Expires: December 31, 2027

Ellen Talbo
Councilmember
Position #1
Took office: 2026
Term Expires: December 31, 2029

Patti Belle
Deputy Mayor
Position #5
Took office: 2021
Term Expires: December 31, 2029

Philip Lindholm
Councilmember
Position #3
Took office: 2026
Term Expires: December 31, 2029

Ryan Pearson
Councilmember
Position #6
Took office: 2023
Term Expires: December 31, 2027

Mike Brandstetter
Councilmember
Position #2
Took office: 2010
Term Expires: December 31, 2029

J. Trestin Lauricella
Councilmember
Position #4
Took office: 2024
Term Expires: December 31, 2027

CITY MANAGER

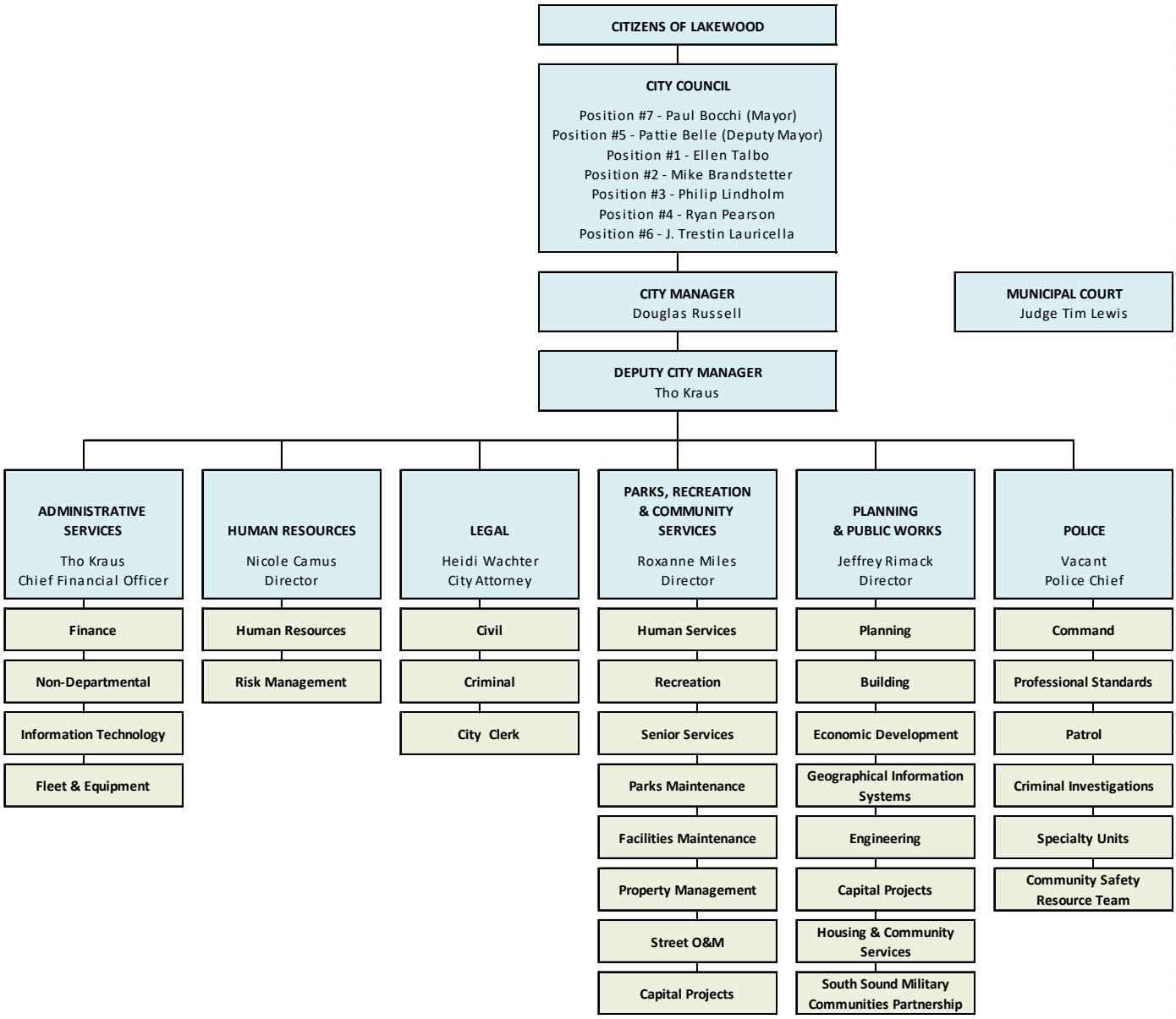
Doug Russell
City Manager

Appointed August 2025

DEPARTMENT DIRECTORS

Position	Employee	Appointment
Deputy City Manager	Tho Kraus	10/7/2013
Planning & Public Works Director	Jeffrey Rimack	3/25/2024
Interim Police Chief	David Claridge	8/31/2026
Municipal Court Judge	Tim Lewis	11/18/2024
City Attorney	Heidi Wachter	2/19/2002
Parks, Recreation & Community Services Director	Roxanne Miles	12/08/2025
Human Resources Director	Nicole Camus	4/14/2025

CITY-WIDE ORGANIZATION CHART



GUIDING PRINCIPLES

SERVICE

TEAMWORK

INTEGRITY

RESPECT

EQUITY STATEMENT

A Statement on Equity by the Lakewood City Council

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

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

The City Council commits to the following practices:

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

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

The City Council will not tolerate *intolerance*.

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

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

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

SIGNED BY:

	Mayor Don Anderson	
Councilmember Mary Moss	Councilmember Mike Brandstetter	Deputy Mayor Jason Whalen
Councilmember Patti Belle	Councilmember Linda Farmer	Councilmember Paul Bocchi

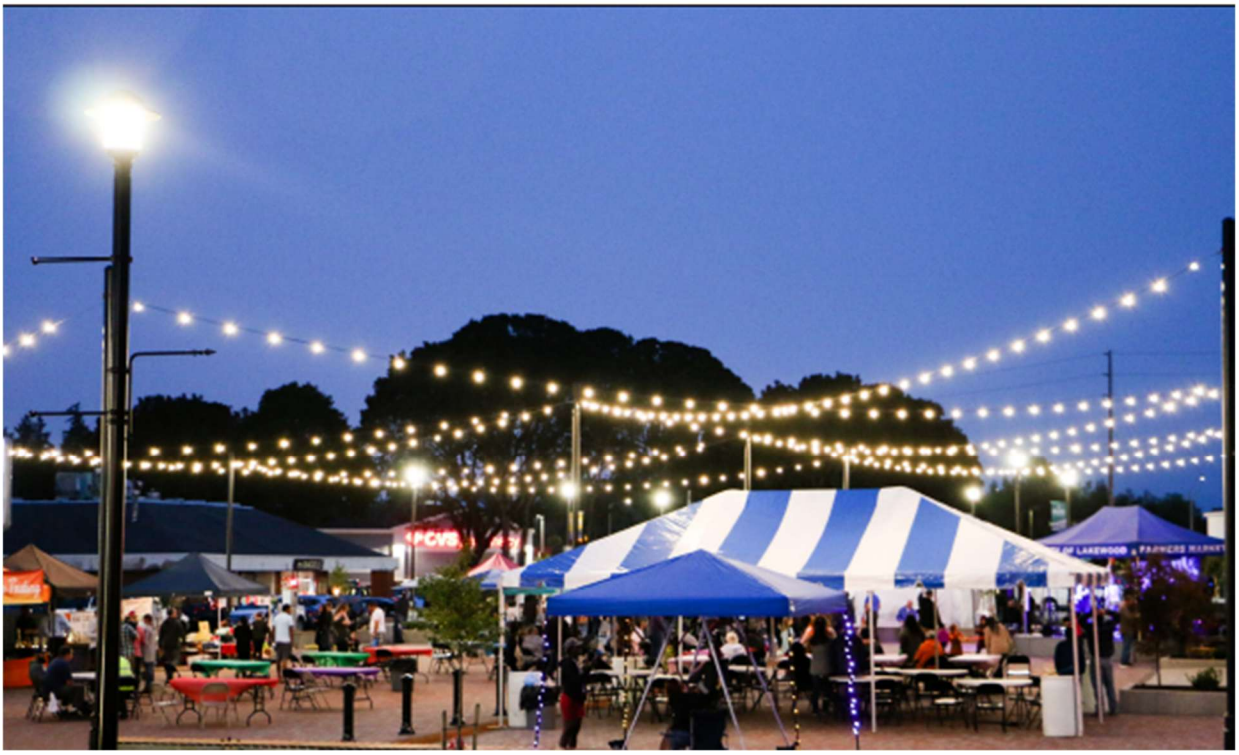
Passed by the Lakewood City Council on April 19, 2021 via Resolution No. 2021-05.

CITY COUNCIL VISION, GOALS & OBJECTIVES

Vision

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

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



Goals

The purpose of the City Council Goals is to direct our community toward positive change and serve as the policy direction for City government as well as the policy guide for developing and implementing the City's 2027-2028 biennial budget.

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

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

Goal 2:
Public Safety

Goal 3:
Parks & Lake Access

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

Commitment

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

- Financial stewardship
- Community engagement and transparency in an effort to meet people where they are
- Regional and statewide leadership and partnership
- Ensuring a safe city
- Economic development to attract and create jobs
- Environmental protection and preservation
- Supporting human services, housing and homelessness, emphasizing:
  - Homeownership through new and existing partnerships and revenue sources
  - Leveraging city-owned property in Tillicum for housing development
  - Shelter beds paired with appropriate services that make sense for our community
- Commitment to diversity, equity, inclusion and belonging
- Recognizing the value and importance of JBLM and Camp Murray
- Rebuilding our roadway system and adding sidewalks for pedestrian and bicycle access
- The City's strong leadership to improve parks
- Providing a wide range of community events and youth programming

Operational Values

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

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

Efficiency
The City is committed to providing public services in the most operationally efficient manner possible and maximizing the public's return on its investment. The City will concentrate efforts on data-driven decisions that optimize available resources and strategic decision-making that prioritizes grant funding for projects that are aligned with city plans.

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

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

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

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

Phase 1: Land Acquisition (2027-2028)

- Complete the acquisition of the parcel that may fulfill the location for the development of an urban park.
- Take a focused approach on determining the best location and configuration for a multi-generations community center. The location should maximize public access, operational efficiency, and alignment with long-term goals. This could include partnerships with existing government facilities or a new facility.

Phase 2: Planning, Design and Permitting (2027-2029)

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

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

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

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

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

Goal 2: Public Safety

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

Focus on Community Engagement to Increase Community-Based Policing

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

Reduce Crime and Fear of Victimization

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

Goal 2: Public Safety (Cont'd)

Reduce Traffic Collisions to Create Safer Communities

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

Increase Use of Technological Advancements in Public Safety

- Increase Emergency Alert participation among Lakewood residents to enhance city emergency management preparedness.
- Advance the use of technology to reduce stolen vehicles.
- Explore and increase technological use for better efficiencies in patrol.

Enhance Police Officer Training, Wellness and Support

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

Other Public Safety goals

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

Goal 3: Parks & Lakes Access

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

Edgewater Park Master Plan Implementation

Phase 1 (2025-2026): Funding and Timeline

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

Phase 2 (2027-2030): Implementation

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

Street End Pilot Projects

Phase 1 (2025): Funding and Design

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

Phase 2 (2026): Implementation and construction of Westlake Steet End

Phase 3 (2027): Identify Funding and Initiate the Design for the Second Street End Development Project

Goal 3: Parks & Lakes Access (Cont'd)

Camp Murray Boat Launch Improvements

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

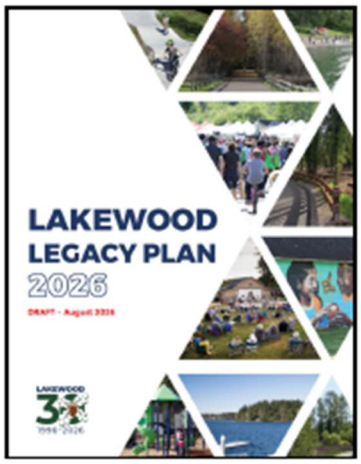
- Enter into a Memorandum of Understanding (MOU) with Camp Murray to develop a Camp Murray Boat Launch Joint Master Plan for improvements at the boat launch on American Lake.
- Develop a Camp Murray Boat Launch Joint Master Plan to increase equitable access to American Lake via the Camp Murray Boat Launch,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

Phase 2 (2027-2028): Funding and Timeline

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

Phase 3 (2028-2030)

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



Legacy Plan

- Park improvements are a priority and should complement the Legacy Plan. These improvements should also consider:
  - creating open-space partnerships for the enhancement of recreational opportunities at existing areas, such as the former Lake City Elementary School location, and
  - exploring the use of the Conservation Futures program to enhance and preserve open space.

H-Barn

- Identify and secure funding that leads to the implementation of the H-Barn project with the updated design.

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

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

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

CITY COUNCIL COMITTEES, BOARDS AND COMMISSION

American Lake Management District No. 1 Advisory Committee

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

(1) each spring discuss with the city the proposed annual work program consistent with the American Lake Integrated Aquatic Vegetation Management Plan (or its successors);

(2) provide input and suggestions to the city regarding the implementation of the district's annual work program;

(3) work with the city in the preparation of any educational materials related to American Lake and the LMD;

(4) each winter, review and provide input to the city on the preparation of an annual report to the Lakewood City Council regarding progress on the LMD work program and the health of the lake; and

(5) support an annual public meeting to brief LMD members on the contents of the annual report and related LMD activities.

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

Compensation: None.

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

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

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

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

Members:
- Kate Read, Chair
- Kurt Spingath, Vice Chair: Private Property Owner Representative
- Jeff Cox, Private Property Owner Representative
- Weston Ott, City of Lakewood Representative
- Erich Schmidt, Washington Military Department at Camp Murray
- Todd Zuchowski, JBLM

CITY COUNCIL COMITTEES, BOARDS AND COMMISSION (continued)

Civil Service Commission

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

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

Membership: Members are appointed by the City Manager.

Term of Office: Six-year terms.

Compensation: None

Current Members: Lisa Fortson, Gale Selden, Larry Woods

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

CITY COUNCIL COMITTEES, BOARDS AND COMMISSION (continued)

Community Services Advisory Board

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

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

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

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

Selection: Mayor, subject to confirmation by the City Council

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

Compensation: None

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

City Council Liaisons: Councilmembers Philip Lindholm and J. Trestin Lauricella

Meeting Dates: As needed.

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

CITY COUNCIL COMITTEES, BOARDS AND COMMISSION (continued)

Lakewood Arts Commission

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

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

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

Compensation: None

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

Term of office: Three-year terms.

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

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

Current Members: Shauna Alexander, Earl Borgert (Vice Chair), Sylviann Estrella, Emily Feleen, Laura Martinez, Adrianne Kleckner, Lani Neil, Darryl Owens, Kyung (Kellis) Partlett, Lua Pritchard, Phillip Raschke, Adriana Serrianne, Susan Warner

City Council Liaison: Councilmember Patti Belle

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

CITY COUNCIL COMITTEES, BOARDS AND COMMISSION (continued)

Lakewood's Promise Advisory Board

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

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

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

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

Compensation: None

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

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

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

Current Members: Ron Banner, Megan Dempsey (Vice Chair), Roxanne Miles, Alice Fong (Chair), Joyce Loveday, Kerri Pedrick, Elijah StaAna, Julie White

City Council Liaison: Councilmember Ryan Pearson

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

CITY COUNCIL COMITTEES, BOARDS AND COMMISSION (continued)

Landmarks and Heritage Advisory Board

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

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

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

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

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

Compensation: None

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

City Council Liaison: Councilmember J. Trestin Lauricella

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

CITY COUNCIL COMITTEES, BOARDS AND COMMISSION (continued)

Lodging Tax Advisory Committee

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

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

Membership: Minimum of five (5) members:

A. At least two members who are representatives of businesses required to collect tax under this chapter;

B. At least two members who are persons involved in activities authorized to be funded by revenue received under this chapter. Persons who are eligible for appointment under (A) of this subsection are not eligible for appointment under (B) of this subsection. Persons who are eligible for appointment under (B) of this subsection are not eligible for appointment under (A) of this subsection. Organizations representing businesses required to collect tax under this chapter, organizations involved in activities authorized to be funded by revenue received under this chapter, and local agencies involved in tourism promotion may submit recommendations for membership on the committee. The number of members who are representatives of businesses required to collect tax under this chapter shall equal the number of members who are involved in activities authorized to be funded by revenue received under this chapter;

C. One member shall be an elected official of the municipality who shall serve as chair of the committee; and

D. An advisory committee for a city or town may include one nonvoting member who is an elected official of the county in which the city or town is located. The appointing authority shall review the membership of the advisory committee annually and make changes as appropriate.

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

Compensation: None

Current Members: Alana Ball, Mayor Paul Bocchi (Chair), Dean Burke, Jarnail Singh, Linda Smith

City Council Liaison: Mayor Paul Bocchi

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

CITY COUNCIL COMITTEES, BOARDS AND COMMISSION (continued)

Parks and Recreation Advisory Board

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

- Advise the City Council and City staff or officials administering parks, regarding the general operation and development of all parks and recreation facilities and programs of Lakewood including long range park planning, needs assessment, program evaluation, acquisition, construction, development, concessions or privileges in parks and/or playgrounds, sports fields, recreation grounds, and/or other municipally owned recreation facilities, including community buildings and improvements to the same. The Parks and Recreation Advisory Board shall also work with neighborhood groups and ad-hoc committees to formulate recommendations to the City Council;

- The Parks and Recreation Advisory Board shall recommend rules and regulations for the government, management, operation, supervision and control of City parks and recreational facilities and programs;

- The Parks and Recreation Advisory Board shall advise the City Council in connection with parks and recreation issues as may be referred to the Parks and Recreation Advisory Board by the City Council which may include, but is not limited to, the following:

    - Facilitate cooperation and coordination with City staff, citizens' groups and other entities, agencies and organizations on parks and recreation issues;

    - Recommend to the City Council strategies to enhance awareness of, and interest in, parks and recreation facilities and programs of the City, which may be in cooperation with any appropriate private, civic or public agency of the City, county, state or of the federal government;

    - Recommend ways and means of obtaining private, local, county, state or federal funds for the promotion of parks and recreation programs and projects within the City;

    - Advise the City Council on acquisition of parks and recreation facilities and properties; and

    - Represent the community and the City of Lakewood as requested by the City Council to address parks and recreation related issues.

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

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

Term of office: Three-year terms.

Compensation: None

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

City Council Liaison: Councilmembers Ryan Pearson and Ellen Talbo

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

CITY COUNCIL COMITTEES, BOARDS AND COMMISSION (continued)

Planning Commission

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

Planning Issues:

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

Redevelopment Issues:

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

CITY COUNCIL COMITTEES, BOARDS AND COMMISSION (continued)

Planning Commission (continued)

Transportation Issues:

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

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

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

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

Compensation: None

Current Members: Katie Crook, Robert Estrada, Christian Flores, Mark Herr (Chair), Linn Larson (Vice Chair), James Merritt, Sharon Kay Wallace

City Council Liaison: Councilmember Ellen Talbo

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

CITY COUNCIL COMITTEES, BOARDS AND COMMISSION (continued)

Public Safety Advisory Board

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

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

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

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

Compensation: None

Current Members: Kristofer Alston, Julius Brown Jr., Carroll Ray Dotson, James Hairston, Sharyce Martin, Diane Maus, Johnnie Mayfield, Kristi Merritt, Kamarie Wilson

City Council Liaison: Councilmember J. Trestin Lauricella

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

CITY COUNCIL COMITTEES, BOARDS AND COMMISSION (continued)

Salary Commission

The duties of the Salary Commission are:

- The Salary Commission shall convene and determine the salaries paid to the Mayor and the City Council within 45 days of confirmation by the City Council. The 45-day review and determination time may be extended upon request of the Salary Commission and approval by the City Council;

- All meetings of the Salary Commission shall be subject to the Open Meetings Act and shall be open to the public. The meetings shall be held in the same location as City Council regular meetings. The Salary Commission shall provide an opportunity for citizens of the City to comment on the salaries of the Mayor and City Council prior to taking a final vote on such salaries;

- After determining the salaries of the Mayor and the City Council, the Salary Commission shall file a statement of the salaries with the City Clerk. A salary increase shall be effective on the next payday for City employees. A salary decrease shall be effective at the commencement of the next subsequent term of office; and

- Any increase or decrease in salary shall become effective without further action of the City Council, and shall supersede any salary set forth in a City ordinance related to the budget or the salaries of the Mayor and City Councilmembers.

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

Term of Office: Five voting members.

- The term of a Salary Commission member shall be for one salary review. The term starts upon City Council confirmation and ends upon the filing of the statement of salaries with the City Clerk;

- Member of the Salary Commission must not be an officer, official or employee of the City or an immediate family member of an officer, official or employee of the City. For purposes of this section, “immediate family member” means parents, spouse, siblings, children or dependent relatives of an officer, official or employee of the City, whether or not living in the household of the officer, official or employee.

Compensation: None

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

Meeting Dates: Meeting dates are to be determined.

CITY COUNCIL COMITTEES, BOARDS AND COMMISSION (continued)

Youth Council

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

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

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

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

- Make-a-Difference Day;
- Annual Youth Summit'
- Truck and Tractor Day;
- Stuff the Bus with Caring for Kids;
- Holiday Parade and Tree Lighting Festival; and
- Dr. Martin Luther King Jr. Celebration

Current Members: Alaisa Riviere, Alexander Charles, Alicia Nyonjo, Amaryllis Flores-Garcia, Amelia Zepeda, Angela Sanchez, Anisah Hatim, Antonio Lanier, Aston Charles, Ava Qualls, Avery Pineda, Axel Skyler Cabiles, Bella Camara, Cadence Rupprecht, Camila Robles Bermudez, Carl Murimi, Carolina Becerra, Chloe Epistola, Damian Cruz Guzman, Daniella De Jesus, Diego Sarmiento-Ramirez, Elizabeth Galindo, Emery Webster, Emily Molina-Vazquez, Evelyn Molina-Vazquez, Irie Henkle, isaac Pioquinto, Ivan Cortes, Iymen Baharon, Jazlyn Cheth, Jewel Noble, Jhayrizz Mamuyac, Jisun Kim, Joe Vargas, Jonathan Redoblado, Jose Gonzalez Cortes, Kadience Senador, Kaley Ponce, Katherine Molina Nuno, Kaylee Rayne, Keily Revolledo-Flores, Kiara Camacho, LEONA KIGOZI, Lincoln Estrada Perez, Lucia Belle, Lucille Asadi-McLaughlin, Luis Andrei Alvarez, Maddy Raymond, Marius Raymond, Marriah Alagi, Mary De Vega, Melanie Pineda Barrera, Nathalye Lopez, Neala Collins, Peyton Cryder, Samantha Barragan, Travis Kabucho, Valentina Gonzalez, Valeria Robles Bermudez, Vera Rubio, Vibha Arsid, Yahir Cortes, Yarely Zarco Rodriguez

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

COMMUNITY PARTNERSHIPS

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

COMMUNITY PARTNERSHIPS (CONTINUED)

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

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

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

BUDGET PROCESS

Procedures for Adopting the Original Budget - The City's budget process and the time limits under which the biennial budget must be prepared are defined by the Revised Code of Washington (RCW) 35A.34. These elements, with which the City continues to comply, resulted in the following general work plan and calendar for 2026:

Process Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Review of City Council Goals & Priorities												
City Manager gives budget direction												
Departments prepare budget proposals and revenue & expenditure estimates.												
6-Year Transportation Improvement Plan (Review, Public Hearing & Adoption)												
Parks Legacy Plan (Review, Public Hearing & Adoption)												
City Manager Presents 2027/2028 Proposed Biennial Budget												
Department Budget Presentations												
Public Hearings on 2027/2028 Proposed Biennial Budget												
2027 Fee Resolution (Review & Adoption)												
2027 Property Tax Levy (Review, Public Hearing & Adoption)												
Ordinance Adopting the 2027/2028 Biennial Budget												
Publish final budget within 90 days of adoption.												

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

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

FINANCIAL POLICIES

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

OPERATING BUDGET

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

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

- As a comprehensive business plan, the budget should provide the following critical elements recommended by the Government Finance Officers Association: public policies, financial plan, operations guide, and communications device.

- The City's budget presentation should display the City's service delivery/performance plan in a City Council/constituent-friendly format. Therefore, the City will use a program budgeting format to convey the policies for and purposes of City operations. The City will also prepare the line-item format materials for those who wish to review that information.

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

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

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

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

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

Department Director Responsibility. All Department Directors will participate in the responsibility of meeting policy goals and ensuring long-term financial health. Under the City Manager's direction, Department Directors have primary responsibility for: formulating budget proposals in line with City Council priority and direction; and implementing those proposals once they are approved.
Citizen Involvement. Citizen involvement shall be encouraged in the budget decision making process through public hearings and study sessions.

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

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

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

FUND BALANCE

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

General Fund. The General Fund ending fund balance reserves shall be 12% of the combined General and Street Operations & Maintenance Funds operating revenues. These reserves are as follows:

- *2% General Fund Contingency Reserves:* The purpose of this reserve is to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City's operations which could not have been reasonably anticipated at the time the original budget was prepared. The City Council will determine how the Contingency Reserves are spent.

- *5% General Fund Ending Fund Balance Reserves:* The purpose of this reserve is to provide financial stability, cash flow for operations and the assurance that the City will be able to respond to revenue shortfalls with fiscal strength.

- *5% Strategic Reserves:* The purpose of this reserve is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major, unanticipated events.

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

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

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

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

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

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

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

Revenue

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

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

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

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

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

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

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

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

Expenditures

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

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

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

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

Interfund Loans

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

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

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

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

Debt Management

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

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

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

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

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

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

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

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

- *Short-term Debt*. Short-term debt will be considered as an interim source of funding in anticipation of long-term debt. Short-term debt may be issued for any purpose for which long-term debt may be issued, including capitalized interest and other financing-related costs. Short-term debt is also appropriate to address legitimate short-term cash flow requirements during a given fiscal year to fund operating costs of the City to provide necessary public services. The City will not engage in short-term borrowing solely for the purpose of generating investment returns.

- *Refunding*. Periodic reviews of outstanding debt will be undertaken to identify refunding opportunities. Refunding will be considered (within federal tax law constraints) when there is a net economic benefit of the refunding. Noneconomic refundings may be undertaken to achieve City objectives relating to changes in covenants, call provisions, operational flexibility, tax status, issuer, or the debt service profile, etc. When contemplating a refunding, the City shall have a minimum of 3.0% economic savings, as expressed on a net present value basis, as a benchmark to proceed with a refunding. The City may purchase its bonds in the open market for the purpose of retiring the obligation when the purchase is cost effective.

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

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

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

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

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

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

CAPITAL IMPROVEMENT

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

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

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

- *Expenditure Plan.* All proposals for the expenditure of capital funds shall be formulated and presented to the City Council within the framework of a general capital budget and, except in exceptional circumstances of an emergency nature, no consideration will be given to the commitment of any capital funds, including reserve funds, in isolation from a general review of all capital budget requirements.

- *Changes in Project Estimates.* Changes in project estimates for the comprehensive resource plan should be fully reported to the City Council for review and approval.

- *M&O Impact.* Project proposals should indicate the project's impact on the operating budget, including, but not limited to, long-term maintenance costs necessary to support the improvement.

- *Biennial Budget.* The biennial capital budget shall include only those projects which can reasonably be accomplished in the time frame indicated. The detail sheet for each budgeted capital project should include a projected schedule.

- *Carry Over.* Capital projects which are not encumbered or completed during the fiscal year will be re-budgeted or carried over to the next fiscal year except as reported to and subsequently approved by the City Council. All re-budgeted capital projects should be so noted in the adopted capital budget. Similarly, multi-year projects with unencumbered or unexpended funds will be carried over to the subsequent year(s).

- *Revenue Expectation.* Capital projects will not be budgeted unless there are reasonable expectations that revenues will be available to pay for them.

- *Negative Impact from Project.* If a proposed project will cause a direct negative impact on other publicly-owned facilities, improvements to the other facilities will be required as part of the new project and become a part of the new project's comprehensive costs.

Capital Improvement Plan

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

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

- *Timing.* The 6-Year Capital Improvement Plan shall be provided to the City Council in a timely manner to allow time for the City Council members to review the proposal with constituents before it is considered for adoption.

- *Public Meeting Notice.* The City Council study sessions on the Capital Improvement Plan shall be open to the public and advertised sufficiently in advance of the meetings to allow for the attendance of interested citizens.

- *Public Hearing.* Prior to the adoption of the Capital Improvement Plan, the City Council shall hold noticed public hearings to provide opportunities for citizens to express their opinions on the proposed plan.

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

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

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

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

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

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

COST RECOVERY

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

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

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

- *Community-wide Versus Special Benefit.* The use of general purpose revenue is appropriate for community-wide services while user fees are appropriate for services that are of special benefit to easily identifiable individuals or groups. Full cost recovery is not always appropriate.

- *Development of a "Value Added" Strategy in Future Cost Recovery Modeling.* Public Value is created in two different ways, directed at two different audiences. Public value is created when governmental agencies use the money and authority given to them to produce things that benefit individuals. Public value is also created when government agencies meet the expectations of citizens and elected officials, that these agencies be accountable for the way they operate; that is, that they be efficient, fair, open, and accountable.

- *Elasticity of Demand.* Pricing of services can significantly impact demand. At full cost recovery, this has the specific advantage of ensuring that the City is providing services for which there is a genuine market, and that it is not over-stimulated by artificially low prices. Conversely, high levels

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

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

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

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

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

Cash Management and Investments

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

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

- *Safety*. Investments will be undertaken in a manner that seeks to ensure the preservation of capital in the portfolio. Specifically, the City will: (a) seek to avoid realizing any loss through the sale or disposal of an investment; and (b) seek to mitigate the risk of unrealized losses due to a decline in value of investments held in the portfolio.

- *Liquidity*. The investment portfolio will remain sufficiently liquid to meet all cash requirements that may be reasonably anticipated. This will be accomplished by structuring the portfolio in the following manner: (a) the City will purchase investments scheduled to mature in accordance with its anticipated cash needs, in order to minimize the need to sell investments prior to maturity; (b) a portion of City funds will be maintained in cash equivalents, including money market fund, investment pools and overnight securities, which may be easily liquidated without a loss of principal should an unexpected need for cash arise; and (c) the portfolio will consist largely of investments with active secondary markets.

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

Financial Reporting

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

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

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

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

BASIS OF ACCOUNTING AND BUDGETING

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

Basis of Presentation - Fund Accounting

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

Basis of Accounting

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

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

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

Basis of Budgeting

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

Balanced Budget

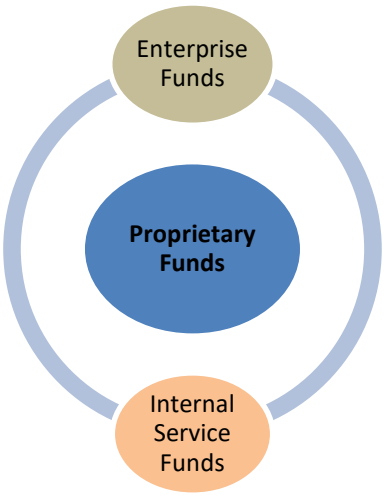
The state law prescribes a balanced budget where total expenditures and other uses not to exceed total resources (current revenue plus beginning fund balance). The City's budget policy further requires that "on-going expenditures" not to exceed "on-going revenues". Therefore, a balanced budget for Lakewood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

Budgetary Fund Balances

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

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

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



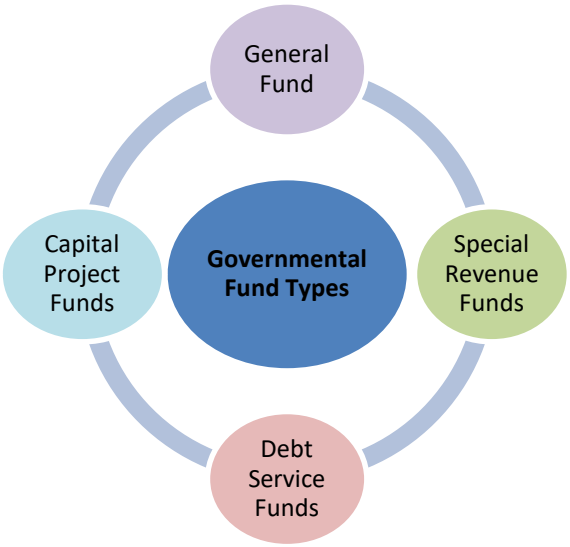
Key Difference – City Budget versus Private Business: In a private business, they are a plan which often times can be an aggressive plan that may or may not be achieved. In government, the expenditure side of the budget is called "appropriation", and is the legal authority to provide a given level of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

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

The City maintains 26 funds in the 2027/2028 biennial budget, which does not include the one fiduciary fund that is not a budgeted fund. Although not budgeted, the fiduciary fund is reported in the audited financial statements. The purpose and description of each budgeted fund can be found in the Budget by Fund Section of this document.

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

1) **Governmental Fund Types**:



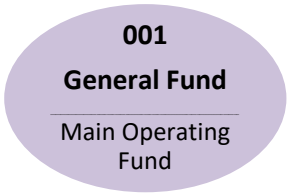
- ***General Fund*** – to account for all financial resources except those required to be accounted for in another fund.
- ***Special Revenue Funds*** – to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified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

2) **Proprietary Funds**:

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

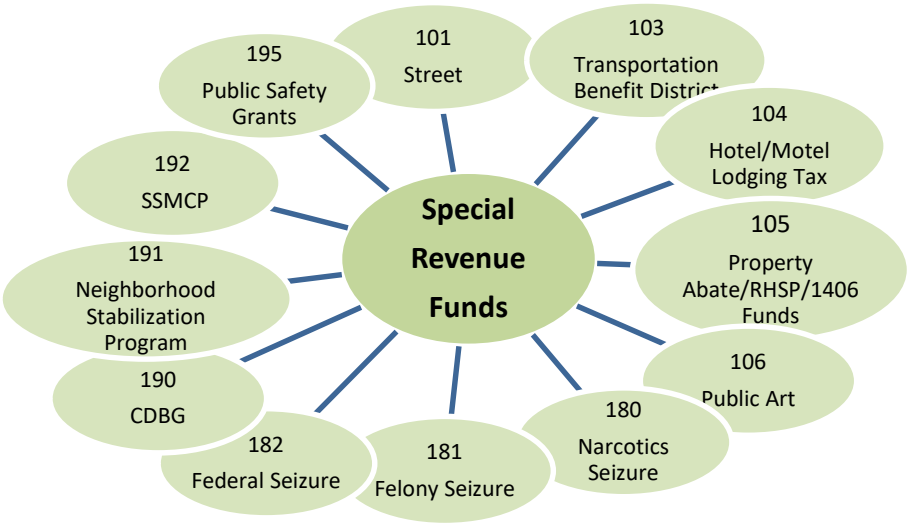
- ***Internal Service Fund**s* – to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

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

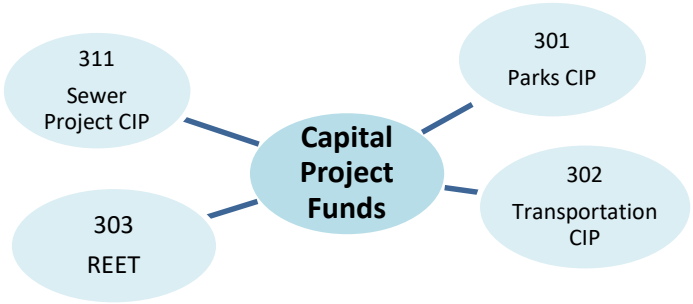


- The ***General Fund*** is the City's main operating fund and accounts for all activities not required to be accounted for in some other fund. Primary expenditures in the General Fund are made for police, jail, economic development, building, planning and zoning, social, human and senior services, municipal court, and general administrative services. Additionally, the General Fund subsidizes street operations and maintenance.

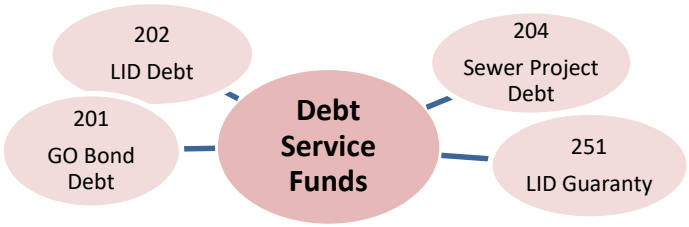
- ***Special Revenue Funds*** account for the proceeds of specific revenue sources (other than trust funds or for major capital projects) that are legally restricted to expenditures for specific purposes.



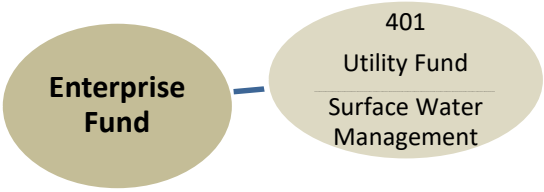
- ***Capital Project Funds*** account for the acquisition, construction or improvements of major capital facilities except for those financed by proprietary and trust funds. They also establish and cover multi-year expenditures of major capital projects and expenditures for General Government programs.



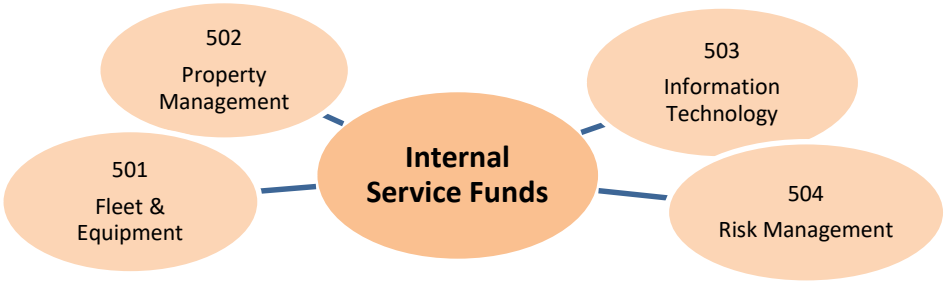
- ***Debt Service Funds*** account for the accumulation of resources for, and the payment of principal and interest on the City's bonds issued in support of governmental activities.



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



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



Department and Fund Relationship

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

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

Major & NonMajor Funds

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

CITY HISTORY

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

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

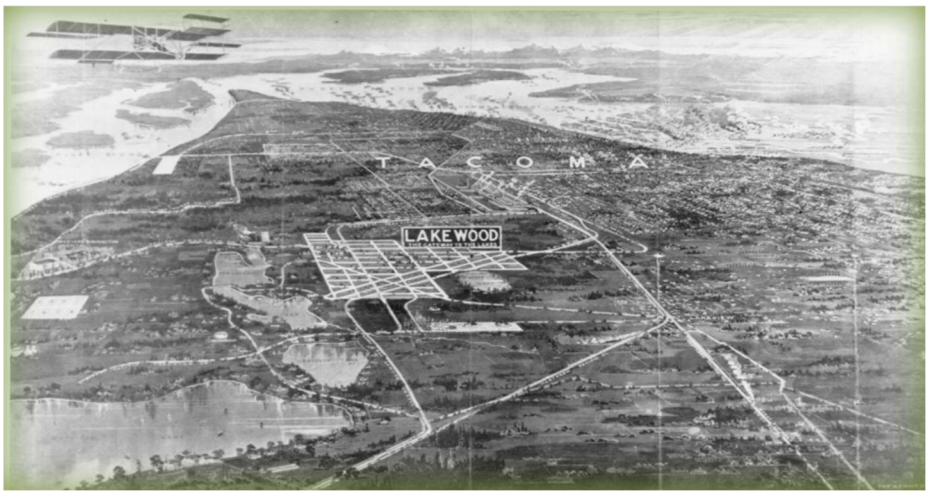
Meanwhile, beautiful homes were being built on estates around the shorelines of the lakes in the area. The lakes district refers to the three major lakes - American Lake (The native Indians called this lake "Spootsylth"), Gravelly Lake (called by the native Indians "Quoi-Quoi-ahtehee") and Steilacoom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

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

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

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

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



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

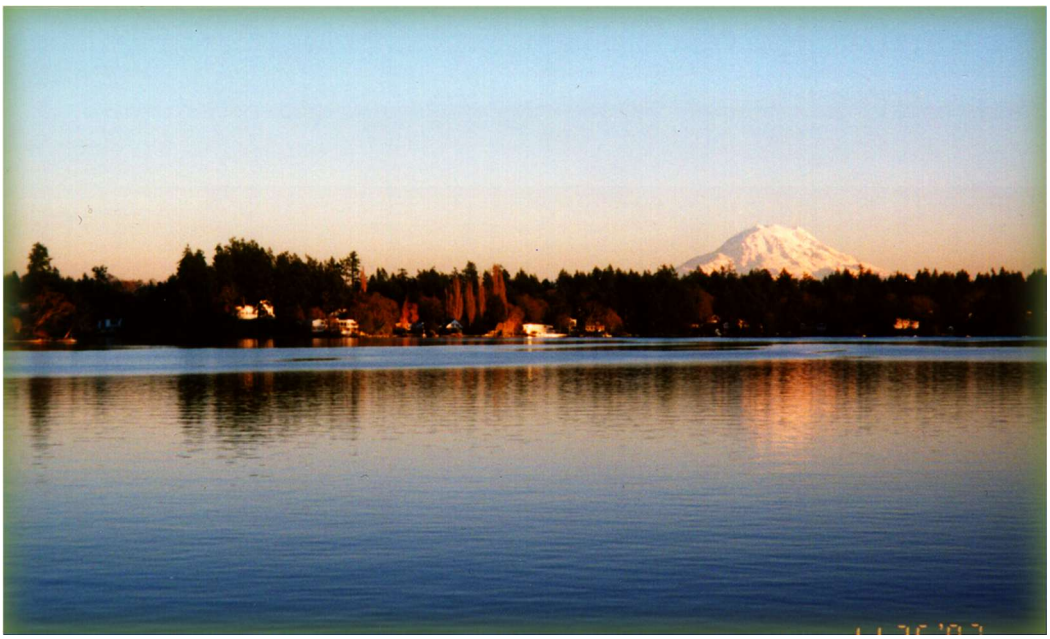
The Lakewood Center held Gene Roses' Lakewood Pharmacy, the Terrace Restaurant, and the Theater with a community room in the basement. Charlie Mann's Lakewood Log Newspaper was added in the 1940's.

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

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

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

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



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

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

CITY MAP

City of Lakewood & Vicinity
University Place
Tacoma
Steilacoom
JBLM
WESTERN STATE HOSPITAL
PARKS MAINTENANCE FACILITY
PIERCE COLLEGE
WAUGHOP LAKE
Fort Steilacoom Park
LAKE LOUISE
LAKE STEILACOOM
GRAVELLY LAKE
CARP LAKE
AMERICAN LAKE
Harry Todd Park
VETERANS AFFAIRS MEDICAL CENTER
MADIGAN ARMY MEDICAL CENTER
CLOVER PARK TECHNICAL COLLEGE
LAKEWOOD POLICE STATION
CITY HALL
SAINT CLARE HOSPITAL
PUBLIC WORKS O & M FACILITY
Wards Lake Park
Springbrook Park
STEILACOOM BLVD SW
84TH ST S
98TH ST S
100TH ST SW
108TH ST SW
112TH ST SW
104TH ST SW
150TH ST SW
WASHINGTON BLVD SW
VETERANS DR SW
GRAVELLY LAKE DR SW
PACIFIC HWY SW
INTERSTATE 5 S
SR 512
Map Date:
September 15, 2026
City Facilities:
City Hall 6000 Main St SW
Police Station 9401 Lakewood Dr SW
Parks Maintenance 9115 Angle Ln SW
O & M 9420 Front St S

EXECUTIVE SUMMARY

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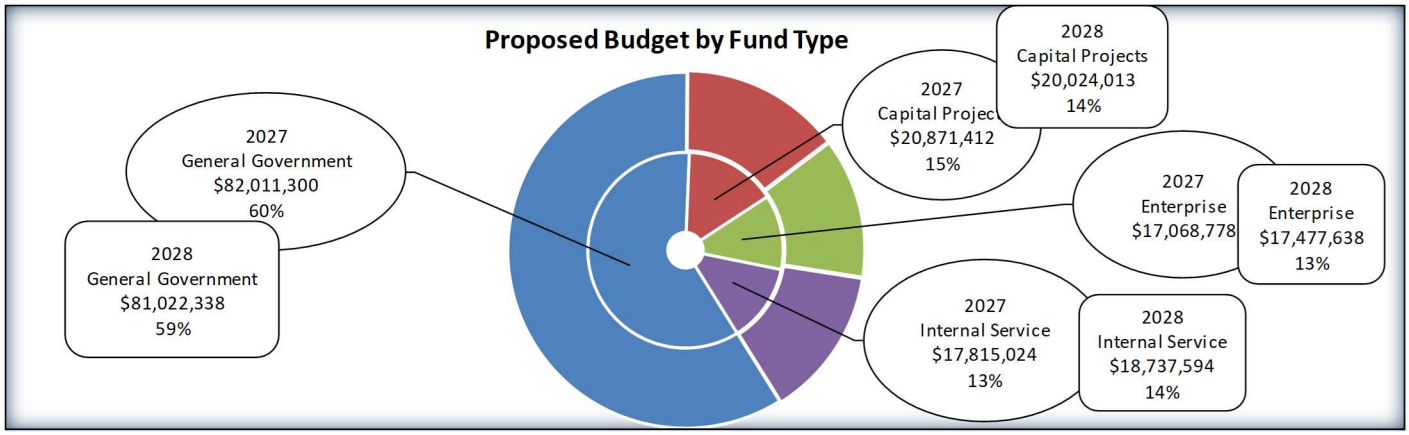
Beginning Balance, Revenue, Expenditure & Ending Fund Balance

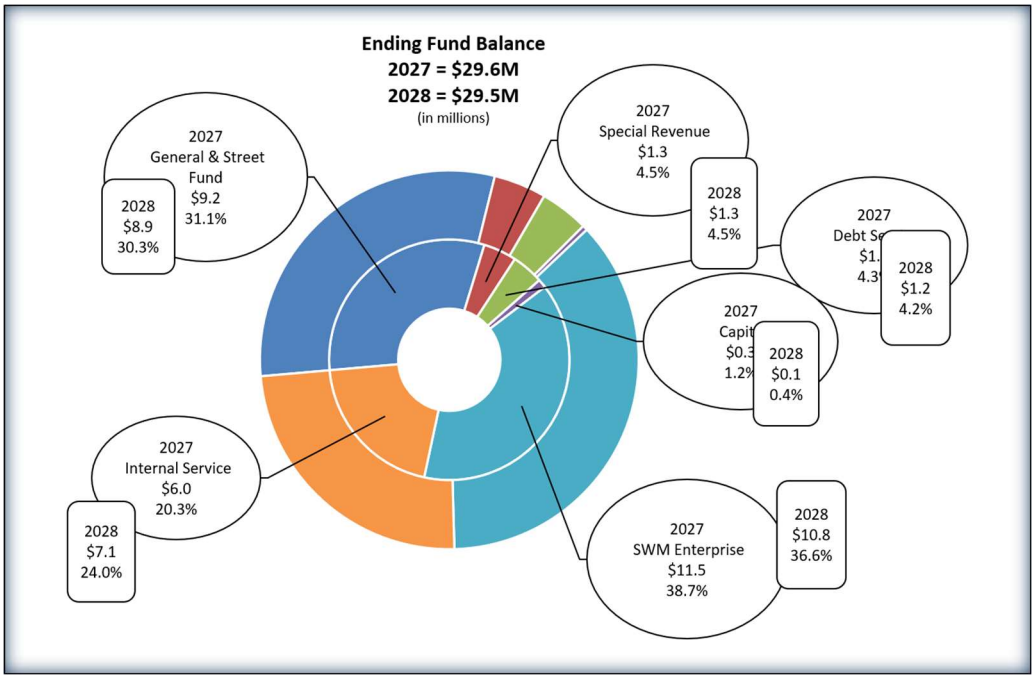


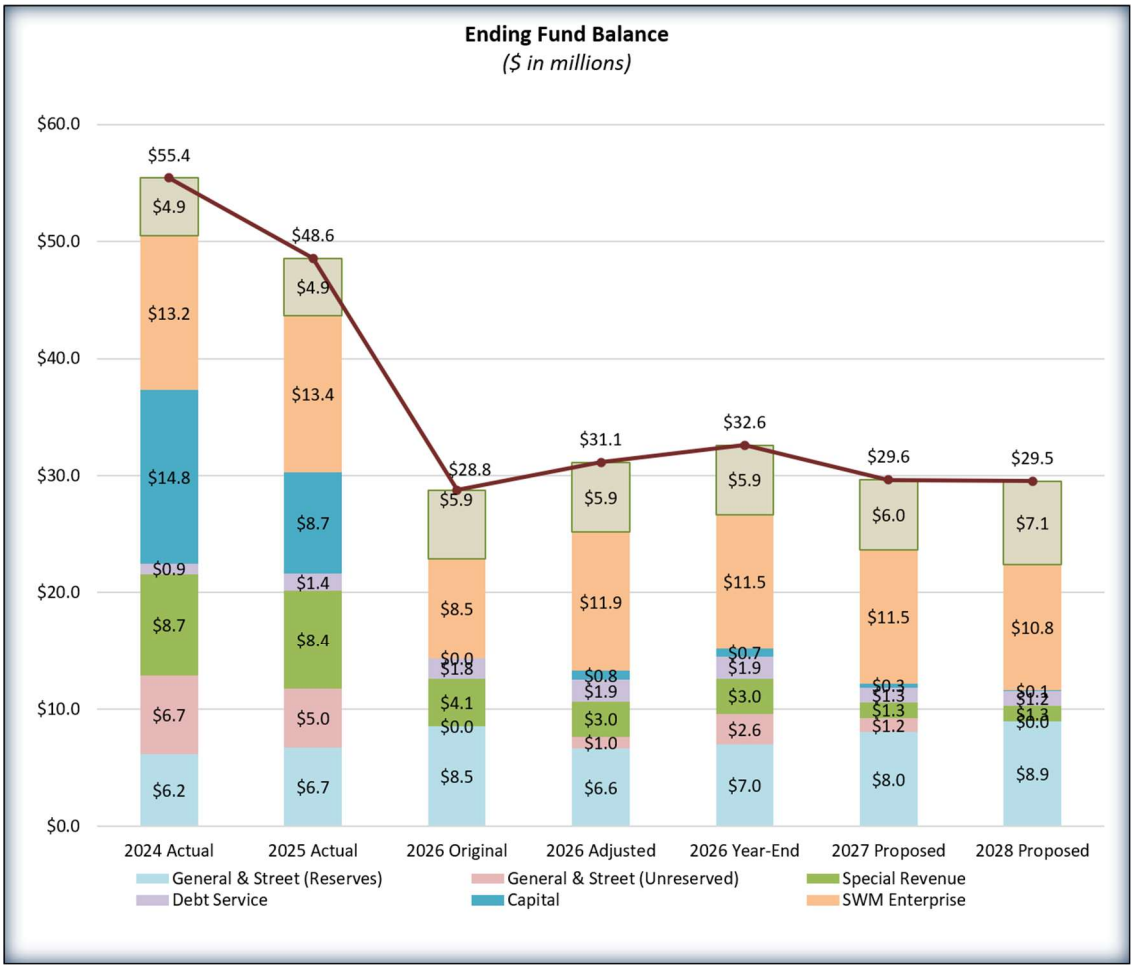
Fund	2027 Proposed				2028 Proposed			
	Beginning Fund Balance	Revenue	Expenditure	Ending Fund Balance	Beginning Fund Balance	Revenue	Expenditure	Ending Fund Balance
General Government Funds:	**$ 14,472,964**	**$ 67,538,336**	**$ 70,191,631**	**$ 11,819,669**	**$ 11,819,669**	**$ 69,202,668**	**$ 69,535,871**	**$ 11,486,467**
001 General Fund	9,569,539	57,078,535	57,425,347	9,222,727	9,222,727	58,529,900	58,818,301	8,934,326
101 Street	-	3,550,161	3,550,161	-	-	3,368,948	3,368,948	-
103 Transportation Benefit District	565,600	805,000	1,370,600	-	-	805,000	805,000	-
104 Hotel/Motel Lodging Tax	2,413,748	1,271,250	2,413,743	1,271,255	1,271,255	1,271,250	1,271,250	1,271,255
105 Property Abatement/RHSP	24,941	441,500	449,075	17,366	17,366	448,675	466,042	-
106 Public Art	-	20,000	20,000	-	-	20,600	20,600	-
180 Narcotics Seizure	-	-	-	-	-	-	-	-
181 Felony Seizure	-	-	-	-	-	-	-	-
182 Federal Seizure	-	-	-	-	-	-	-	-
190 CDBG	-	565,000	565,000	-	-	545,000	545,000	-
191 Neighborhood Stabilization Prog	-	-	-	-	-	-	-	-
192 SSMCP	-	344,050	308,391	35,659	35,659	344,050	325,610	54,099
195 Public Safety Grants	-	-	-	-	-	-	-	-
196 ARPA	-	-	-	-	-	-	-	-
201 GO Bond Debt Service	-	2,304,718	2,304,718	-	-	2,671,594	2,671,594	-
202 LID Debt Service	-	88,922	88,922	-	-	86,551	86,551	-
204 Sewer Project Debt	1,799,175	1,067,400	1,695,674	1,170,901	1,170,901	1,109,300	1,156,975	1,123,226
251 LID Guaranty	99,961	1,800	-	101,761	101,761	1,800	-	103,561
Capital Project Funds:	**$ 694,611**	**$ 20,176,801**	**$ 20,530,400**	**$ 341,012**	**$ 341,012**	**$ 19,683,001**	**$ 19,897,000**	**$ 127,013**
301 Parks	150,000	2,289,385	2,385,000	54,385	54,385	12,231,385	12,277,000	8,770
302 Transportation	-	13,728,000	13,728,000	-	-	3,816,000	3,816,000	-
303 Real Estate Excise Tax	261,368	2,402,516	2,580,400	83,484	83,484	2,402,516	2,486,000	-
311 Sewer Project	283,243	1,756,900	1,837,000	203,143	203,143	1,233,100	1,318,000	118,243
Enterprise Fund:	**$ 11,484,056**	**$ 5,584,723**	**$ 5,586,803**	**$ 11,481,975**	**$ 11,481,975**	**$ 5,995,663**	**$ 6,664,172**	**$ 10,813,466**
401 Surface Water Management	11,484,056	5,584,723	5,586,803	11,481,975	11,481,975	5,995,663	6,664,172	10,813,466
Internal Service Funds:	**$ 5,936,229**	**$ 11,878,795**	**$ 11,810,237**	**$ 6,004,787**	**$ 6,004,787**	**$ 12,732,807**	**$ 11,640,253**	**$ 7,097,341**
501 Fleet & Equipment	5,936,229	2,675,843	2,607,285	6,004,787	6,004,787	3,256,839	2,164,285	7,097,341
502 Property Management	-	1,000,727	1,000,727	-	-	920,690	920,690	-
503 Information Technology	-	3,971,005	3,971,005	-	-	4,327,448	4,327,448	-
504 Risk Management	-	4,231,220	4,231,220	-	-	4,227,830	4,227,830	-
Grand Total - All Funds	**$ 32,587,860**	**$ 105,178,655**	**$ 108,119,072**	**$ 29,647,441**	**$ 29,647,441**	**$ 107,614,139**	**$ 107,737,296**	**$ 29,524,287**
			Total Budget	**$ 137,766,514**			**Total Budget**	**$ 137,261,583**

Ending Fund Balance

Fund Balance	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	2027 Proposed - 2026 Adj $ Chg	2027 Proposed - 2026 Adj % Chg
Total General/Street O&M Funds	**$ 12,877,259**	**$ 11,804,457**	**$ 8,506,789**	**$ 7,633,580**	**$ 9,569,539**	**$ 9,222,727**	**$ 8,934,327**	**$ 1,589,147**	**20.8%**
2% Contingency Reserves	1,025,822	1,120,736	1,084,464	1,088,574	1,127,603	1,158,150	1,187,281	69,576	6.4%
5% General Fund Reserves	2,564,556	2,801,839	2,711,161	2,721,436	2,819,007	2,895,374	2,968,202	173,938	6.4%
5% Strategic Reserves	2,564,556	2,801,839	2,711,161	2,721,436	2,819,007	2,895,374	2,968,202	173,938	6.4%
Economic Development Set Aside	-	-	2,000,000	-	-	-	-	-	n/a
TIF Property Tax	-	78,542	-	103,379	203,542	330,942	460,742	227,563	220.1%
Public Safety Sales Tax	-	-	-	-	-	744,400	1,349,900	744,400	n/a
Unreserved	6,722,324	5,001,499	-	998,752	2,600,381	1,198,489	-	199,737	20.0%
Total Designated/Reserved	**$ 42,558,247**	**$ 36,840,195**	**$ 20,266,135**	**$ 23,481,523**	**$ 23,018,321**	**$ 20,424,717**	**$ 20,589,961**	**$ (3,056,806)**	**-13.0%**
Reserved for Operations:	**$ 21,907,473**	**$ 21,824,613**	**$ 12,605,582**	**$ 14,898,121**	**$ 14,488,345**	**$ 12,806,256**	**$ 12,138,820**	**$ (2,091,865)**	**-14.0%**
103 Transportation Benefit District	22,529	454,265	-	563,077	565,600	-	-	(563,077)	-100.0%
104 Hotel/Motel Lodging Tax	4,048,668	4,268,348	4,017,464	2,413,748	2,413,748	1,271,255	1,271,255	2,413,748	100.0%
105 Prop Abatement/RHSP/1406	661,796	1,028,326	-	-	24,941	17,366	-	17,366	n/a
106 Public Art	32,067	31,251	-	-	-	-	-	-	n/a
180 Narcotics Seizure	1,565	29,416	-	-	-	-	-	-	n/a
181 Felony Seizure	779	431	-	-	-	-	-	-	n/a
182 Federal Seizure	2,771	1,229	-	-	-	-	-	-	n/a
190 CDBG	2,294,732	2,369,333	-	-	-	-	-	-	n/a
191 Neighborhood Stabilization	14,148	14,148	-	-	-	-	-	-	n/a
192 SSMCP	(45,465)	129,345	55,626	-	-	35,659	54,099	35,659	n/a
195 Public Safety Grant	-	-	-	-	-	-	-	-	n/a
196 ARPA	1,648,731	118,694	-	-	-	-	-	-	n/a
401 Surface Water Management	13,225,152	13,379,827	8,532,492	11,921,296	11,484,056	11,481,976	10,813,466	(439,320)	-3.7%
Debt Service:	**$ 930,648**	**$ 1,443,580**	**$ 1,753,574**	**$ 1,872,334**	**$ 1,899,136**	**$ 1,272,662**	**$ 1,226,787**	**$ (599,672)**	**-32.0%**
201 GO Bond Debt Service	-	-	-	-	-	-	-	-	n/a
202 LID Debt Service	150,473	79,967	-	-	-	-	-	-	n/a
204 Sewer Project Debt Service	685,604	1,265,452	1,660,574	1,774,173	1,799,175	1,170,901	1,123,226	(603,272)	-34.0%
251 LID Guaranty	94,571	98,161	93,000	98,161	99,961	101,761	103,561	3,600	3.7%
Capital Projects:	**$ 14,797,250**	**$ 8,666,161**	**$ -**	**$ 774,839**	**$ 694,611**	**$ 341,012**	**$ 127,013**	**$ (433,827)**	**-56.0%**
301 Parks Capital	4,997,843	1,786,890	-	115,193	150,000	54,385	8,770	(60,808)	-52.8%
302 Transportation Capital	5,982,371	3,859,447	-	126,307	-	-	-	(126,307)	-100.0%
303 Real Estate Excise Tax	-	736	-	300,736	261,368	83,484	-	(217,252)	-72.2%
311 Sewer Capital Project	3,817,036	3,019,088	-	232,603	283,243	203,143	118,243	(29,460)	-12.7%
Replacement Reserves:	**$ 4,922,876**	**$ 4,905,841**	**$ 5,906,979**	**$ 5,936,229**	**$ 5,936,229**	**$ 6,004,787**	**$ 7,097,341**	**$ 68,558**	**1.2%**
501 Fleet & Equipment	4,473,670	4,805,841	5,906,979	5,936,229	5,936,229	6,004,787	7,097,341	68,558	1.2%
502 Property Management	449,206	100,000	-	-	-	-	-	-	n/a
503 Information Technology	-	-	-	-	-	-	-	-	n/a
504 Risk Management	-	-	-	-	-	-	-	-	n/a
Total Ending Fund Balance	**$ 55,435,499**	**$ 48,644,645**	**$ 28,772,932**	**$ 31,115,097**	**$ 32,587,864**	**$ 29,647,439**	**$ 29,524,287**	**$ (1,467,658)**	**-4.7%**

Ending Fund Balance (continued)

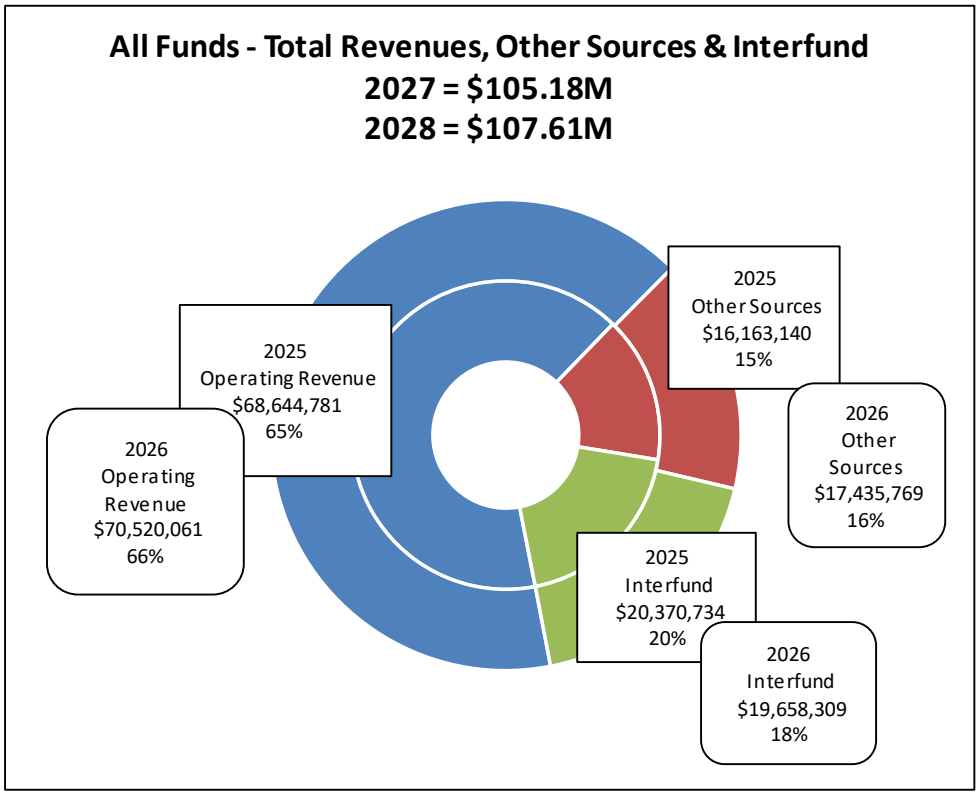


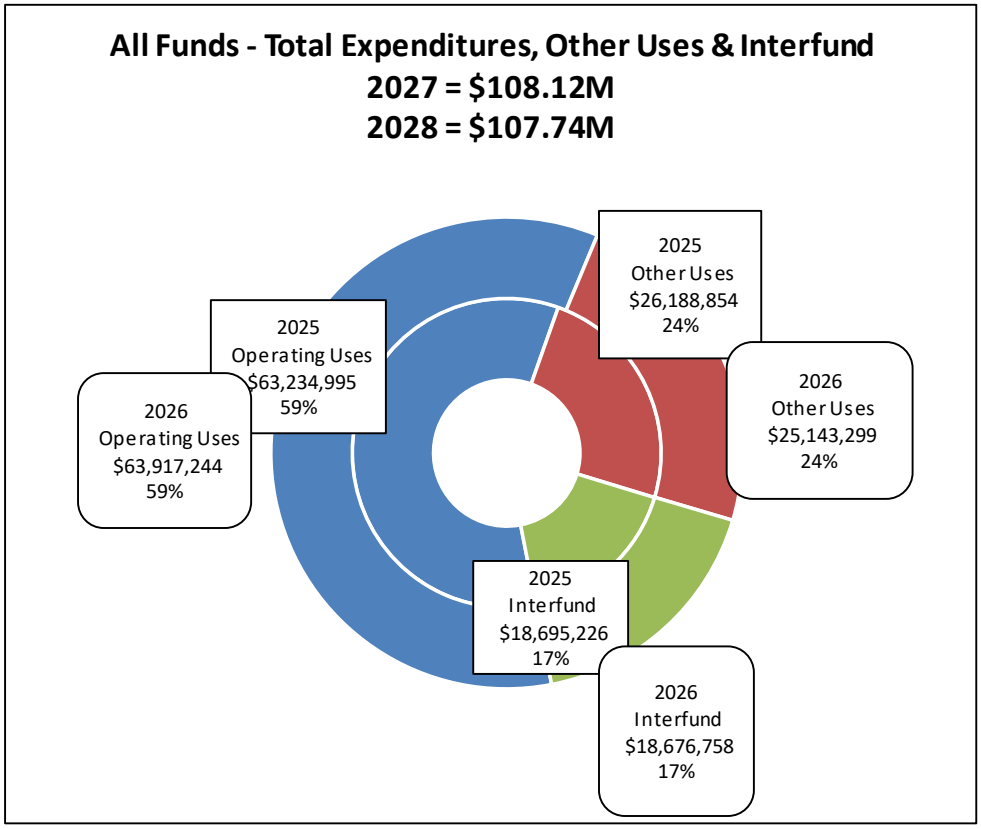


Sources & Uses – All Funds

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
BEGINNING FUND BALANCE	$ 57,105,562	$ 55,435,499	$ 27,133,633	$ 48,644,645	$ 48,644,645	$ 32,587,864	$ 29,647,439	$ (16,056,781)	-33.0%
OPERATING REVENUE:									
Property Tax	7,887,849	8,069,883	8,241,855	8,217,018	8,215,000	8,371,100	8,530,200	$ 154,082	1.9%
Sales Tax	15,108,790	16,144,062	15,938,000	16,838,000	19,825,015	20,935,635	21,560,600	4,097,635	24.3%
Utility Tax	5,688,057	6,785,193	6,985,840	6,985,840	7,122,860	7,372,100	7,630,100	386,260	5.5%
Real Estate Excise Tax	2,289,031	2,372,811	2,400,000	2,400,000	2,350,000	2,400,000	2,400,000	-	0.0%
Gambling Tax	2,574,532	2,509,606	2,789,900	2,579,900	2,510,000	2,560,100	2,611,300	(19,800)	-0.8%
Other Taxes	5,070,675	5,099,462	5,217,550	5,187,550	5,192,150	5,293,350	5,397,950	105,800	2.0%
Licenses & Permits	5,942,128	7,531,887	5,747,660	5,747,660	4,262,296	3,963,300	4,001,700	(1,784,360)	-31.0%
Franchise Fees	4,662,778	4,820,565	5,048,300	5,048,300	4,777,400	4,900,200	5,026,400	(148,100)	-2.9%
Intergovernmental	3,165,436	3,070,313	3,314,520	3,062,227	3,092,927	3,075,625	3,114,825	13,398	0.4%
Charges for Services	8,583,514	8,334,383	7,171,025	7,181,025	7,831,300	7,744,155	8,171,070	563,130	7.8%
Fines & Forfeits	1,312,331	1,425,531	1,263,600	1,263,600	1,283,490	1,322,000	1,361,600	58,400	4.6%
Miscellaneous	1,723,183	1,584,915	855,848	885,848	681,447	707,216	714,316	(178,632)	-20.2%
Total Operating Revenues	$ 64,008,304	$ 67,748,611	$ 64,974,098	$ 65,396,968	$ 67,143,885	$ 68,644,781	$ 70,520,061	$ 3,247,813	5.0%
CAPITAL AND OTHER SOURCES:									
Other Sources	24,027,596	25,039,307	20,260,727	45,611,692	43,957,381	16,163,140	17,435,769	(29,448,552)	-64.6%
Total Other Sources	$ 24,027,596	$ 25,039,307	$ 20,260,727	$ 45,611,692	$ 43,957,381	$ 16,163,140	$ 17,435,769	$ (29,448,552)	-64.6%
SUBTOTAL REVENUES	$ 88,035,900	$ 92,787,918	$ 85,234,825	$ 111,008,660	$ 111,101,266	$ 84,807,921	$ 87,955,830	$ (26,200,739)	-23.6%
INTERFUND TRANSACTIONS:									
Interfund Charges	8,357,646	8,915,359	10,667,893	13,091,854	12,776,854	11,393,794	11,157,707	(1,698,060)	-13.0%
Interfund Transfers	11,817,751	9,843,250	6,948,055	8,018,777	8,489,536	8,976,940	8,500,602	958,163	11.9%
Total Rev/Other Sources/Interfund	$ 108,211,297	$ 111,546,527	$ 102,850,773	$ 132,119,291	$ 132,367,656	$ 105,178,655	$ 107,614,139	$ (26,940,636)	-20.4%
TOTAL SOURCES	**$ 165,316,856**	**$ 166,982,030**	**$ 129,984,406**	**$ 180,763,933**	**$ 181,012,305**	**$ 137,766,514**	**$ 137,261,580**	**$ (42,997,419)**	**-23.8%**
OPERATING EXPENDITURE:									
City Council	181,860	175,210	188,158	189,158	189,158	187,507	187,516	(1,651)	-0.9%
City Manager	1,082,243	1,063,974	1,145,140	1,289,490	1,268,616	1,303,837	1,357,639	14,347	1.1%
Municipal Court	1,547,336	1,452,873	1,577,539	1,602,586	1,591,221	1,699,920	1,767,382	97,334	6.1%
Administrative Services	3,596,197	4,028,615	3,951,371	6,671,079	6,673,649	6,113,724	5,266,727	(557,355)	-8.4%
Human Resources	741,020	885,695	795,157	807,511	806,391	901,355	952,998	93,844	11.6%
Legal	1,711,962	2,006,907	2,021,820	2,051,586	2,048,394	2,522,676	2,535,455	471,090	23.0%
Planning & Public Works	6,832,534	7,215,649	7,752,989	9,156,915	9,205,948	8,085,252	8,302,859	(1,071,663)	-11.7%
Parks, Rec & Comm Svcs	5,766,562	6,950,269	7,718,210	7,851,246	7,782,456	8,033,818	8,212,159	182,572	2.3%
Police	31,160,970	33,543,537	32,273,509	33,053,850	33,529,384	34,386,906	35,334,509	1,333,056	4.0%
Total Operating Expenditures	$ 52,620,684	$ 57,322,729	$ 57,423,893	$ 62,673,421	$ 63,095,217	$ 63,234,995	$ 63,917,244	$ 561,574	0.9%
OTHER USES:									
Operating Grants/One-time Uses	15,582,924	12,465,830	4,208,232	22,406,954	22,262,406	5,982,650	4,080,339	(16,424,304)	-73.3%
Debt Service	2,748,691	3,089,313	3,468,208	6,200,051	6,200,269	3,036,311	3,400,116	(3,163,740)	-51.0%
Capital Improvements	20,193,914	27,974,657	20,171,182	40,948,349	38,975,731	17,169,893	17,662,844	(23,778,456)	-58.1%
Total Other Uses	$ 38,525,529	$ 43,529,800	$ 27,847,622	$ 69,555,354	$ 67,438,406	$ 26,188,854	$ 25,143,299	$ (43,366,500)	-62.3%
SUBTOTAL EXPENDITURES	$ 91,146,213	$ 100,852,529	$ 85,271,515	$ 132,228,775	$ 130,533,623	$ 89,423,849	$ 89,060,543	$ (42,804,926)	-32.4%
INTERFUND TRANSACTIONS:									
Interfund Services	6,917,389	7,641,611	8,991,906	9,401,285	9,401,287	9,718,286	10,176,156	317,001	3.4%
Interfund Transfers	11,817,752	9,843,250	6,948,055	8,018,777	8,489,536	8,976,940	8,500,602	958,163	11.9%
Total Interfund Transactions	$ 18,735,141	$ 17,484,861	$ 15,939,961	$ 17,420,062	$ 17,890,823	$ 18,695,226	$ 18,676,758	$ 1,275,164	7.3%
Total Exp/Other Uses/Interfund	$ 109,881,355	$ 118,337,390	$ 101,211,476	$ 149,648,837	$ 148,424,446	$ 108,119,075	$ 107,737,296	$ (41,529,762)	-27.8%
Changes in Fund Balance	$ (1,670,058)	$ (6,790,863)	$ 1,639,297	$ (17,529,546)	$ (16,056,790)	$ (2,940,420)	$ (123,157)	$ 14,589,126	-83.2%
ENDING FUND BALANCE:	$ 55,435,499	$ 48,644,645	$ 28,772,932	$ 31,115,097	$ 32,587,864	$ 29,647,439	$ 29,524,287	$ (1,467,658)	-4.7%
TOTAL USES	**$ 165,316,856**	**$ 166,982,030**	**$ 129,984,406**	**$ 180,763,933**	**$ 181,012,305**	**$ 137,766,514**	**$ 137,261,580**	**$ (42,997,419)**	**-23.8%**

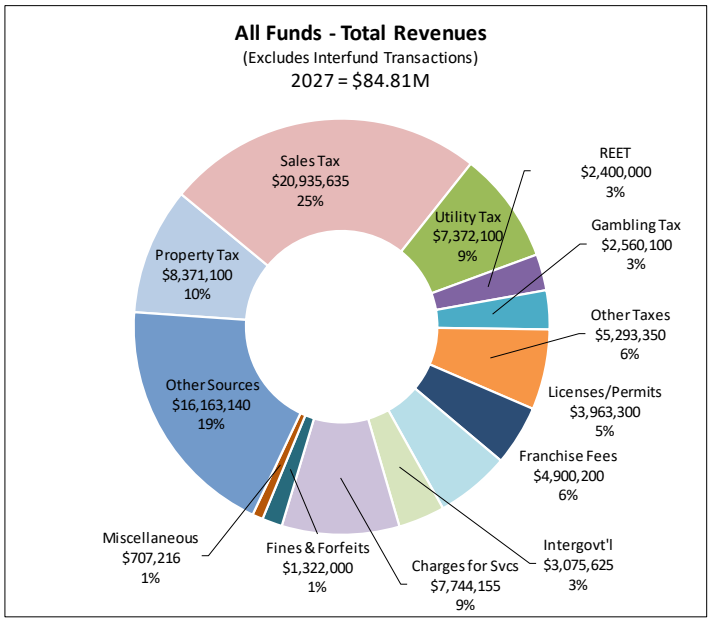
SOURCES & USES – ALL FUNDS (continued)

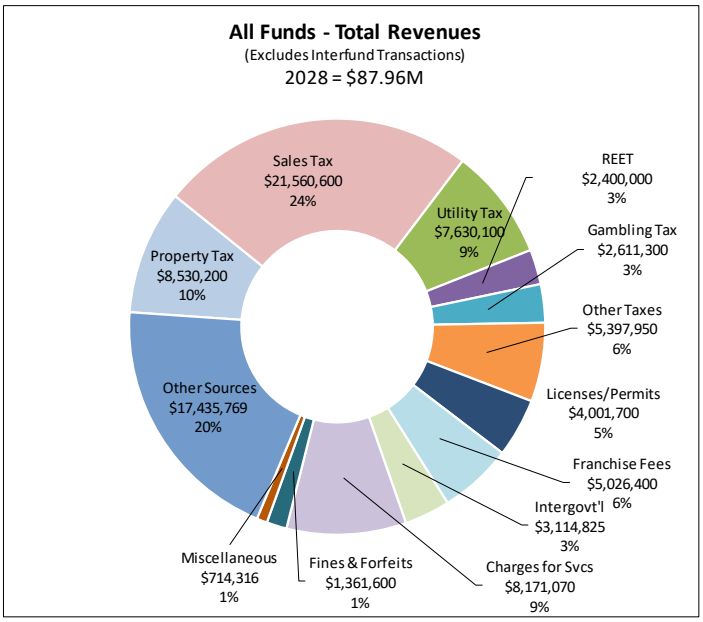




Sources – All Funds

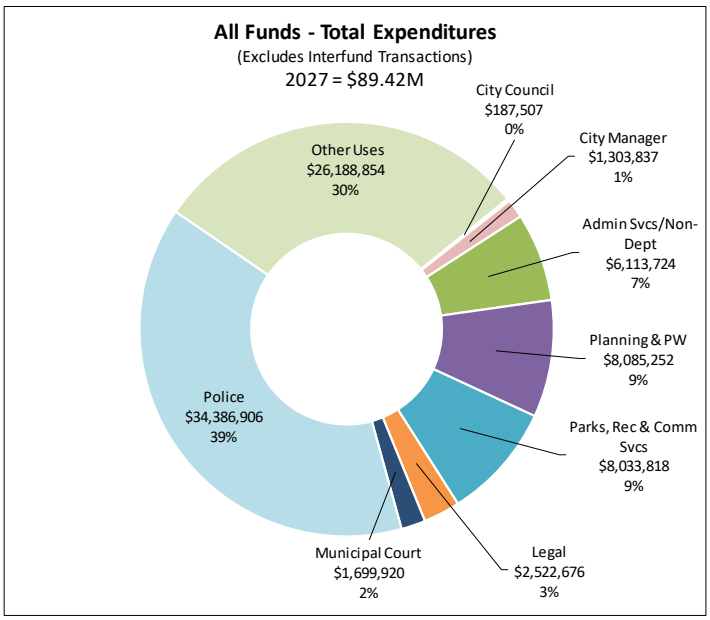
Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
BEGINNING FUND BALANCE	$ 57,105,562	$ 55,435,499	$ 27,133,633	$ 48,644,645	$ 48,644,645	$ 32,587,864	$ 29,647,439	$ (16,056,781)	-33.0%
OPERATING REVENUE:									
Property Tax	7,887,849	8,069,883	8,241,855	8,217,018	8,215,000	8,371,100	8,530,200	$ 154,082	1.9%
Sales Tax	15,108,790	16,144,062	15,938,000	16,838,000	19,825,015	20,935,635	21,560,600	4,097,635	24.3%
Utility Tax	5,688,057	6,785,193	6,985,840	6,985,840	7,122,860	7,372,100	7,630,100	386,260	5.5%
Real Estate Excise Tax	2,289,031	2,372,811	2,400,000	2,400,000	2,350,000	2,400,000	2,400,000	-	0.0%
Gambling Tax	2,574,532	2,509,606	2,789,900	2,579,900	2,510,000	2,560,100	2,611,300	(19,800)	-0.8%
Other Taxes	5,070,675	5,099,462	5,217,550	5,187,550	5,192,150	5,293,350	5,397,950	105,800	2.0%
Licenses & Permits	5,942,128	7,531,887	5,747,660	5,747,660	4,262,296	3,963,300	4,001,700	(1,784,360)	-31.0%
Franchise Fees	4,662,778	4,820,565	5,048,300	5,048,300	4,777,400	4,900,200	5,026,400	(148,100)	-2.9%
Intergovernmental	3,165,436	3,070,313	3,314,520	3,062,227	3,092,927	3,075,625	3,114,825	13,398	0.4%
Charges for Services	8,583,514	8,334,383	7,171,025	7,181,025	7,831,300	7,744,155	8,171,070	563,130	7.8%
Fines & Forfeits	1,312,331	1,425,531	1,263,600	1,263,600	1,283,490	1,322,000	1,361,600	58,400	4.6%
Miscellaneous	1,723,183	1,584,915	855,848	885,848	681,447	707,216	714,316	(178,632)	-20.2%
Total Operating Revenues	$ 64,008,304	$ 67,748,611	$ 64,974,098	$ 65,396,968	$ 67,143,885	$ 68,644,781	$ 70,520,061	$ 3,247,813	5.0%
CAPITAL AND OTHER SOURCES:									
Other Sources	24,027,596	25,039,307	20,260,727	45,611,692	43,957,381	16,163,140	17,435,769	(29,448,552)	-64.6%
Total Other Sources	$ 24,027,596	$ 25,039,307	$ 20,260,727	$ 45,611,692	$ 43,957,381	$ 16,163,140	$ 17,435,769	$ (29,448,552)	-64.6%
SUBTOTAL REVENUES	$ 88,035,900	$ 92,787,918	$ 85,234,825	$ 111,008,660	$ 111,101,266	$ 84,807,921	$ 87,955,830	$ (26,200,739)	-23.6%
INTERFUND TRANSACTIONS:									
Interfund Charges	8,357,646	8,915,359	10,667,893	13,091,854	12,776,854	11,393,794	11,157,707	(1,698,060)	-13.0%
Interfund Transfers	11,817,751	9,843,250	6,948,055	8,018,777	8,489,536	8,976,940	8,500,602	958,163	11.9%
Total Rev/Other Sources/Interfund	$ 108,211,297	$ 111,546,527	$ 102,850,773	$ 132,119,291	$ 132,367,656	$ 105,178,655	$ 107,614,139	$ (26,940,636)	-20.4%
TOTAL SOURCES	**$ 165,316,856**	**$ 166,982,030**	**$ 129,984,406**	**$ 180,763,933**	**$ 181,012,305**	**$ 137,766,514**	**$ 137,261,580**	**$ (42,997,419)**	**-23.8%**

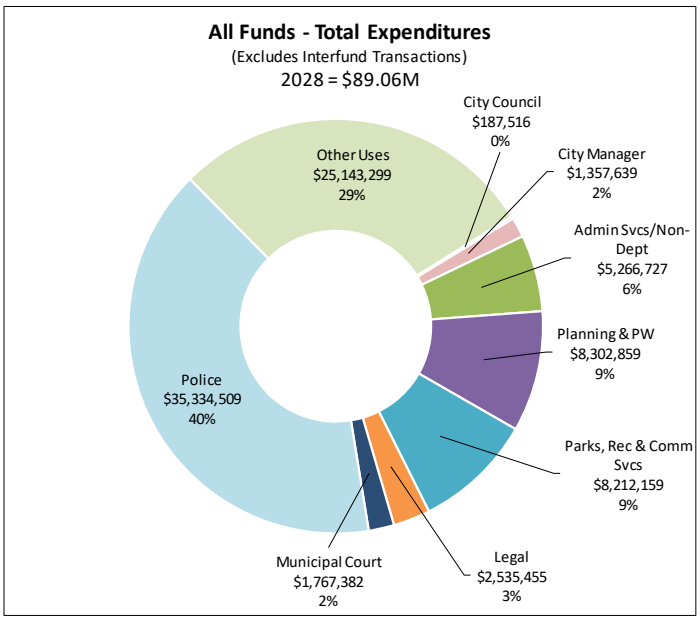




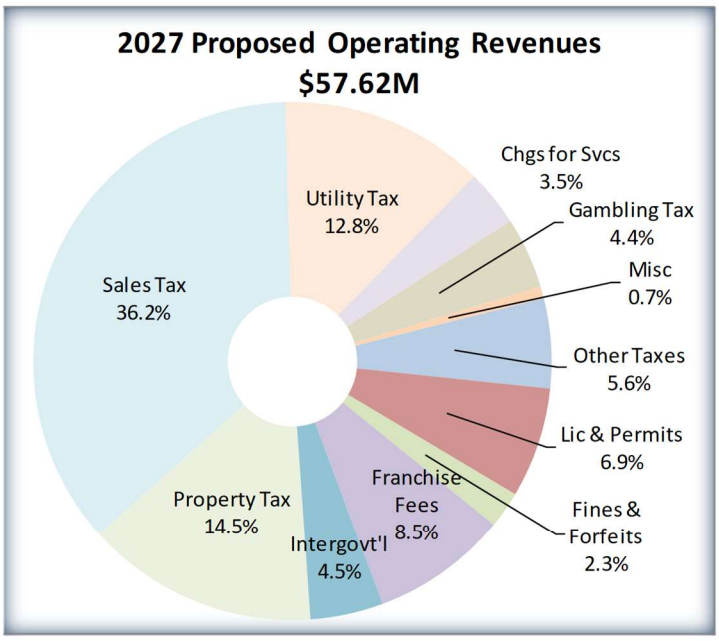
Uses – All Funds

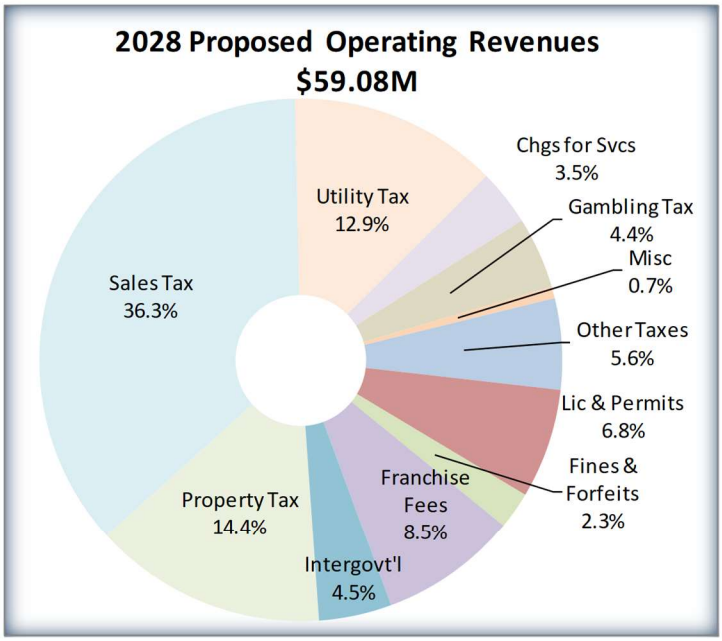
Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
OPERATING EXPENDITURE:									
City Council	$ 181,860	$ 175,210	$ 188,158	$ 189,158	$ 189,158	$ 187,507	$ 187,516	$ (1,651)	-0.9%
City Manager	$ 1,082,243	$ 1,063,974	$ 1,145,140	$ 1,289,490	$ 1,268,616	$ 1,303,837	$ 1,357,639	14,347	1.1%
Municipal Court	$ 1,547,336	$ 1,452,873	$ 1,577,539	$ 1,602,586	$ 1,591,221	$ 1,699,920	$ 1,767,382	97,334	6.1%
Administrative Services	$ 3,596,197	$ 4,028,615	$ 3,951,371	$ 6,671,079	$ 6,673,649	$ 6,113,724	$ 5,266,727	(557,355)	-8.4%
Human Resources	$ 741,020	$ 885,695	$ 795,157	$ 807,511	$ 806,391	$ 901,355	$ 952,998	93,844	11.6%
Legal	$ 1,711,962	$ 2,006,907	$ 2,021,820	$ 2,051,586	$ 2,048,394	$ 2,522,676	$ 2,535,455	471,090	23.0%
Planning & Public Works	$ 6,832,534	$ 7,215,649	$ 7,752,989	$ 9,156,915	$ 9,205,948	$ 8,085,252	$ 8,302,859	(1,071,663)	-11.7%
Parks, Recreation & Comm Svcs	$ 5,766,562	$ 6,950,269	$ 7,718,210	$ 7,851,246	$ 7,782,456	$ 8,033,818	$ 8,212,159	182,572	2.3%
Police	$ 31,160,970	$ 33,543,537	$ 32,273,509	$ 33,053,850	$ 33,529,384	$ 34,386,906	$ 35,334,509	1,333,056	4.0%
Total Operating Expenditures	$ 52,620,684	$ 57,322,729	$ 57,423,893	$ 62,673,421	$ 63,095,217	$ 63,234,995	$ 63,917,244	$ 561,574	0.9%
OTHER USES:	-	-							
Operating Grants/One-time Uses	15,582,924	12,465,830	4,208,232	22,406,954	22,262,406	5,982,650	4,080,339	(16,424,304)	-73.3%
Debt Service	2,748,691	3,089,313	3,468,208	6,200,051	6,200,269	3,036,311	3,400,116	(3,163,740)	-51.0%
Capital Improvements	20,193,914	27,974,657	20,171,182	40,948,349	38,975,731	17,169,893	17,662,844	(23,778,456)	-58.1%
Total Other Uses	$ 38,525,529	$ 43,529,800	$ 27,847,622	$ 69,555,354	$ 67,438,406	$ 26,188,854	$ 25,143,299	$ (43,366,500)	-62.3%
SUBTOTAL EXPENDITURES	$ 91,146,213	$ 100,852,529	$ 85,271,515	$ 132,228,775	$ 130,533,623	$ 89,423,849	$ 89,060,543	$ (42,804,926)	-32.4%
INTERFUND TRANSACTIONS:	-	-							
Interfund Services	6,917,389	7,641,611	8,991,906	9,401,285	9,401,287	9,718,286	10,176,156	317,001	3.4%
Interfund Transfers	11,817,752	9,843,250	6,948,055	8,018,777	8,489,536	8,976,940	8,500,602	958,163	11.9%
Total Interfund Transactions	$ 18,735,141	$ 17,484,861	$ 15,939,961	$ 17,420,062	$ 17,890,823	$ 18,695,226	$ 18,676,758	$ 1,275,164	7.3%
Total Exp/Other Uses/Interfund	$ 109,881,355	$ 118,337,390	$ 101,211,476	$ 149,648,837	$ 148,424,446	$ 108,119,075	$ 107,737,301	$ (41,529,762)	-27.8%
Changes in Fund Balance	$ (1,670,058)	$ (6,790,863)	$ 1,639,297	$ (17,529,546)	$ (16,056,790)	$ (2,940,420)	$ (123,157)	$ 14,589,126	-83.2%
ENDING FUND BALANCE:	$ 55,435,499	$ 48,644,645	$ 28,772,932	$ 31,115,097	$ 32,587,864	$ 29,647,439	$ 29,524,287	$ (1,467,658)	-4.7%
TOTAL USES	**$ 165,316,856**	**$ 166,982,030**	**$ 129,984,406**	**$ 180,763,933**	**$ 181,012,305**	**$ 137,766,514**	**$ 137,261,580**	**$ (42,997,419)**	**-23.8%**





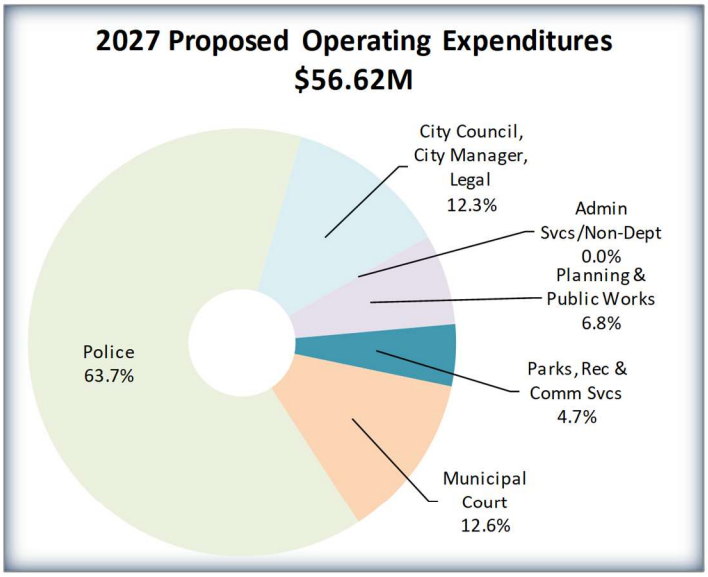
Sources - Consolidated General/Street Fund

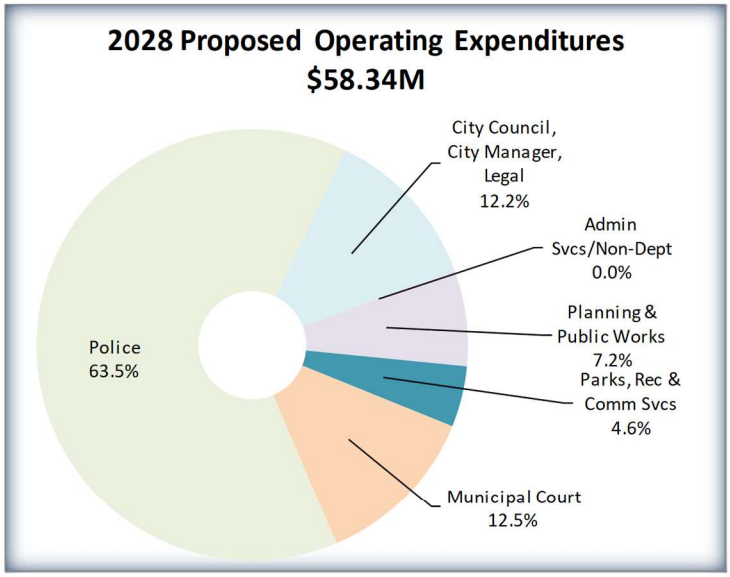




Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Adopted	2028 Adopted	27 Adopted - 26 Adj $ Chg	27 Adopted - 26 Adj % Chg
BEGINNING FUND BALANCE	$ 13,497,864	$ 12,877,259	$ 8,313,221	$ 11,804,451	$ 11,804,451	$ 9,569,539	$ 9,222,727	$ (2,234,912)	-18.9%
OPERATING REVENUE:									
Property Tax	7,887,849	8,069,883	8,241,855	8,217,018	8,215,000	8,371,100	8,530,200	$ 154,082	1.9%
Sales Tax	15,005,306	16,040,469	15,840,000	16,740,000	19,721,015	20,831,635	21,456,600	4,091,635	24.4%
Utility Tax	5,688,057	6,785,193	6,985,840	6,985,840	7,122,860	7,372,100	7,630,100	386,260	5.5%
Gambling Tax	2,574,532	2,509,606	2,789,900	2,579,900	2,510,000	2,560,100	2,611,300	(19,800)	-0.8%
Other Taxes	2,911,802	2,984,424	3,111,300	3,111,300	3,115,900	3,217,100	3,321,700	105,800	3.4%
Licenses & Permits	5,942,128	7,531,887	5,747,660	5,747,660	4,262,296	3,963,300	4,001,700	(1,784,360)	-31.0%
Franchise Fees	4,662,778	4,820,565	5,048,300	5,048,300	4,777,400	4,900,200	5,026,400	(148,100)	-2.9%
Intergovernmental	2,702,535	2,612,018	2,831,520	2,608,148	2,638,848	2,621,540	2,660,740	13,392	0.5%
Charges for Services	1,690,326	2,260,609	1,396,400	1,406,400	2,030,300	2,039,000	2,047,800	632,600	45.0%
Fines & Forfeits	1,312,331	1,425,531	1,263,600	1,263,600	1,283,490	1,322,000	1,361,600	58,400	4.6%
Miscellaneous	628,780	711,906	435,848	435,848	418,325	424,700	431,200	(11,148)	-2.6%
Total Operating Revenues	$ 51,006,424	$ 55,752,091	$ 53,692,223	$ 54,144,014	$ 56,095,434	$ 57,622,775	$ 59,079,340	$ 3,478,761	6.4%
CAPITAL AND OTHER SOURCES:									
Other Sources	1,295,970	1,014,145	332,900	1,541,922	1,398,230	205,000	207,800	(1,336,922)	-86.7%
Total Other Sources	$ 1,295,970	$ 1,014,145	$ 332,900	$ 1,541,922	$ 1,398,230	$ 205,000	$ 207,800	$ (1,336,922)	-86.7%
SUBTOTAL REVENUES	$ 52,302,394	$ 56,766,236	$ 54,025,123	$ 55,685,936	$ 57,493,664	$ 57,827,775	$ 59,287,140	$ 2,141,839	3.8%
INTERFUND TRANSACTIONS:									
Interfund Transfers	3,370,444	2,877,208	2,363,109	2,567,222	2,889,752	2,800,921	2,611,708	233,699	9.1%
Total Rev/Other Sources/Interfund	$ 55,672,838	$ 59,643,444	$ 56,388,232	$ 58,253,158	$ 60,383,416	$ 60,628,696	$ 61,898,848	$ 2,375,538	4.1%
TOTAL SOURCES	**$ 69,170,702**	**$ 72,520,703**	**$ 64,701,453**	**$ 70,057,609**	**$ 72,187,867**	**$ 70,198,235**	**$ 71,121,575**	**$ 140,626**	**0.2%**

Uses – Consolidated General/Street Fund

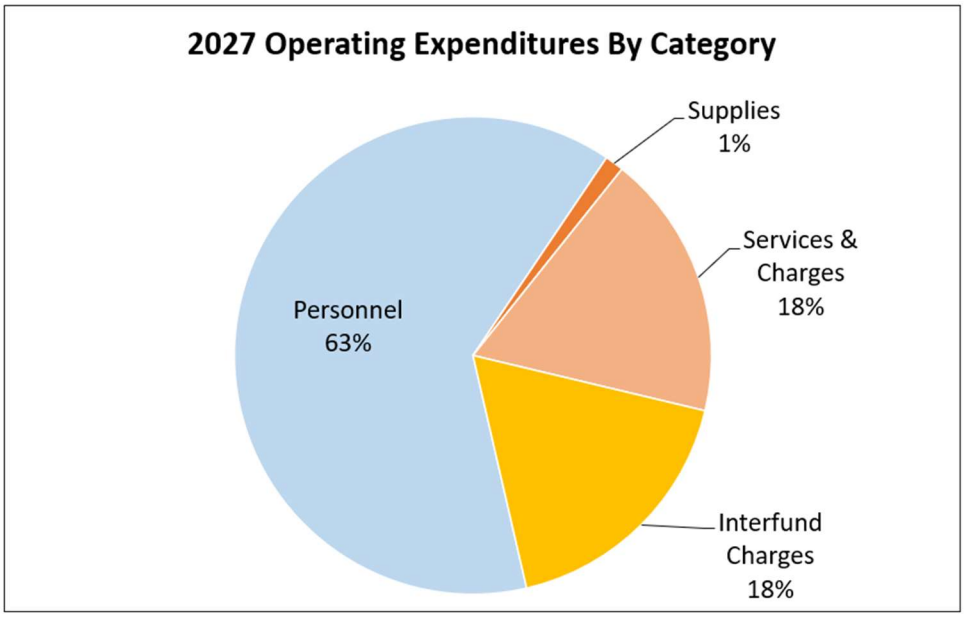




Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Adopted	2028 Adopted	27 Adopted - 26 Adj $ Chg	27 Adopted - 26 Adj % Chg
OPERATING EXPENDITURE:									
City Council	$ 181,860	$ 175,210	$ 188,158	$ 189,158	$ 189,158	$ 187,507	$ 187,516	$ (1,651)	-0.9%
City Manager	$ 1,082,243	1,063,974	1,145,140	1,289,490	1,268,616	1,303,837	1,357,639	14,347	1.1%
Municipal Court	$ 1,547,336	1,452,873	1,577,539	1,602,586	1,591,221	1,699,920	1,767,382	97,334	6.1%
Administrative Services	$ 2,535,654	2,797,918	2,680,121	3,465,229	3,467,799	3,699,981	3,995,477	234,752	6.8%
Human Resources	$ 741,020	885,695	795,157	807,511	806,391	901,355	952,998	93,844	11.6%
Legal	$ 1,711,962	2,006,907	2,021,820	2,051,586	2,048,394	2,522,676	2,535,455	471,090	23.0%
Planning & Public Works	$ 4,744,258	5,091,736	4,915,250	4,991,788	5,003,059	5,131,289	5,258,896	139,501	2.8%
Parks, Rec & Comm Svcs	$ 5,242,687	5,935,391	6,403,871	6,536,907	6,468,117	6,788,492	6,951,447	251,585	3.8%
Police	$ 31,160,970	33,543,537	32,273,509	33,053,850	33,529,384	34,386,906	35,334,509	1,333,056	4.0%
Total Operating Expenditures	$ 48,947,990	$ 52,953,241	$ 52,000,565	$ 53,988,105	$ 54,372,139	$ 56,621,963	$ 58,341,319	$ 2,633,858	4.9%
OTHER USES:									
Operating Grants/One-time Uses	3,291,096	3,899,122	1,187,245	5,219,974	5,065,992	1,166,307	407,029	(4,053,667)	-77.7%
Total Other Uses	$ 3,291,096	$ 3,899,122	$ 1,187,245	$ 5,219,974	$ 5,065,992	$ 1,166,307	$ 407,029	$ (4,053,667)	-77.7%
SUBTOTAL EXPENDITURES	$ 52,239,086	$ 56,852,363	$ 53,187,810	$ 59,208,079	$ 59,438,131	$ 57,788,270	$ 58,748,348	$ (1,419,809)	-2.4%
INTERFUND TRANSACTIONS:									
Interfund Transfers	4,054,358	3,863,886	3,006,851	3,215,959	3,180,197	3,187,238	3,438,902	(28,721)	-0.9%
Total Interfund Transactions	$ 4,054,358	$ 3,863,886	$ 3,006,851	$ 3,215,959	$ 3,180,197	$ 3,187,238	$ 3,438,902	$ (28,721)	-0.9%
Total Exp/Other Uses/Interfund	$ 56,293,444	$ 60,716,249	$ 56,194,661	$ 62,424,038	$ 62,618,328	$ 60,975,508	$ 62,187,250	$ (1,448,530)	-2.3%
Changes in Fund Balance	$ (620,606)	$ (1,072,805)	$ 193,571	$ (4,170,880)	$ (2,234,912)	$ (346,812)	$ (288,402)	$ 3,824,068	-91.7%
ENDING FUND BALANCE:	$ 12,877,259	$ 11,804,453	$ 8,506,792	$ 7,633,575	$ 9,569,539	$ 9,222,727	$ 8,934,324	$ 1,589,152	20.8%
TOTAL USES	**$ 69,170,702**	**$ 72,520,703**	**$ 64,701,453**	**$ 70,057,609**	**$ 72,187,867**	**$ 70,198,235**	**$ 71,121,574**	**$ 140,626**	**0.2%**

Expenditures by Category – Consolidated /Street Fund

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:										
1XX	Salaries & Wages	23,989,491	25,510,672	24,548,550	24,690,545	25,315,545	25,893,315	26,332,178	1,202,770	4.9%
2XX	Benefits	8,959,402	9,367,000	9,195,529	9,226,018	9,226,018	9,820,700	10,360,396	594,682	6.4%
3XX	Supplies	790,985	611,083	697,615	735,798	735,798	724,575	716,060	(11,223)	-1.5%
4XX	Services & Charges	8,903,098	9,214,144	8,217,913	9,334,488	9,334,488	10,179,886	10,510,618	845,398	9.1%
6XX	Capital Outlay	15,643	-	-	-	-	-	-	-	n/a
9XX	Interfund Charges	6,289,370	8,250,343	9,340,959	10,001,256	9,760,289	10,003,485	10,422,066	2,229	0.0%
	Total Operating Expenditures	**$ 48,947,990**	**$ 52,953,241**	**$ 52,000,565**	**$ 53,988,105**	**$ 54,372,139**	**$ 56,621,963**	**$ 58,341,319**	**$ 2,633,858**	**4.9%**
Capital & 1-Time Funded:										
1/2XX	Personnel	470,743	419,677	150,180	256,920	256,920	-	-	(256,920)	-100.0%
3XX	Supplies	17,038	32,791	-	795	795	31,200	13,200	30,405	3824.5%
4XX	Services & Charges	504,755	2,204,463	52,393	1,803,917	1,803,917	105,097	27,606	(1,698,820)	-94.2%
6XX	Capital Outlay	110	127,781	-	449,096	449,096	-	-	(449,096)	-100.0%
9XX	Interfund Charges	2,298,452	1,114,407	984,678	2,709,243	2,555,263	1,030,008	366,223	(1,679,235)	-62.0%
	Total Other Uses	**$ 3,291,096**	**$ 3,899,122**	**$ 1,187,245**	**$ 5,219,974**	**$ 5,065,992**	**$ 1,166,307**	**$ 407,029**	**$ (4,053,667)**	**-77.7%**
	TOTAL EXPENDITURES	**$ 52,239,086**	**$ 56,852,363**	**$ 53,187,810**	**$ 59,208,079**	**$ 59,438,131**	**$ 57,788,270**	**$ 58,748,348**	**$ (1,419,809)**	**-2.4%**
	Total Interfund Transactions	**$ 4,054,358**	**$ 3,863,886**	**$ 3,006,851**	**$ 3,215,959**	**$ 3,180,198**	**$ 3,187,238**	**$ 3,438,902**	**(28,721)**	**-0.9%**
	Total Expenditures	**$ 56,293,444**	**$ 60,716,249**	**$ 56,194,661**	**$ 62,424,038**	**$ 62,618,329**	**$ 60,975,508**	**$ 62,187,250**	**$ (1,448,530)**	**-2.3%**



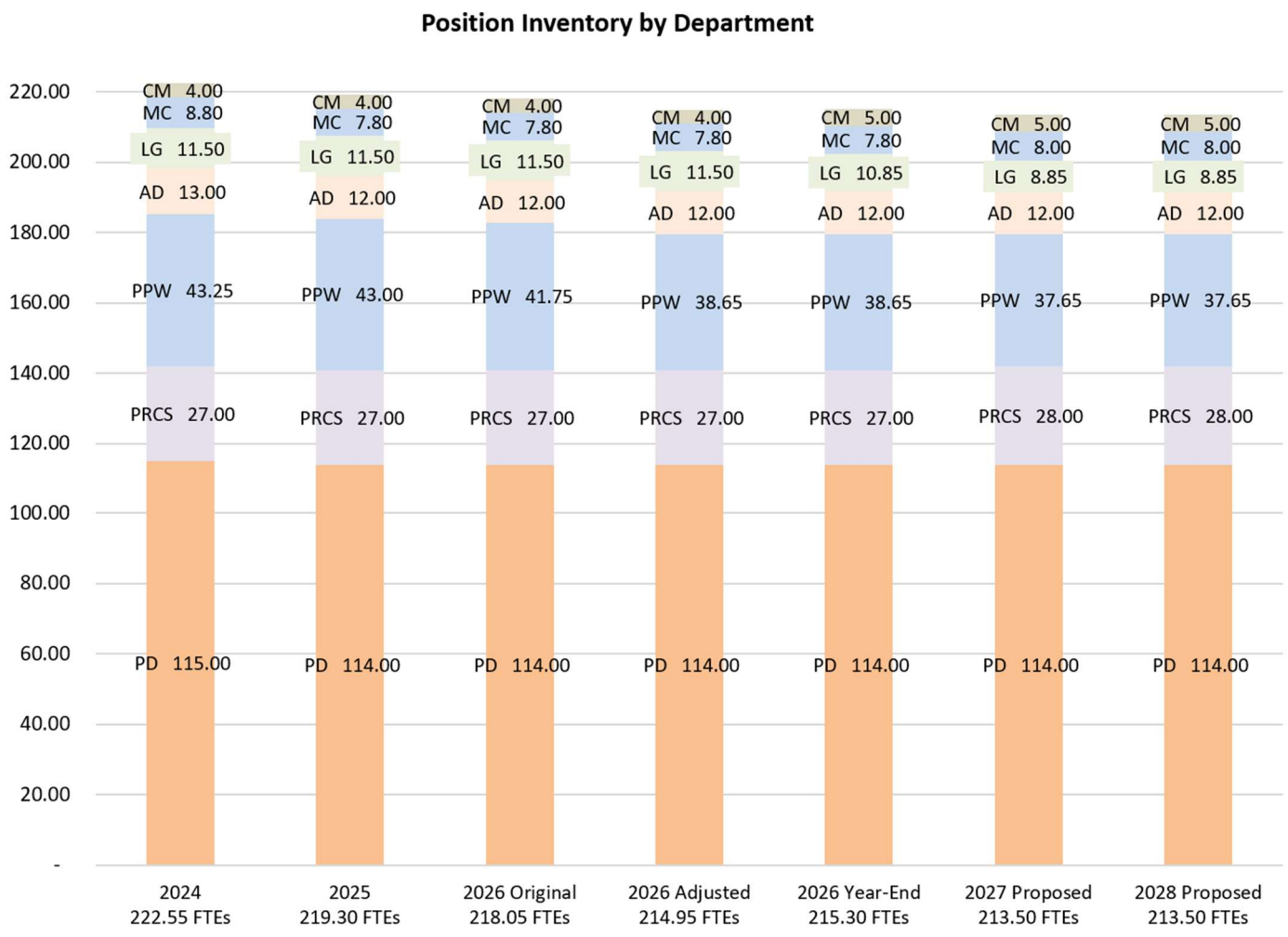
City-Wide Position Inventory

Department	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 YND	2027 Proposed	2028 Proposed
City Manager	**4.00**	**4.00**	**4.00**	**4.00**	**5.00**	**5.00**	**5.00**
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Communications Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to City Manager/Policy Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Communications Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Program Coordinator - Neighborhood	-	-	-	-	1.00	1.00	1.00
Administrative Services	**13.00**	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**
Deputy City Manager/Chief Financial Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Information Officer	1.00	1.00	1.00	1.00	-	-	-
Information Technology Manager	-	-	-	-	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
IT Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Analyst	2.00	2.00	2.00	2.00	2.00	2.00	2.00
GIS Analyst	1.00	-	-	-	-	-	-
IT Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
IT Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Finance Technician	1.00	1.00	1.00	1.00	-	-	-
Payroll Technician	-	-	-	-	1.00	1.00	1.00
Finance Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Planning & Public Works	**43.25**	**43.00**	**41.75**	**38.65**	**38.65**	**37.65**	**37.65**
Planning & Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Planning & Public Works Assistant Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Capital Projects Division Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Economic Development Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Services Manager/City Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Planning Division Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineer	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Associate Civil Engineer	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Assistant Civil Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Construction Management Lead	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Construction Inspector	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Engineering Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	-	-	-	-
Building Official	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Program Manager - Housing	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Program Manager - SSCMP	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Plans Examiner	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Geographical Information Systems Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Associate Planner	3.00	3.00	2.00	2.00	2.00	2.00	2.00
Program Coordinator - Housing/RHSP/Abatement	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Program Coordinator - SSMCP	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Program Coordinator - CDBG	1.25	1.00	1.25	1.00	1.00	1.00	1.00
Program Coordinator - Neighborhood	1.00	1.00	1.00	-	-	-	-
Program Coordinator - ARPA	1.00	1.00	1.00	1.00	1.00	-	-
Building Inspector	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Compliance Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Code Compliance/Safety Inspector - RSHP	1.00	1.00	0.50	0.50	0.50	0.50	0.50
Permit Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Permit Technician	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Office Assistant	1.00	1.00	1.00	0.15	0.15	0.15	0.15

CITY-WIDE POSITION INVENTORY (continued)

Department	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 YND	2027 Proposed	2028 Proposed
Parks, Recreation & Community Services	**27.00**	**27.00**	**27.00**	**27.00**	**27.00**	**28.00**	**28.00**
Parks, Recreation, & Community Services Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Operations Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks Development Project Manager	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Human Services Coordinator	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Recreation Coordinator	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Maintenance Supervisor	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Maintenance Worker	15.00	15.00	15.00	15.00	15.00	16.00	16.00
Administrative Assistant	-	-	-	-	1.00	1.00	1.00
Office Assistant	2.50	2.50	2.50	2.50	1.50	1.50	1.50
Legal	**11.50**	**11.50**	**11.50**	**11.50**	**10.85**	**8.85**	**8.85**
City Attorney	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	2.00	1.00	1.00	1.00	-	-	-
Deputy City Attorney	-	-	-	-	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Associate City Attorney	1.00	2.00	2.00	2.00	2.00	-	-
Public Records & Legal Specialist	1.00	2.00	2.00	2.00	3.00	3.00	3.00
Office Assistant	3.00	3.00	3.00	3.00	2.85	2.85	2.85
Associate City Attorney (Body Cameras) - ARPA Grant	1.00	-	-	-	-	-	-
Public Records & Legal Specialist (Body Cameras) - ARPA Grant	1.00	1.00	1.00	1.00	-	-	-
Office Assistant - Domestic Violence Grant	0.50	0.50	0.50	0.50	-	-	-
Municipal Court	**8.80**	**7.80**	**7.80**	**7.80**	**7.80**	**8.00**	**8.00**
Municipal Court Judge	0.80	0.80	0.80	0.80	0.80	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Court Compliance Officer	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Lead Court Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Court Clerk	4.00	3.00	3.00	3.00	3.00	3.00	3.00
Police	**115.00**	**114.00**	**114.00**	**114.00**	**114.00**	**114.00**	**114.00**
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Captain	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Sergeant	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Detective	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Police Officer	68.00	68.00	68.00	68.00	68.00	68.00	68.00
Community Service Officer	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Code Enforcement Officer	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Animal Control Officer	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Evidence Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Crime Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Evidence Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Administrative Coordinator	-	-	-	-	-	1.00	1.00
Police Administrative Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant	2.00	1.00	1.00	1.00	1.00	-	-
Total FTEs	**222.55**	**219.30**	**218.05**	**214.95**	**215.30**	**213.50**	**213.50**

CITY-WIDE POSITION INVENTORY (continued)



DEBT OBLIGATIONS

Under RCW 39.36.020(2), cities and towns may incur general municipal indebtedness without voter approval in an amount not exceeding 1.5% of the value of taxable property. With voter approval, the total general-purpose indebtedness may reach 2.5% of the value of taxable property. Voter approval requires the affirmative vote of three-fifths (60%) of those voting on the proposition.

Historically, councilmanic (non-voted) debt for general government purposes was limited to 0.75% of assessed valuation, with an additional 0.75% available for lease-purchase obligations. The current statutory framework permits cities to use the full 1.5% councilmanic capacity for general municipal purposes, including general obligation bonds.

Based on the City's certified 2026 assessed valuation of $12.19 billion and outstanding limited-tax general obligation debt of approximately $20.85 million as of December 31, 2026, Lakewood had approximately $283.95 million of remaining councilmanic debt capacity. The City had an additional $121.92 million of general-purpose debt capacity available with voter approval.

Voter-approved general obligation debt is commonly referred to as unlimited tax general obligation (UTGO) debt when repayment is secured by property tax levies in excess of the City's regular property-tax limitations. For capital-purpose bonds financed through excess property-tax levies, state law requires approval by at least 60% of voters voting on the proposition, and the total number of voters participating in the election must be at least 40% of the number who voted in the preceding state general election. If approved, the City may levy property taxes in excess of the otherwise applicable property-tax limitations to pay principal and interest on the bonds.

In addition to the general-purpose debt capacity described above, RCW 39.36.020(4) authorizes cities and towns, with voter approval, to incur additional indebtedness of up to 2.5% of the value of taxable property for certain utility purposes—including water, artificial light, and sewer systems—and an additional 2.5% for acquiring or developing open space, park facilities, and capital facilities associated with economic development.

Accordingly, Lakewood's statutory debt capacity can total up to 7.5% of the value of taxable property: 1.5% for councilmanic general-purpose debt, 1.0% of additional general-purpose capacity available with voter approval, 2.5% for qualifying park/open-space purposes, and 2.5% for qualifying utility purposes. Based on the City's 2026 assessed valuation, this represents approximately $609.59 million of gross statutory capacity.

The City's total remaining debt capacity is $893.53 million as of December 31, 2026.

The following table summarizes the City of Lakewood's available debt capacity and outstanding debt as of December 31, 2026.

Computation of Limitation of Indebtedness
As of December 31, 2026

	General Purpose		Excess Levy	Excess Levy	Total
Description	Councilmanic (Limited GO)	Excess Levy (with a vote)	Open Space & (voted)	Utility (voted)	Debt Capacity
AV = $12,191,828,790 (A)					
1.50%	$ 182,877,432	$ (182,877,432)			$ -
2.50%		$ 304,795,720	$ 304,795,720	$ 304,795,720	$ 914,387,159
Add: Cash on Hand for Redemption (B)	$ -				$ -
Less: Bonds Outstanding	$ (20,849,034)	$ -	$ -	$ -	$ (20,849,034)
Remaining Debt Capacity	**$162,028,398**	**$121,918,288**	**$304,795,720**	**$304,795,720**	**$893,538,125**
General Capacity (C)		**$283,946,686**			

(A) Certified Values for Tax Year 2026
(B) Debt Service Prefunding (the City currently does not prefund debt service)
(C) Combined Total for Councilmanic and Excess Levy Capacities

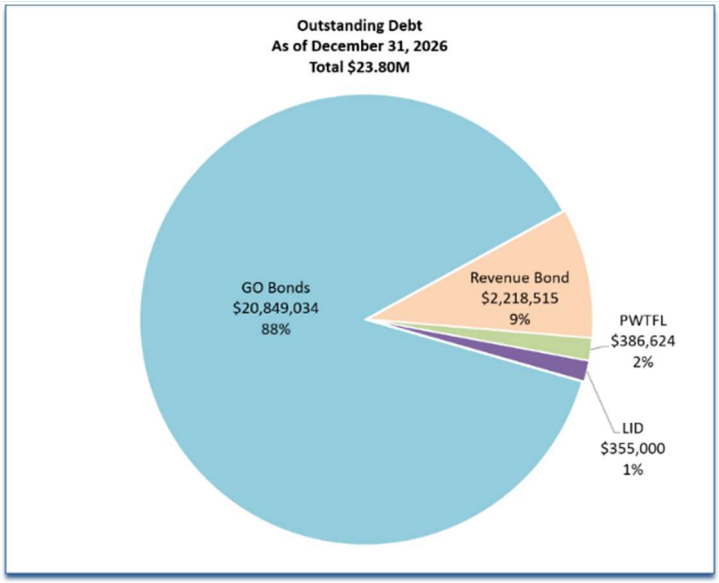
Public Works Trust Fund Loans & SWM Revenue Bonds: The City borrowed a total of $7.93M at rates between 0.50% and 1.0% for 20 years from the State's Public Works Trust fund (PWTF) to finance sewer projects. The PWTF is a revolving loan managed by the State to provide below market rate financing for health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

DEBT OBLIGATIONS (continued)

The following table summarizes the City's outstanding debt at the end of 2026.

Summary of Outstanding Debt
As of December 31, 2026

Description	Purpose	Issue Date	Final Maturity	Interest Rate %	Amount Issued	Outstanding Debt	Average Annual Payment	Funding Source
2026 LTGO	Transportation Projects	03/31/2026	12/01/2044	2.51-3.75%	$ 8,550,000	$ 8,140,000	$ 696,000	TBD $20 VLF
2024 LTGO	Transportation Projects	12/19/2024	12/01/2034	4.45%	$ 3,000,000	$ -	$ -	TBD $20 VLF
2021B LTGO	Transportation Projects	10/14/2021	12/01/2037	2.00%	$ 5,971,635	$ 4,868,515	$ 495,000	REET
2020 LTGO	Transportation Projects	12/9/2020	12/1/2035	2.00%	$ 3,029,885	$ 1,923,835	$ 236,000	REET
2019 LTGO	Transportation Projects	5/8/2019	12/1/2038	3.0 - 5%	$ 7,460,000	$ 5,355,000	$ 540,000	REET
2016 LTGO	Refunding 2009 LTGO	4/19/2016	12/1/2028	1.40 - 2.41%	$ 1,884,032	$ 406,684	$ 211,000	General Fund
LOCAL Financing	LED Streetlight Retrofit	3/24/2015	6/1/2027	2.33%	$ 1,460,000	$ 155,000	$ 157,000	General Fund
				Subtotal	**$ 31,355,552**	**$ 20,849,034**	**$ 2,335,000**	
2021 SWM Revenue Bond	Surface Water Management Projects	10/16/2021	12/01/2030	1.50%	$ 4,028,365	$ 2,218,515	$ 451,000	SWM
				Subtotal	**$ 4,028,365**	**$ 2,218,515**	**$ 451,000**	
PWTFL 06-962-022	American Lake Gardens/ Tillicum Sewer	9/18/2006	6/1/2026	0.50%	$ 5,000,000	$ -	$ -	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	$ 208,052	$ 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	$ 178,571	$ 36,000	Assessments on all Lakewood Sewer Accounts
				Subtotal	**$ 7,340,000**	**$ 386,624**	**$ 141,000**	
Local Improvement District (LID) 1109	Street Improvements	3/2/2020	3/1/2033	2.76 - 3.47%	$ 922,757	$ 355,000	$ 66,000	Assessment on Single Business
				Subtotal	**$ 922,757**	**$ 355,000**	**$ 66,000**	
				Total	**$ 43,646,674**	**$ 23,809,173**	**$ 2,993,000**	



DEBT OBLIGATIONS (continued)

Projected Debt Service Requirements to Maturity As of December 31, 2026												
	GO Bonds		LOCAL		PWTFL		LID		SWM Bond		Total	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2027	1,427,043	720,348	155,000	2,325	139,740	1,933	71,000	11,843	476,695	24,302	2,269,479	760,751
2028	1,476,296	672,093	-	-	139,740	1,234	71,000	9,869	483,320	17,676	2,170,356	700,873
2029	1,315,620	621,630	-	-	35,714	536	71,000	7,895	490,040	10,958	1,912,374	641,018
2030	1,353,905	582,342	-	-	35,714	357	71,000	5,921	298,300	4,146	1,758,919	592,767
2031	1,392,800	541,695	-	-	35,714	179	71,000	3,948	-	-	1,499,514	545,821
2032	1,437,260	499,736	-	-	-	-	71,000	-	-	-	1,508,260	499,736
2033	1,482,350	456,146	-	-	-	-	-	-	-	-	1,482,350	456,146
2034	1,523,025	410,971	-	-	-	-	-	-	-	-	1,523,025	410,971
2035	1,569,355	364,393	-	-	-	-	-	-	-	-	1,569,355	364,393
2036	1,621,350	316,149	-	-	-	-	-	-	-	-	1,621,350	316,149
2037	1,540,030	266,355	-	-	-	-	-	-	-	-	1,540,030	266,355
2038	1,020,000	217,250	-	-	-	-	-	-	-	-	1,020,000	217,250
2039	520,000	176,750	-	-	-	-	-	-	-	-	520,000	176,750
2040	545,000	150,750	-	-	-	-	-	-	-	-	545,000	150,750
2041	575,000	123,500	-	-	-	-	-	-	-	-	575,000	123,500
2042	600,000	94,750	-	-	-	-	-	-	-	-	600,000	94,750
2043	630,000	64,750	-	-	-	-	-	-	-	-	630,000	64,750
2044	665,000	33,250	-	-	-	-	-	-	-	-	665,000	33,250
Total	**$ 20,694,034**	**$ 6,312,858**	**$ 155,000**	**$ 2,325**	**$ 386,624**	**$ 4,239**	**$ 426,000**	**$ 39,476**	**$ 1,748,355**	**$ 57,083**	**$ 23,410,013**	**$ 6,415,980**

BOND RATING

In March 2026, Standard & Poor's Rating Services (S&P) assigned an AA long-term bond rating to the City's 2026 bond issue and reaffirmed its AA long-term bond rating on the City's outstanding general obligation debt. The City's AA rating is supported by its healthy reserves, strong financial management and policies, modest long-term liabilities, and limited debt plans. The City also benefits from its strategic location, access to the broader Puget Sound economy, and proximity to major military installations. Continued prudent management of discretionary spending is expected to support structural balance and preserve adequate reserve levels.

In April 2019, S&P assigned an AA long-term bond rating to the City's 2019 bond issue and affirmed its AA long-term bond rating on the City's outstanding general obligation debt. S&P noted the City's robust economy, strong management practices and financial policies, strong budgetary performance, very strong budgetary flexibility and liquidity, and very strong debt and contingent liability profile.

In 2014, S&P upgraded the City's bond rating from A to AA-, followed by an upgrade to AA in 2018. Over a four-year period, the City's bond rating increased three notches, moving directly from A to AA- and then to AA. The AA rating helps the City achieve lower financing costs by attracting a broader range of investors and reflects the City's effective management of its financial resources.

Six-Year Financial Forecast

In accordance with the City's financial policy, the City prepares a six-year financial forecast that looks beyond the current budget period. For the 2027/2028 biennium, the forecast extends through 2032. While the proposed budget focuses on the next two years, the six-year forecast provides a longer-term view of the City's financial position and helps identify how current decisions may affect future revenues, expenditures, and service levels.

The forecast is an important planning tool for developing financially sustainable budgets. It helps the City compare projected ongoing revenues with anticipated ongoing expenditures, identify potential funding gaps early, and understand the longer-term financial impact of proposed programs, services, capital investments, and other initiatives. It also helps the City Council and management determine whether new or expanded services can be supported with available ongoing resources.

The forecast also helps identify emerging financial trends, risks, and opportunities. Factors such as economic conditions, revenue collections, inflation, labor costs, contractual obligations, and changes in service demands can affect the City's future financial position. Reviewing these factors over the six-year period allows the City to identify potential challenges early and consider strategies to address them, while also identifying opportunities for investments or service enhancements when financial conditions allow.

A key principle of the City's financial policy is that ongoing services be supported by ongoing revenues. To help evaluate this, the forecast separates recurring operating revenues and expenditures from one-time capital and other sources and uses. This distinction provides a clearer picture of the City's underlying financial position and helps ensure that one-time resources are not used to support ongoing obligations.

Operating revenues and expenditures are an integral part of planning the City's future financial strategy. Operating revenues include recurring sources that are expected to be available on an ongoing basis, while operating expenditures represent the recurring costs associated with providing City services and maintaining operations. Capital and other sources and uses are evaluated separately because they may be nonrecurring, limited in duration, or associated with specific projects or purposes. Separating these categories helps prevent one-time resources from being used to support ongoing obligations and provides greater transparency regarding the City's long-term financial capacity.

The City generally utilizes a five-year historical trend to establish a baseline for projecting future sources and uses. Historical trends provide useful information regarding revenue performance, expenditure patterns, and changes in the cost of providing services. However, the City does not rely solely on historical averages when developing the forecast. Current economic conditions, emerging trends, known changes, and anticipated future activity are also considered to ensure that projections reflect the most reasonable expectations available at the time the forecast is prepared.

Revenue projections consider factors such as historical collection trends, current economic conditions, recent revenue activity, known development and economic activity, changes in state or federal policies, and other known or expected factors. Where appropriate, historical trends are adjusted to reflect changes that may cause future revenue performance to differ from the past.

Expenditure projections start with prior-year spending and are adjusted for known and anticipated changes. These may include employee salaries and benefits, labor agreements, contractual costs, inflation, utilities, insurance, maintenance, staffing levels, service demands, and other operational commitments. This approach provides a more realistic estimate of the resources needed to maintain existing service levels throughout the forecast period.

Overall, the six-year financial forecast connects the 2027/2028 biennial budget decisions with the City's longer-term financial outlook. By looking at historical trends alongside current conditions, separating ongoing and one-time financial activity, and identifying potential funding gaps and opportunities early, the forecast helps the City maintain fiscal discipline and plan for the continued delivery of essential services.

Economic Overview

At the global and national levels, the economic outlook in 2026 remains mixed, with economic growth continuing but facing significant sources of uncertainty. According to the International Monetary Fund's July 2026 World Economic Outlook Update, global economic growth is projected at 3.0 percent in 2026 and 3.4 percent in 2027. The International Monetary Fund (IMF) describes the global economy as resilient but uneven, with technology-related investment and demand providing support in some economies while geopolitical conflict and energy-related disruptions weigh on others. The IMF also reports that progress in reducing global inflation has stalled, with global headline inflation projected at 4.7 percent in 2026. The combination of continued economic growth and persistent inflation suggests that the global economy is expanding but remains vulnerable to renewed price pressures and financial market volatility.

The global outlook continues to be influenced by geopolitical developments, energy markets, trade conditions, and the rapid expansion of technology-related investment. The ongoing effects of geopolitical conflict have increased uncertainty surrounding energy prices, supply chains, and international trade. At the same time, investment associated with artificial intelligence and other technologies is providing an important source of economic activity, particularly in countries and regions that are integrated into the global technology supply chain. These competing forces have resulted in an uneven economic outlook across countries and industries. The IMF notes that downside risks include renewed conflict, changes in energy prices, and financial market repricing, while stronger-than-expected technology investment represents an important potential source of growth.

For the United States, economic conditions continue to reflect the effects of elevated interest rates, changing inflation trends, and a gradual moderation in employment and economic activity. While the national economy has demonstrated resilience, the current environment remains sensitive to changes in consumer spending, labor market conditions, interest rates, housing activity, and business investment. For local governments, these national conditions are particularly relevant because they can influence taxable sales, construction activity, property values, investment earnings, development activity, and other sources of municipal revenue. Changes in interest rates and inflation can also affect the cost of construction, contracted services, supplies, debt financing, and employee compensation.

At the state level, Washington's economy continues to expand, although the pace of growth has moderated. The Washington State Economic and Revenue Forecast Council (ERFC) continues to monitor economic activity through its quarterly economic and revenue forecasts, with the June 2026 forecast representing the most recent completed state economic forecast available as of August 2026. The ERFC's forecast considers national and state economic conditions, including employment, personal income, consumer prices, real economic output, housing activity, and other indicators that influence state revenues.

Recent labor market data indicate that Washington's employment environment has softened compared with earlier periods of expansion. As of June 2026, Washington's seasonally adjusted unemployment rate was 5.2 percent, compared with 5.0 percent in January. Total nonfarm employment was approximately 3.643 million jobs in June, essentially unchanged from a year earlier. The employment picture varies considerably by industry. Education and health services continued to record year-over-year employment growth, as did leisure and hospitality and manufacturing, while government, construction, financial activities, and trade, transportation, and utilities experienced declines or relatively limited growth. These trends suggest that Washington's economy remains active but that employment growth is becoming more uneven across sectors.

The Seattle metropolitan area reflects many of these broader labor market trends. As of June 2026, the Seattle-Tacoma-Bellevue metropolitan area had an estimated unemployment rate of 5.0 percent. Total nonfarm employment was approximately 2.153 million jobs, representing a 0.3 percent increase from the prior year. Employment gains were concentrated in several sectors, while other industries experienced limited or negative growth. The continued presence of a large and diverse employment base, particularly in technology, professional and business services, health care, education, and other major sectors, remains an important component of the regional economy.

Inflation remains an important consideration for both households and local governments. While inflation declined substantially from the elevated levels experienced earlier in the decade, more recent data indicate renewed price pressures. The Consumer Price Index for the Seattle-Tacoma-Bellevue area increased 4.5 percent during the 12 months ending in June 2026. Core inflation, which excludes food and energy, increased 3.5 percent over the same period. Food prices increased 3.5 percent, while energy prices increased significantly faster, rising 20.7 percent over the year. The increase in energy costs is particularly notable because energy prices can affect household spending as well as the cost of operating City facilities, vehicles, and other municipal infrastructure.

The Seattle area's recent inflation performance is notably higher than the rate experienced during much of 2025. Seattle-area inflation was 2.7 percent in June 2025 before increasing to 3.9 percent in February 2026, 4.9 percent in April, and 4.5 percent in June. This recent increase suggests that inflationary pressures have not fully dissipated and may continue to

affect the City's operating costs. In addition to direct increases in the cost of goods and services, inflation can contribute to higher labor costs, contract escalations, construction costs, maintenance expenses, and other expenditures incorporated into the City's financial forecast.

Labor costs also remain an important consideration in the City's long-term financial planning. In the Seattle metropolitan area, total compensation costs for private-sector workers increased 4.0 percent for the year ended June 2026. Continued growth in wages and benefits can contribute to higher costs for both public and private employers. For the City, personnel costs represent a significant component of ongoing operating expenditures, making changes in salaries, benefits, and other employment-related costs important factors in developing multi-year expenditure projections.

The regional economy continues to benefit from the presence of major technology, aerospace, professional services, health care, and other industries. Technology-related investment remains a particularly important source of economic activity in the broader region, although the sector has also experienced adjustments in employment and investment patterns. The continued strength of technology and other high-value industries provides support for employment and household incomes, but the concentration of economic activity in industries sensitive to global economic conditions, financial markets, and business investment also creates potential volatility.

Interest rates remain another important factor in the economic outlook. Changes in monetary policy affect borrowing costs for households, businesses, and governments and can influence housing activity, construction, business investment, and consumer spending. Higher financing costs can slow development and capital investment, while lower rates can provide support for housing and business activity. For the City, interest rate conditions can also affect investment earnings, debt financing costs, and the timing and affordability of capital projects.

Housing and construction activity remain important components of Washington's and the Seattle-area economy. Elevated construction and financing costs continue to affect the feasibility and pace of residential and commercial development. At the same time, changes in interest rates and population and employment trends can influence housing demand and development activity. These factors are relevant to local government finances because construction and development activity can affect permit revenues, property values, utility-related revenues, and other sources of City revenue.

Overall, the current economic environment can be characterized as one of continued but moderate economic growth accompanied by renewed inflationary pressure and a more balanced labor market. The global economy has demonstrated resilience, but geopolitical conflicts, energy prices, trade conditions, financial market volatility, and uncertainty surrounding technology-driven investment continue to present risks. At the national and state levels, economic activity remains positive but is no longer characterized by the rapid expansion experienced during earlier periods of recovery. Washington's labor market has softened, while the Seattle region continues to maintain a substantial and diversified economic base.

General/Street Fund Revenue Sources

Sales & Use Tax (RCW 82.14)

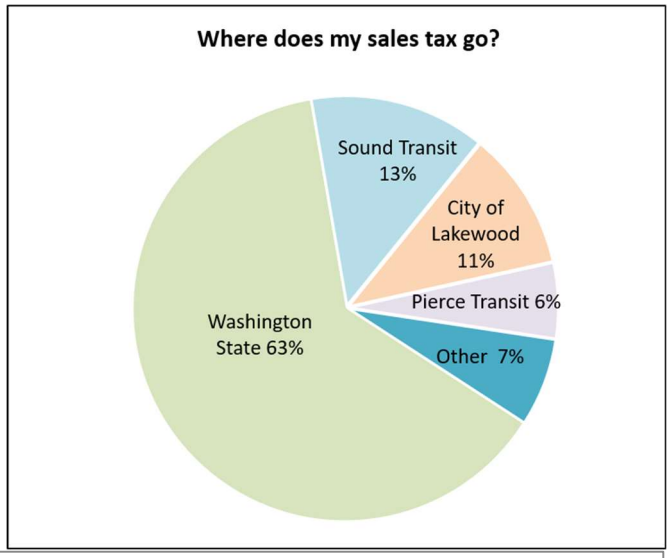
The City of Lakewood imposes a 1.0% local sales and use tax to support general government programs. This consists of the basic 0.5% sales and use tax and an additional 0.5% sales and use tax authorized under state law. The tax applies to taxable retail sales and uses occurring within the City, including purchases of tangible personal property and certain taxable services. Washington's retail sales tax applies to a number of services, including construction and repair services. Revenues from the City's local sales and use tax are accounted for in the General Fund.

The combined retail sales and use tax rate in Lakewood is currently 10.3%. The rate consists of 6.5% for the State of Washington and 3.8% in local taxes, including the City of Lakewood's 1.0% share, Sound Transit, Pierce Transit, and other local taxing jurisdictions.

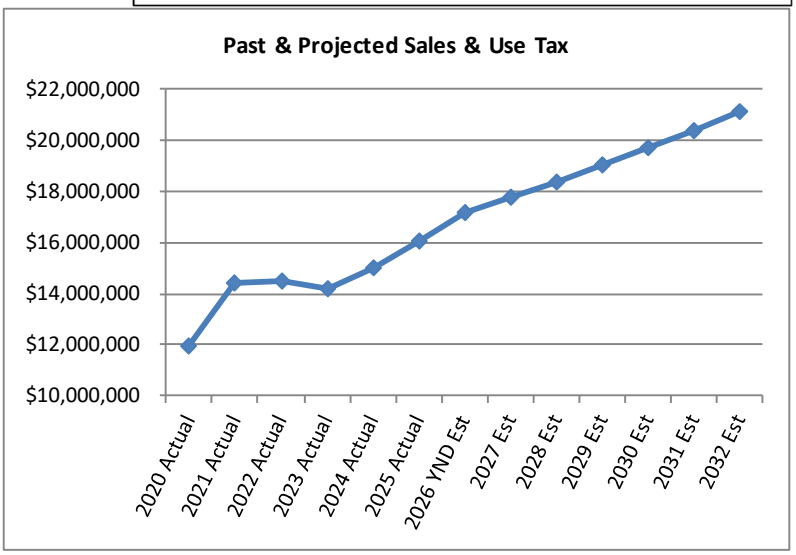
Of the City's 1.0% local sales and use tax, Lakewood retains approximately 0.84%, with the remaining 0.16% distributed to Pierce County and the State pursuant to state law. The City's current tax information identifies Pierce County as receiving 15% of the 1.0% City tax and the State as receiving 1% of the 1.0% City tax.

Washington law authorizes cities to impose local sales and use taxes under RCW 82.14.030. The statute also provides for a 15% distribution to the county under specified circumstances for the additional city sales and use tax authorized under RCW 82.14.030(2).

Agency	Effective 7/1/2026	Previous Rate
State of Washington	6.50%	6.50%
City of Lakewood	1.00%	1.00%
City of Lakewood 1/10th of 1% for Public Safety	0.10%	-
Pierce County 1/10th of 1% for Public Safety	0.10%	-
Criminal Justice Sales Tax	0.10%	0.10%
Pierce Transit	0.60%	0.60%
Sound Transit	1.40%	1.40%
Pierce County Housing & Related Services	0.10%	0.10%
Pierce County Juvenile Facilities	0.10%	0.10%
Zoo-Park Fee	0.10%	0.10%
South Sound 911	0.10%	0.10%
Pierce County Mental Health & Chemical Dependency	0.10%	0.10%
Total	**10.30%**	**10.10%**



Year	Sales & Use Tax	% of G/S Oper Rev	Chg Over Prior Year $	Chg Over Prior Year %
2020 Actual	$ 11,946,044	28.9%	$ (8,960)	-0.1%
2021 Actual	$ 14,413,902	31.1%	$ 2,467,858	20.7%
2022 Actual	$ 14,471,103	30.7%	$ 57,201	0.4%
2023 Actual	$ 14,221,039	29.8%	$ (250,064)	-1.7%
2024 Actual	$ 15,005,306	29.3%	$ 784,267	5.5%
2025 Actual	$ 16,040,469	28.6%	$ 1,035,163	6.9%
2026 YND Est	$ 17,170,000	31.3%	$ 1,129,531	7.0%
2027 Est	$ 17,771,000	31.2%	$ 601,000	3.5%
2028 Est	$ 18,393,000	31.4%	$ 622,000	3.5%
2029 Est	$ 19,036,800	31.7%	$ 643,800	3.5%
2030 Est	$ 19,703,100	31.9%	$ 666,300	3.5%
2031 Est	$ 20,392,700	32.1%	$ 689,600	3.5%
2032 Est	$ 21,106,400	32.3%	$ 713,700	3.5%
Average 6 Year Change (2020 - 2025)				5.7%

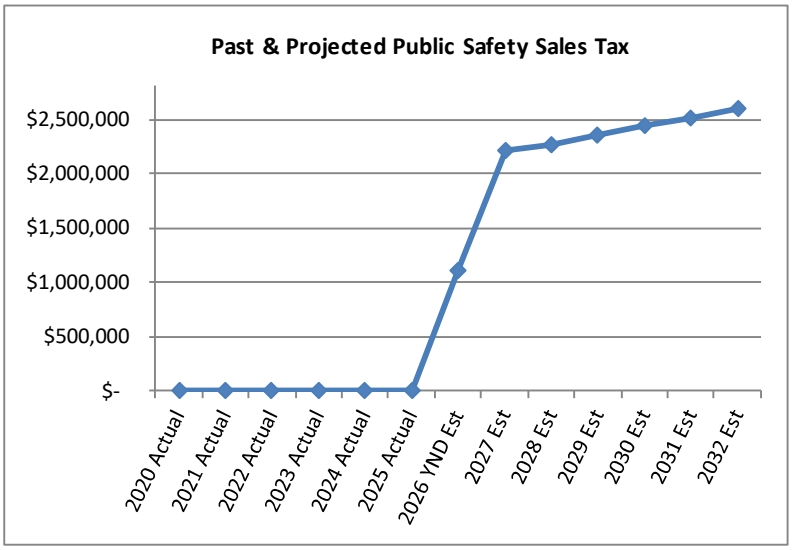


Public Safety Sales Tax

House Bill 2015, enacted during the 2025 Washington State legislative session, authorized cities and counties to impose a one-tenth of one percent (0.1%) sales and use tax to fund public safety services, giving local governments a dedicated revenue source to respond to growing demands on their criminal justice systems. In April 2026, the City Council adopted the tax via Ordinance No. 850, enabling the collection of approximately 10 cents on every $100 of taxable purchases, with funds retained and directed at the local level. A significant share of this revenue is expected to support public defense, as cities face increasing pressure to meet state-imposed standards for indigent defense services, including limits on attorney caseloads, requirements for adequate staffing, and access to support services such as investigators and interpreters. These mandates have substantially increased the cost of providing constitutionally required legal representation, and the new tax provides a mechanism for jurisdictions to expand contracts, hire additional attorneys, and improve the quality and timeliness of defense services while maintaining compliance with those requirements.

The public safety sales and use tax is effective July 1. 2026. The first full distribution of taxes will occur with the September 2026 distribution period with the potential for some exceptions in July and August due to payments received prior to the due date.

Year	Public Safety Sales Tax	% of G/S Oper Rev	Chg Over Prior Year	
			$	%
2020 Actual	$ -	0.0%	$ -	n/a
2021 Actual	$ -	0.0%	$ -	n/a
2022 Actual	$ -	0.0%	$ -	n/a
2023 Actual	$ -	0.0%	$ -	n/a
2024 Actual	$ -	0.0%	$ -	n/a
2025 Actual	$ -	0.0%	$ -	n/a
2026 YND Est	$ 1,101,700	2.0%	$ 1,101,700	n/a
2027 Est	$ 2,204,400	3.8%	$ 1,102,700	100.1%
2028 Est	$ 2,270,500	3.8%	$ 66,100	3.0%
2029 Est	$ 2,350,000	3.9%	$ 79,500	3.5%
2030 Est	$ 2,432,300	3.9%	$ 82,300	3.5%
2031 Est	$ 2,517,400	3.9%	$ 85,100	3.5%
2032 Est	$ 2,605,500	3.9%	$ 88,100	3.5%
Average 6 Year Change (2020 - 2025)				n/a



Property Tax — RCW 84.52 and RCW 84.55

Washington State's property tax system is primarily a budget-based system for local taxing districts. Each year, the City Council establishes the amount of property tax revenue the City intends to collect for the following year, subject to constitutional and statutory limitations. The Pierce County Assessor then calculates the City's levy rate based on the amount authorized by the City Council and the total assessed value of taxable property within the City. The County Assessor is responsible for determining assessed values and calculating and certifying levy rates for taxing districts.

Three factors determine the City's property tax levy and an individual property's tax obligation:

- Levy Amount — the total dollar amount of property tax revenue authorized to be collected by the City.
- Levy Rate — the amount of property tax imposed per $1,000 of assessed value.
- Assessed Value — the value assigned to taxable property by the County Assessor for property tax purposes. Assessed values are intended to reflect the property's true and fair value and are updated in accordance with state law.

Washington's Constitution generally limits the combined regular property tax rate imposed by the State and local taxing districts on an individual property to 1% of the property's true and fair value, or $10 per $1,000 of assessed value. This is commonly referred to as the constitutional $10 limit. Certain statutory and voter-approved levies are subject to separate limitations or exceptions.

For cities, state law establishes a maximum regular property tax levy rate. Lakewood's maximum regular levy rate is $3.60 per $1,000 of assessed value, consisting of the $3.375 regular city levy rate and an additional $0.225 per $1,000 for the Firemen's Pension Fund. The City's actual levy rate is generally below the statutory maximum because the rate is based on the amount of revenue authorized by the City Council and the City's total assessed valuation.

Annual Levy Limit

State law limits the growth of a taxing district's regular property tax levy from one year to the next. For taxing districts with populations of 10,000 or more, such as Lakewood, the normal limit factor is the lesser of 101% or 100% plus the annual rate of inflation, as measured by the Implicit Price Deflator (IPD) for personal consumption expenditures. The district must adopt an ordinance or resolution authorizing an increase over the prior year's levy.

When the IPD is 1% or greater, the applicable limit factor is generally 101%, allowing the City to increase its regular property tax levy by up to 1% over the prior year's levy, subject to applicable statutory adjustments and limitations.

When the IPD is less than 1%, the normal limit factor is reduced to 100% plus the IPD. For example, if the applicable IPD were 0.50%, the City's regular levy would ordinarily be limited to a 0.50% increase over the prior year's levy.

Substantial Need

State law provides an additional option for taxing districts with populations of 10,000 or more when the normal inflation-based limit is less than 1%. Upon a finding of substantial need, the City Council may adopt a separate ordinance or resolution establishing a higher limit factor, up to a maximum of 101%. The substantial-need action requires the enhanced voting threshold established by state law and applies to taxes collected in the following year only.

This provision allows the City, when authorized and determined to be necessary by the City Council, to increase its regular property tax levy by up to 1% even when the applicable IPD is below 1%. The substantial-need provision does not create an automatic increase; it requires specific Council action each year in which the City intends to use it.

City Council and Levy Rate

Each year, the City Council adopts an ordinance authorizing the City's property tax levy. The Council establishes the dollar amount of property tax revenue to be collected, while the Pierce County Assessor calculates the levy rate necessary to collect the authorized amount based on the City's assessed valuation and applicable statutory limitations.

Changes in assessed valuation do not automatically result in a corresponding increase in City property tax revenue. Because the City's regular levy is subject to statutory growth limitations, increases in assessed valuation generally result in a lower levy rate when the City increases its levy by the maximum amount allowed. Conversely, changes in assessed valuation can affect the levy rate required to generate the City's authorized levy amount.
State law also provides additional levy capacity for certain changes in the property tax base, including new construction, improvements to property, and increases in the assessed value of state-assessed property, among other statutory adjustments. These amounts are in addition to the regular levy growth limitation.

Property Tax Revenue

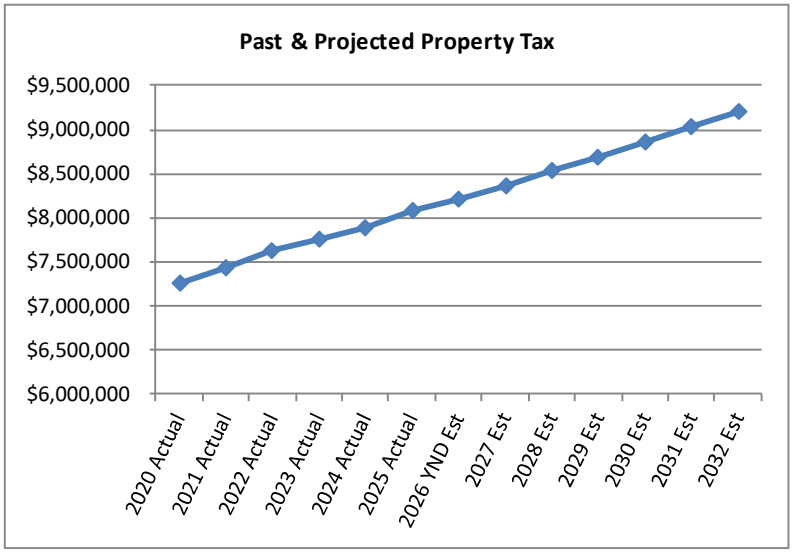
Property tax is one of the City's most stable General Fund revenue sources and supports a broad range of City services, including police, public works, parks, community services, and general governmental operations.

The City's property tax revenue is influenced by the statutory levy limit, the amount authorized by the City Council, changes in assessed valuation, new construction, and other adjustments permitted under state law.

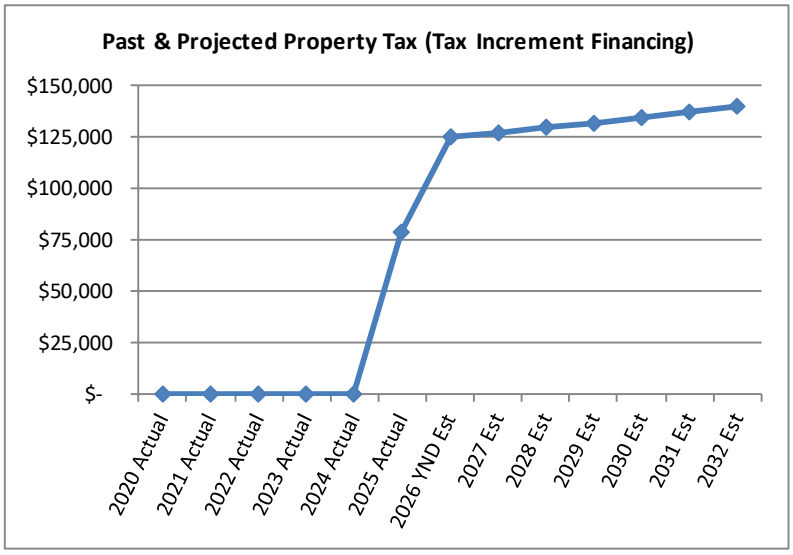
The applicable IPD is established annually by the State Department of Revenue based on the percentage change in the implicit price deflator for personal consumption expenditures published by the federal Bureau of Economic Analysis. Because the IPD is determined annually, the applicable rate for each tax year is incorporated into the City's annual property tax levy process.

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

Year	Property Tax	% of G/S Oper Rev	Chg Over Prior Year $	Chg Over Prior Year %
2020 Actual	$ 7,259,756	17.6%	$ 100,313	1.4%
2021 Actual	$ 7,431,434	16.0%	$ 171,678	2.4%
2022 Actual	$ 7,636,449	16.2%	$ 205,015	2.8%
2023 Actual	$ 7,762,883	16.3%	$ 126,434	1.7%
2024 Actual	$ 7,887,849	15.4%	$ 124,966	1.6%
2025 Actual	$ 8,069,883	14.4%	$ 182,034	2.3%
2026 YND Est	$ 8,215,000	14.6%	$ 145,117	1.8%
2027 Est	$ 8,371,100	14.5%	$ 156,100	1.9%
2028 Est	$ 8,530,200	14.4%	$ 159,100	1.9%
2029 Est	$ 8,692,300	14.2%	$ 162,100	1.9%
2030 Est	$ 8,857,500	14.1%	$ 165,200	1.9%
2031 Est	$ 9,025,800	14.0%	$ 168,300	1.9%
2032 Est	$ 9,197,300	13.9%	$ 171,500	1.9%
			Average 6 Year Change (2020 - 2025)	1.9%



Year	Property Tax Tax Increment	% of G/S Oper Rev	Chg Over Prior Year $	Chg Over Prior Year %
2020 Actual	$ -	0.0%	$ -	n/a
2021 Actual	$ -	0.0%	$ -	n/a
2022 Actual	$ -	0.0%	$ -	n/a
2023 Actual	$ -	0.0%	$ -	n/a
2024 Actual	$ -	0.0%	$ -	n/a
2025 Actual	$ 78,542	0.6%	$ 78,542	n/a
2026 YND Est	$ 125,000	1.1%	$ 46,458	59.2%
2027 Est	$ 127,400	1.3%	$ 2,400	1.9%
2028 Est	$ 129,800	1.4%	$ 2,400	1.9%
2029 Est	$ 132,300	1.5%	$ 2,500	1.9%
2030 Est	$ 134,800	1.4%	$ 2,500	1.9%
2031 Est	$ 137,400	1.3%	$ 2,600	1.9%
2032 Est	$ 140,000	1.3%	$ 2,600	1.9%
			Average 6 Year Change (2020 - 2025)	n/a

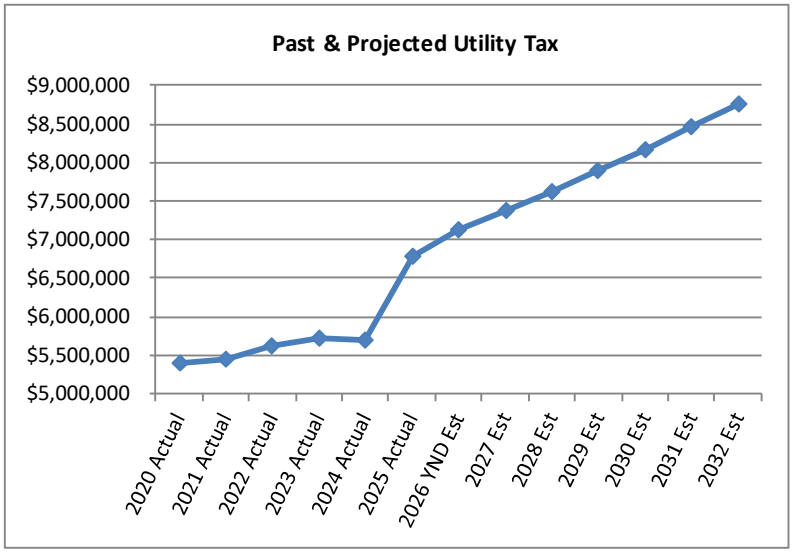


Utility Tax (RCW 35.21.870)

The City of Lakewood is authorized under RCW 35.22.280(32) to levy a business and occupation (B&O) tax on public utility businesses operating within the City. Lakewood exercises this authority through its utility tax, which is imposed on the gross income generated by taxable utility services within City limits. Taxable utilities include electric, natural gas, cable television, cellular and telephone services, solid waste, and stormwater. Utility tax revenue is a general-purpose revenue source deposited into the General Fund.

Effective January 1, 2025, the City increased the utility tax rate on electric and natural gas services from 5% to 6%, the maximum rate permitted without voter approval under RCW 35.21.870. The 6% rate is consistent with the City's existing utility tax rates on telephone, cellular, cable television, solid waste, and stormwater services and is generally consistent with rates imposed by surrounding jurisdictions. Internet and satellite television services are not subject to local utility taxation, while cable television is subject to special statutory provisions.

Year	Utility Tax	% of G/S Oper Rev	Chg Over Prior Year $	Chg Over Prior Year %
2020 Actual	$ 5,402,943	13.1%	$ (172,408)	-3.1%
2021 Actual	$ 5,436,800	11.7%	$ 33,857	0.6%
2022 Actual	$ 5,628,300	11.9%	$ 191,500	3.5%
2023 Actual	$ 5,732,027	12.0%	$ 103,727	1.8%
2024 Actual	$ 5,688,057	11.1%	$ (43,970)	-0.8%
2025 Actual	$ 6,785,193	12.1%	$ 1,097,136	19.3%
2026 YND Est	$ 7,122,860	13.0%	$ 337,667	5.0%
2027 Est	$ 7,372,100	12.9%	$ 249,240	3.5%
2028 Est	$ 7,630,100	13.0%	$ 258,000	3.5%
2029 Est	$ 7,897,100	13.1%	$ 267,000	3.5%
2030 Est	$ 8,173,600	13.2%	$ 276,500	3.5%
2031 Est	$ 8,459,700	13.3%	$ 286,100	3.5%
2032 Est	$ 8,755,700	13.4%	$ 296,000	3.5%
			Average 6 Year Change (2020 - 2025)	4.3%



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

Parks Sales & Use Tax (RCW 82.14.400)

In September 2000, Pierce County voters approved Proposition 1 authorizing a 0.1% (one-tenth of one percent) local sales and use tax to provide funding for regional and local parks, accredited zoos, aquariums, and wildlife preserves. The tax was imposed beginning January 1, 2001, and was established as a dedicated funding source intended to expand, rather than replace, existing funding for these purposes.

The tax revenues are divided into two primary allocations. Fifty percent is distributed to the Zoo/Trek Authority, while the remaining 50% is distributed among Pierce County and eligible cities and metropolitan park districts based on the most recent state-certified population figures.

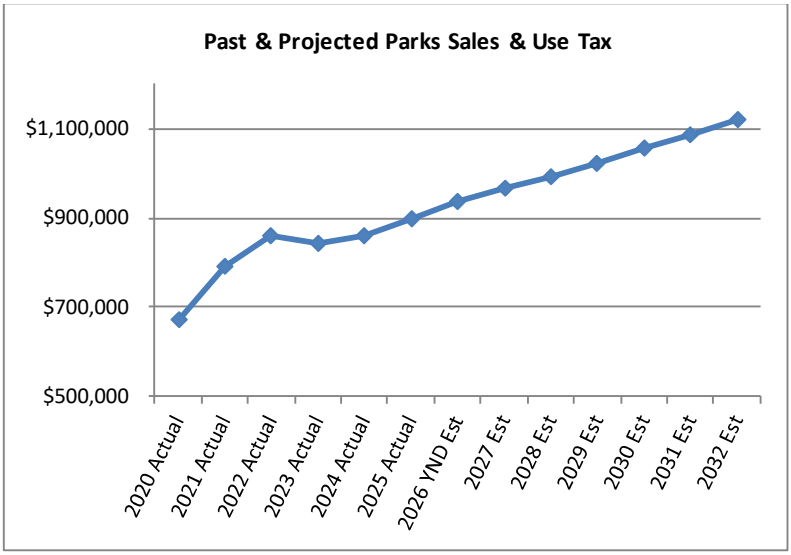
The City of Lakewood receives its allocation from Pierce County based on the City's share of the applicable population distribution. The City receives these revenues monthly, and the funds are deposited into the General Fund and used to support eligible parks and recreation purposes.

Parks sales tax revenues provide an ongoing funding source for the City's parks system including parks programs and operation and maintenance while reducing the reliance on General Fund resources for these purposes.

Parks sales tax revenue is influenced primarily by retail sales activity within Pierce County and changes in the City's population relative to other participating jurisdictions. Because the revenue is based on sales activity, annual collections may fluctuate with economic conditions, consumer spending, and changes in taxable sales.

For budget purposes, the City uses current State and County revenue information and historical collections to develop its forecast. Because the revenue is dedicated to parks and recreation purposes, fluctuations in collections directly affect the resources available for eligible parks programs and operations and maintenance.

Year	Parks Sales & Use Tax	% of G/S Oper Rev	Chg Over Prior Year $	Chg Over Prior Year %
2020 Actual	$ 671,080	1.6%	$ 7,425	1.1%
2021 Actual	$ 789,461	1.7%	$ 118,381	17.6%
2022 Actual	$ 858,957	1.8%	$ 69,496	8.8%
2023 Actual	$ 840,609	1.8%	$ (18,348)	-2.1%
2024 Actual	$ 859,604	1.7%	$ 18,995	2.3%
2025 Actual	$ 897,496	1.6%	$ 37,892	4.4%
2026 YND Est	$ 937,000	1.7%	$ 39,504	4.4%
2027 Est	$ 965,100	1.7%	$ 28,100	3.0%
2028 Est	$ 994,100	1.7%	$ 29,000	3.0%
2029 Est	$ 1,023,900	1.7%	$ 29,800	3.0%
2030 Est	$ 1,054,600	1.7%	$ 30,700	3.0%
2031 Est	$ 1,086,200	1.7%	$ 31,600	3.0%
2032 Est	$ 1,118,800	1.7%	$ 32,600	3.0%
			Average 6 Year Change (2020 - 2025)	5.6%



Natural Gas Use Tax (RCW 82.14.230)

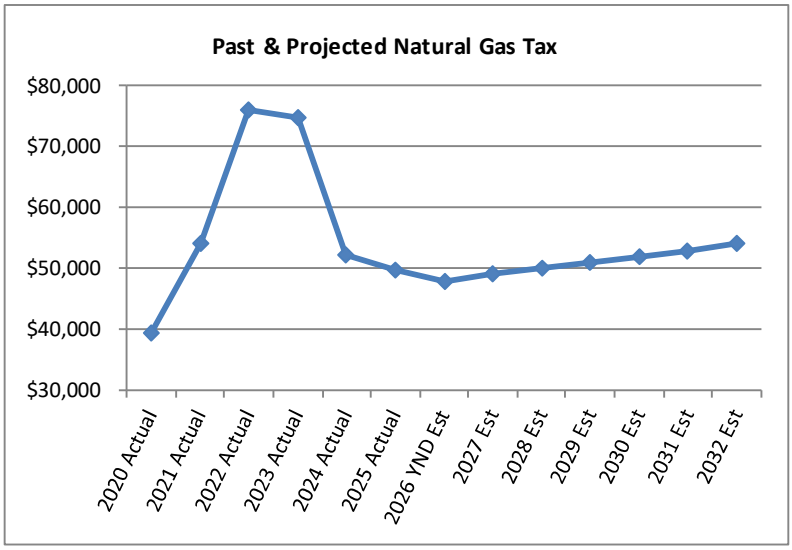
The City imposed as authorized under state law a use tax on the privilege of using natural or manufactured gas within the City when the gas is purchased for use as a consumer and the seller has not already paid the applicable public utility tax. The tax is calculated based on the value of the natural or manufactured gas used and the applicable city tax rate.

The Washington State Department of Revenue administers and collects the natural gas use tax. The local portion of the tax is transmitted by the State Treasurer to the applicable city. Distributions to cities are made monthly.

Natural gas use tax revenues are deposited into the General Fund and are available to support general governmental purposes. Because the tax is based on the value of natural gas consumed within the City, annual revenue may fluctuate with natural gas prices and consumption.

The City forecasts natural gas use tax revenue based on historical collections, current consumption patterns, and available State revenue information. The revenue is considered an ongoing General Fund revenue source but may vary from year to year based on market conditions and changes in natural gas usage.

Year	Natural Gas Use Tax	% of G/S Oper Rev	Chg Over Prior Year $	Chg Over Prior Year %
2020 Actual	$ 39,494	0.1%	$ (10,983)	-21.8%
2021 Actual	$ 54,213	0.1%	$ 14,719	37.3%
2022 Actual	$ 76,041	0.2%	$ 21,828	40.3%
2023 Actual	$ 74,873	0.2%	$ (1,168)	-1.5%
2024 Actual	$ 52,405	0.1%	$ (22,468)	-30.0%
2025 Actual	$ 49,871	0.1%	$ (2,534)	-4.8%
2026 YND Est	$ 48,000	0.1%	$ (1,871)	-3.8%
2027 Est	$ 49,000	0.1%	$ 1,000	2.1%
2028 Est	$ 50,000	0.1%	$ 1,000	2.0%
2029 Est	$ 51,000	0.1%	$ 1,000	2.0%
2030 Est	$ 52,000	0.1%	$ 1,000	2.0%
2031 Est	$ 53,000	0.1%	$ 1,000	1.9%
2032 Est	$ 54,100	0.1%	$ 1,100	2.1%
Average 6 Year Change (2020 - 2025)				4.4%



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Criminal Justice Sales Tax (RCW 82.14.340)

The Criminal Justice Sales Tax is a 0.1% local option sales and use tax authorized under state law. The tax is collected by the Washington State Department of Revenue and distributed to counties and cities according to the statutory allocation formula.

Of the revenues generated, 10% is distributed to the county in which the tax is collected. The remaining 90% is distributed among the county and cities within the county based on population, using population figures as determined by the Office of Financial Management.

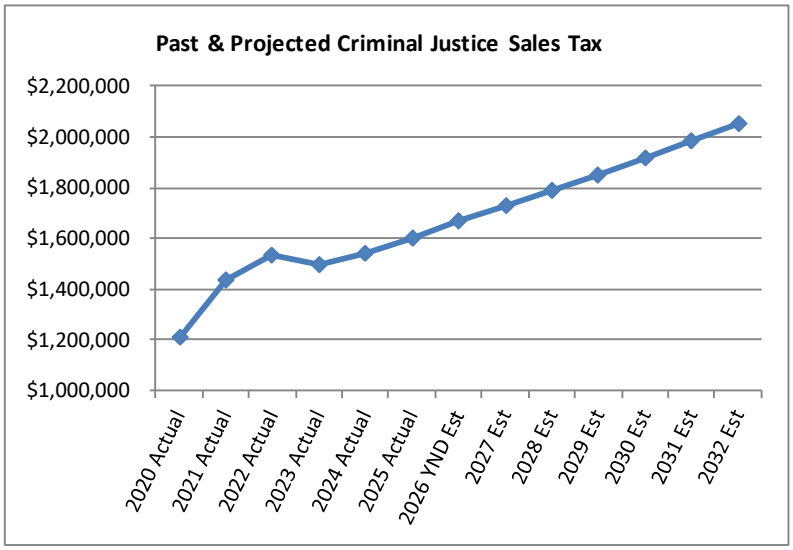
Revenues received from the Criminal Justice Sales Tax are restricted to criminal justice purposes. Eligible uses include activities that substantially assist the criminal justice system, including certain domestic violence services and programs. Cities and counties may also enter into agreements to jointly expend these revenues for criminal justice purposes that provide a mutual benefit. Eligible activities may include the construction, improvement, or expansion of jails, court facilities, juvenile justice facilities, and other qualifying criminal justice programs and facilities.

The City receives its allocation based on its share of the applicable county population distribution. Revenues are deposited into the General Fund and are used to support eligible criminal justice and public safety expenditures.

Criminal Justice Sales Tax revenue is influenced primarily by taxable sales activity within Pierce County and changes in population among the participating jurisdictions. Because the revenue is based on sales activity, collections may fluctuate with economic conditions and consumer spending.

The City forecasts Criminal Justice Sales Tax using historical collections, current economic conditions, population estimates, and available State and County revenue information. Because the revenues are restricted, changes in collections directly affect the resources available for eligible criminal justice expenditures.

Year	Criminal Justice Sales Tax	% of G/S Oper Rev	Chg Over Prior Year $	Chg Over Prior Year %
2020 Actual	$ 1,213,087	2.9%	$ 34,029	2.9%
2021 Actual	$ 1,434,092	3.1%	$ 221,005	18.2%
2022 Actual	$ 1,530,752	3.2%	$ 96,660	6.7%
2023 Actual	$ 1,495,607	3.1%	$ (35,145)	-2.3%
2024 Actual	$ 1,538,344	3.0%	$ 42,737	2.9%
2025 Actual	$ 1,605,417	2.9%	$ 67,073	4.4%
2026 YND Est	$ 1,670,000	3.0%	$ 64,583	4.0%
2027 Est	$ 1,728,400	3.0%	$ 58,400	3.5%
2028 Est	$ 1,788,900	3.0%	$ 60,500	3.5%
2029 Est	$ 1,851,500	3.0%	$ 62,600	3.5%
2030 Est	$ 1,916,300	3.1%	$ 64,800	3.5%
2031 Est	$ 1,983,400	3.1%	$ 67,100	3.5%
2032 Est	$ 2,052,800	3.1%	$ 69,400	3.5%
Average 6 Year Change (2020 - 2025)				5.4%



Gambling Excise Tax (RCW 9.46)

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

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

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

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

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

State law provides that gambling tax revenues collected by a city must be used primarily for public safety purposes. This requirement provides the City with flexibility to use gambling tax revenues for public safety activities, rather than restricting the revenues solely to enforcement of gambling laws.

Gambling excise tax revenues are deposited into the General Fund and provide an ongoing source of funding for public safety. Because the tax is based on gambling activity and associated receipts within the City, annual revenue can fluctuate based on changes in the number and type of licensed gambling activities, economic conditions, and gambling activity levels.

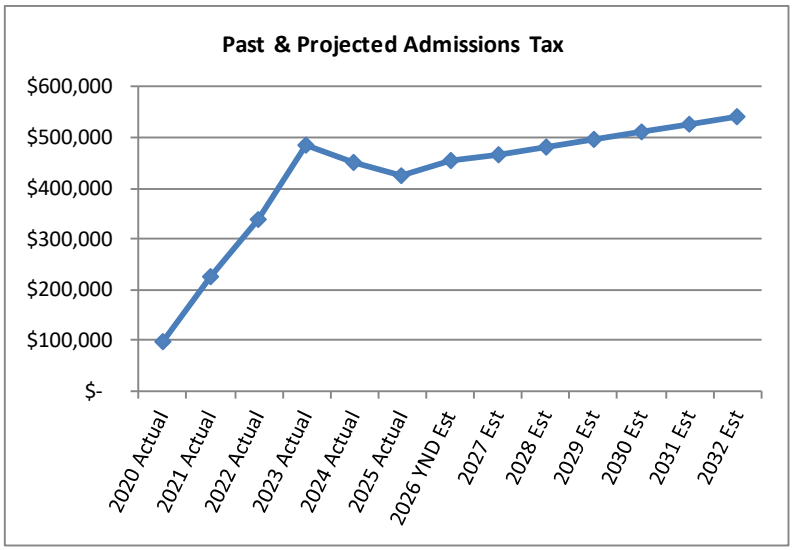
The majority of the City's gambling tax comes from card rooms (approximately 94%) and the remainder comes primarily from punchboards and pull-tabs. Gambling taxes are due by the 15th day of the month following the month in which the tax is accrued.

Year	Gambling Tax	% of G/S Oper Rev	Chg Over Prior Year $	Chg Over Prior Year %
2020 Actual	$ 1,910,429	4.6%	$ (1,189,384)	-38.4%
2021 Actual	$ 3,786,769	8.2%	$ 1,876,340	98.2%
2022 Actual	$ 3,931,398	8.3%	$ 144,629	3.8%
2023 Actual	$ 3,048,637	6.4%	$ (882,761)	-22.5%
2024 Actual	$ 2,574,532	5.0%	$ (474,105)	-15.6%
2025 Actual	$ 2,509,606	4.5%	$ (64,926)	-2.5%
2026 YND Est	$ 2,510,000	4.5%	$ 394	0.0%
2027 Est	$ 2,560,100	4.4%	$ 50,100	2.0%
2028 Est	$ 2,611,300	4.4%	$ 51,200	2.0%
2029 Est	$ 2,663,500	4.4%	$ 52,200	2.0%
2030 Est	$ 2,716,800	4.3%	$ 53,300	2.0%
2031 Est	$ 2,771,100	4.3%	$ 54,300	2.0%
2032 Est	$ 2,826,400	4.3%	$ 55,300	2.0%
Average 6 Year Change (2020 - 2025)				5.2%

Admissions Tax (RCW 35.21.280)

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

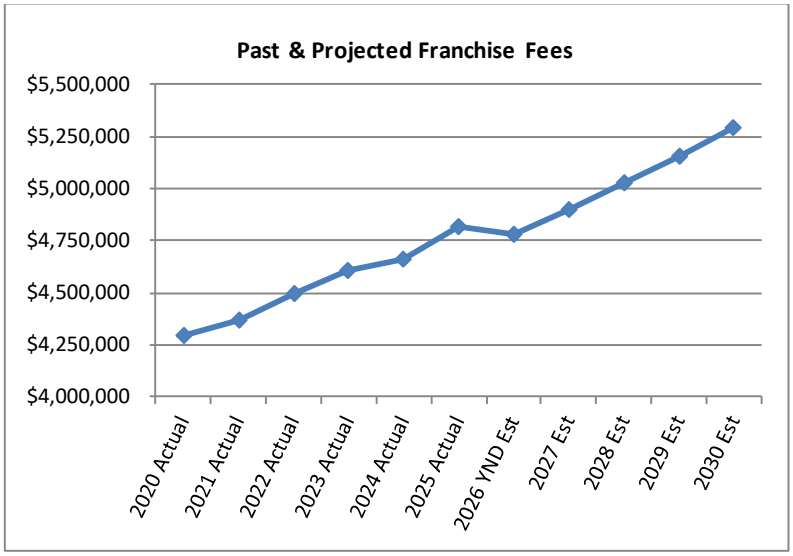
Year	Admissions Tax	% of G/S Oper Rev	Chg Over Prior Year $	Chg Over Prior Year %
2020 Actual	$ 96,599	0.2%	$ (408,280)	-80.9%
2021 Actual	$ 226,165	0.5%	$ 129,566	134.1%
2022 Actual	$ 337,384	0.7%	$ 111,219	49.2%
2023 Actual	$ 484,965	1.0%	$ 147,581	43.7%
2024 Actual	$ 451,853	0.9%	$ (33,112)	-6.8%
2025 Actual	$ 423,502	0.8%	$ (28,351)	-6.3%
2026 YND Est	$ 454,000	0.8%	$ 30,498	7.2%
2027 Est	$ 467,600	0.8%	$ 13,600	3.0%
2028 Est	$ 481,600	0.8%	$ 14,000	3.0%
2029 Est	$ 496,000	0.8%	$ 14,400	3.0%
2030 Est	$ 510,900	0.8%	$ 14,900	3.0%
2031 Est	$ 526,200	0.8%	$ 15,300	3.0%
2032 Est	$ 542,000	0.8%	$ 15,800	3.0%
Average 6 Year Change (2020 - 2025)				56.4%



Franchise Fees

Franchise fees are charges imposed on private utilities for their use of City streets and other public property to install and maintain utility infrastructure, as well as to recover the City's costs of administering franchise agreements. For electric, natural gas, and telephone utilities, state law limits franchise fees to the City's actual administrative costs directly associated with receiving and approving permits, licenses, and franchise agreements. Cable television franchise fees are governed by the Federal Cable Communications Policy Act of 1996 and are negotiated with cable providers, subject to a maximum of 5% of gross revenues.

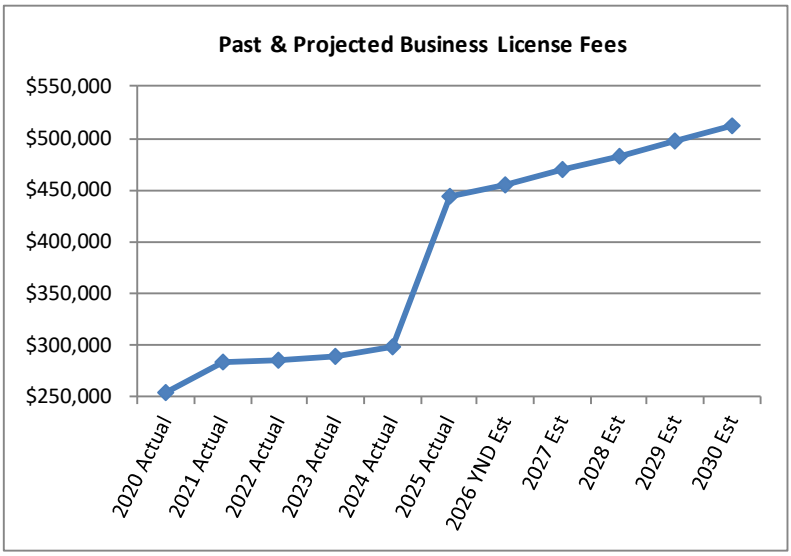
Year	Franchise Fees	% of G/S Oper Rev	Chg Over Prior Year $	Chg Over Prior Year %
2020 Actual	$ 4,289,904	10.4%	$ 144,766	3.5%
2021 Actual	$ 4,364,450	9.4%	$ 74,546	1.7%
2022 Actual	$ 4,494,718	9.5%	$ 130,268	3.0%
2023 Actual	$ 4,606,254	9.7%	$ 111,536	2.5%
2024 Actual	$ 4,662,778	9.1%	$ 56,524	1.2%
2025 Actual	$ 4,820,565	8.6%	$ 157,787	3.4%
2026 YND Est	$ 4,777,400	8.5%	$ (43,165)	-0.9%
2027 Est	$ 4,900,200	8.5%	$ 122,800	2.6%
2028 Est	$ 5,026,400	8.5%	$ 126,200	2.6%
2029 Est	$ 5,156,100	8.5%	$ 129,700	2.6%
2030 Est	$ 5,289,400	8.4%	$ 133,300	2.6%
2031 Est	$ 5,426,300	8.4%	$ 136,900	2.6%
2032 Est	$ 5,567,100	8.4%	$ 140,800	2.6%
Average 6 Year Change (2020 - 2025)				2.1%



Business License

Businesses located or doing business in the City must obtain a local business license prior to commencing operations. Business license fees are set by the City Council and may be changed from time to time. Effective January 1, 2025, the cost of a general business license increases from $60 to $90 for a 12-month period. Additional fees may apply to specialty businesses. Organizations exempt from taxation under 26 USC 501(C)(3) and (4) must apply and obtain a business license but are exempt from the business license fee. The number of business licenses in a given year range between 3,800 – 4,200 with roughly 3,800 renewals annually. The higher figure includes temporary and construction contractor licenses.

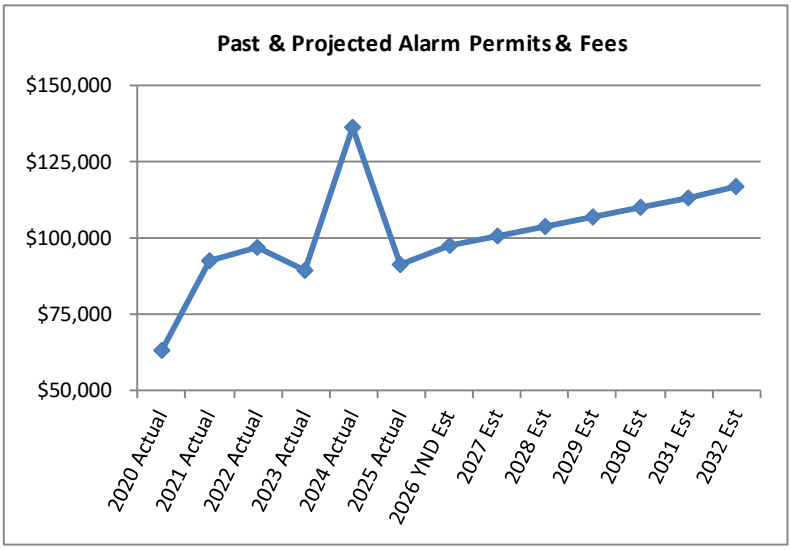
Year	Business License Fees	% of G/S Oper Rev	Chg Over Prior Year $	Chg Over Prior Year %
2020 Actual	$ 254,104	0.6%	$ (38,385)	-13.1%
2021 Actual	$ 282,550	0.6%	$ 28,446	11.2%
2022 Actual	$ 285,000	0.6%	$ 2,450	0.9%
2023 Actual	$ 288,640	0.6%	$ 3,640	1.3%
2024 Actual	$ 298,315	0.6%	$ 9,675	3.4%
2025 Actual	$ 442,970	0.8%	$ 144,655	48.5%
2026 YND Est	$ 455,300	0.8%	$ 12,330	2.8%
2027 Est	$ 468,900	0.8%	$ 13,600	3.0%
2028 Est	$ 482,900	0.8%	$ 14,000	3.0%
2029 Est	$ 497,300	0.8%	$ 14,400	3.0%
2030 Est	$ 512,300	0.8%	$ 15,000	3.0%
2031 Est	$ 527,700	0.8%	$ 15,400	3.0%
2032 Est	$ 543,600	0.8%	$ 15,900	3.0%
			Average 6 Year Change (2020 - 2025)	12.4%



Alarm Permits and Fees

In December 2008, the City approved a new revised alarm ordinance and program that became effective on January 1, 2009. False alarms cost the City and citizens thousands of dollars per year and take officers away from actual emergencies. The ordinance also creates a registration process, provides for annual alarm permit fees for residential and business alarms, and provides for fees for false alarms to encourage all alarm users to maintain the reliability of and to properly use their alarm equipment. Alarm permit fees are currently $24 for commercial and residential with reduced residential rates of $12 for senior and permanently disabled. False alarms fees are $100 for each false burglar alarm activation and $200 for each false robbery or panic alarm activation.

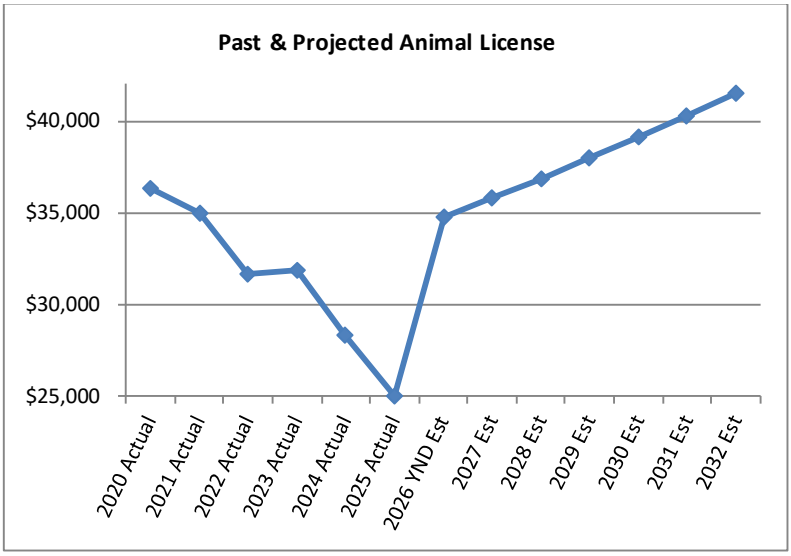
Year	Alarm Permits & Fees	% of G/S Oper Rev	Chg Over Prior Year $	Chg Over Prior Year %
2020 Actual	$ 63,533	0.2%	$ (20,815)	-24.7%
2021 Actual	$ 92,496	0.2%	$ 28,963	45.6%
2022 Actual	$ 96,803	0.2%	$ 4,307	4.7%
2023 Actual	$ 89,556	0.2%	$ (7,247)	-7.5%
2024 Actual	$ 136,481	0.3%	$ 46,925	52.4%
2025 Actual	$ 91,264	0.2%	$ (45,217)	-33.1%
2026 YND Est	$ 97,900	0.2%	$ 6,636	7.3%
2027 Est	$ 100,800	0.2%	$ 2,900	3.0%
2028 Est	$ 103,800	0.2%	$ 3,000	3.0%
2029 Est	$ 106,900	0.2%	$ 3,100	3.0%
2030 Est	$ 110,100	0.2%	$ 3,200	3.0%
2031 Est	$ 113,400	0.2%	$ 3,300	3.0%
2032 Est	$ 116,800	0.2%	$ 3,400	3.0%
			Average 6 Year Change (2020 - 2025)	7.3%



Animal License

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

Year	Animal License	% of G/S Oper Rev	Chg Over Prior Year $	Chg Over Prior Year %
2020 Actual	$ 36,376	0.1%	$ (2,462)	-6.3%
2021 Actual	$ 34,947	0.1%	$ (1,429)	-3.9%
2022 Actual	$ 31,669	0.1%	$ (3,278)	-9.4%
2023 Actual	$ 31,815	0.1%	$ 146	0.5%
2024 Actual	$ 28,341	0.1%	$ (3,474)	-10.9%
2025 Actual	$ 25,040	0.0%	$ (3,301)	-11.6%
2026 YND Est	$ 34,800	0.1%	$ 9,760	39.0%
2027 Est	$ 35,800	0.1%	$ 1,000	2.9%
2028 Est	$ 36,900	0.1%	$ 1,100	3.1%
2029 Est	$ 38,000	0.1%	$ 1,100	3.0%
2030 Est	$ 39,100	0.1%	$ 1,100	2.9%
2031 Est	$ 40,300	0.1%	$ 1,200	3.1%
2032 Est	$ 41,500	0.1%	$ 1,200	3.0%
			Average 6 Year Change (2020 - 2025)	-5.2%



State Shared Revenues

State-shared revenues are revenues collected by the State of Washington and distributed to cities and towns based on population, statutory formulas, eligibility requirements, or other provisions established by state law. For the City, these revenues provide an important source of funding for General Fund operations, public safety, transportation operations and maintenance, and transportation capital projects. A smaller portion of transportation-related state revenues may also support eligible paths and trails projects through the City's parks capital program.

Year	Criminal Justice & DUI Cities	Criminal Justice High Crime	Liquor Excise Tax	Liquor Profits	Motor Veh Fuel Tax & Multi-Modal	Total
2019 Actual	$ 167,514	$ 162,777	$ 330,276	$ 483,806	$ 1,339,408	$ 2,483,781
2020 Actual	$ 179,221	$ 427,878	$ 393,098	$ 478,969	$ 1,152,082	$ 2,631,248
2021 Actual	$ 187,341	$ 275,031	$ 436,678	$ 474,288	$ 1,267,917	$ 2,641,255
2022 Actual	$ 191,367	$ 435,580	$ 448,309	$ 493,262	$ 1,258,651	$ 2,827,169
2023 Actual	$ 216,693	$ 282,159	$ 449,632	$ 487,806	$ 1,263,788	$ 2,700,078
2024 Actual	$ 263,373	$ 213,303	$ 437,143	$ 484,265	$ 1,218,683	$ 2,616,767
2025 Actual	$ 285,631	$ 225,059	$ 413,718	$ 481,763	$ 1,205,781	$ 2,611,952
2026 YND Est	$ 283,400	$ 346,000	$ 431,700	$ 493,200	$ 1,189,979	$ 2,744,279
2027 Est	$ 292,600	$ 351,200	$ 405,500	$ 475,000	$ 1,195,025	$ 2,719,325
2028 Est	$ 298,400	$ 358,200	$ 413,600	$ 484,500	$ 1,195,025	$ 2,749,725
2029 Est	$ 304,400	$ 365,400	$ 421,900	$ 494,200	$ 1,195,025	$ 2,780,925
2030 Est	$ 310,400	$ 372,700	$ 430,300	$ 504,100	$ 1,195,025	$ 2,812,525
2031 Est	$ 316,600	$ 380,200	$ 438,900	$ 514,200	$ 1,195,025	$ 2,844,925
2032 Est	$ 322,900	$ 387,800	$ 447,700	$ 524,500	$ 1,195,025	$ 2,877,925
					Average 6 Year Change (2020 - 2025)	-0.1%

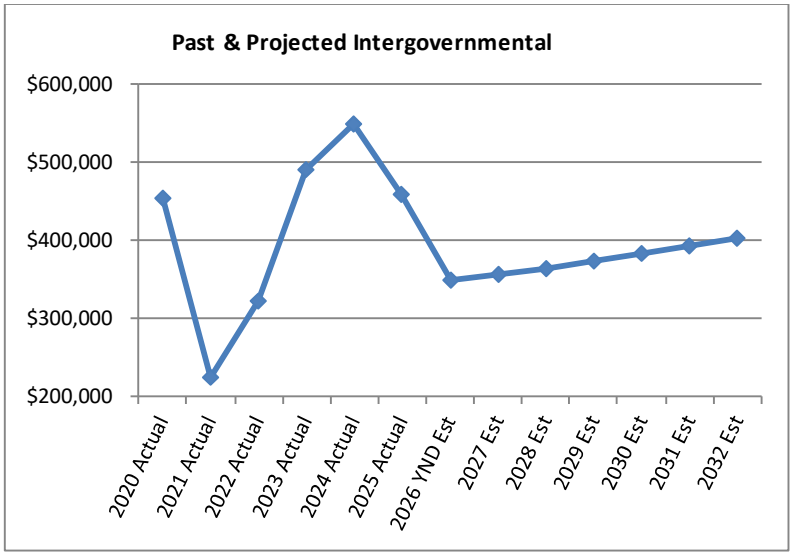
The City's state-shared revenues include criminal justice distributions, liquor excise tax, liquor-related distributions, leasehold excise tax, sales tax mitigation, state lodging tax sharing, motor vehicle fuel tax, increased motor vehicle fuel tax, and multimodal transportation revenues.

Most General Fund state-shared revenues are unrestricted or have specific statutory purposes. Transportation revenues are generally restricted to eligible transportation purposes and are accounted for separately in the City's transportation funds. State-shared revenue estimates are based primarily on State forecasts, statutory formulas, population estimates, and historical distributions.

Intergovernmental

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

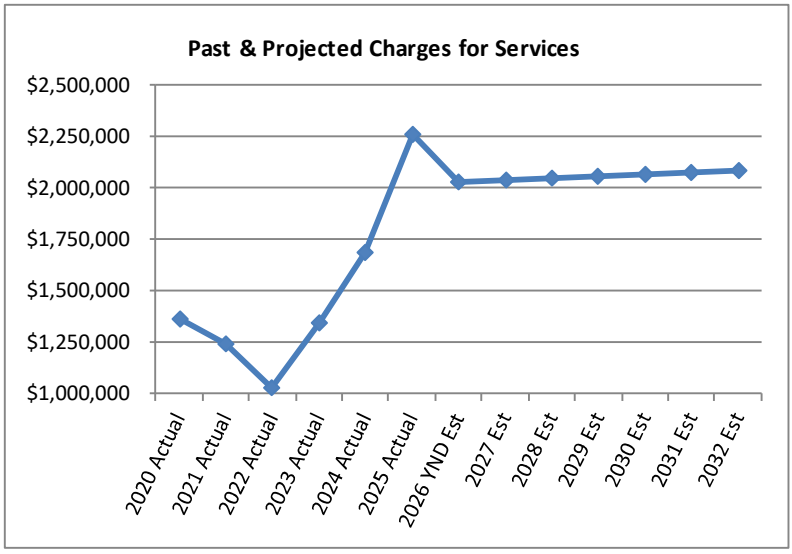
Year	Intergovt'l	% of G/S Oper Rev	Chg Over Prior Year $	Chg Over Prior Year %
2020 Actual	$ 453,830	1.1%	$ (74,256)	-14.1%
2021 Actual	$ 224,685	0.5%	$ (229,145)	-50.5%
2022 Actual	$ 321,805	0.7%	$ 97,120	43.2%
2023 Actual	$ 491,598	1.0%	$ 169,793	52.8%
2024 Actual	$ 548,669	1.1%	$ 57,071	11.6%
2025 Actual	$ 458,361	0.8%	$ (90,308)	-16.5%
2026 YND Est	$ 348,648	0.6%	$ (109,713)	-23.9%
2027 Est	$ 356,300	0.6%	$ 7,652	2.2%
2028 Est	$ 365,100	0.6%	$ 8,800	2.5%
2029 Est	$ 374,200	0.6%	$ 9,100	2.5%
2030 Est	$ 383,500	0.6%	$ 9,300	2.5%
2031 Est	$ 393,000	0.6%	$ 9,500	2.5%
2032 Est	$ 402,800	0.6%	$ 9,800	2.5%
Average 6 Year Change (2020 - 2025)				0.2%



Charges for Services

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

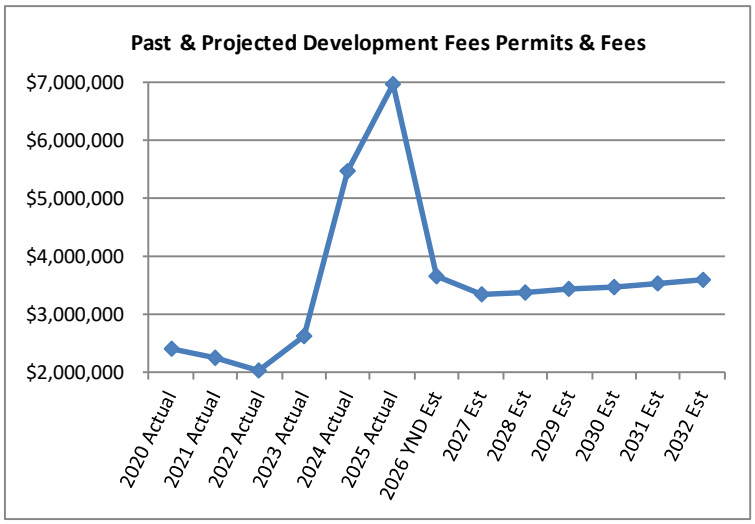
Year	Charges for Services	% of G/S Oper Rev	Chg Over Prior Year $	Chg Over Prior Year %
2020 Actual	$ 1,365,370	3.3%	$ (283,468)	-17.2%
2021 Actual	$ 1,243,338	2.7%	$ (122,032)	-8.9%
2022 Actual	$ 1,032,647	2.2%	$ (210,691)	-16.9%
2023 Actual	$ 1,341,673	2.8%	$ 309,026	29.9%
2024 Actual	$ 1,690,326	3.3%	$ 348,653	26.0%
2025 Actual	$ 2,260,609	4.0%	$ 570,283	33.7%
2026 YND Est	$ 2,030,300	3.7%	$ (230,309)	-10.2%
2027 Est	$ 2,039,000	3.6%	$ 8,700	0.4%
2028 Est	$ 2,047,800	3.5%	$ 8,800	0.4%
2029 Est	$ 2,057,400	3.4%	$ 9,600	0.5%
2030 Est	$ 2,067,200	3.3%	$ 9,800	0.5%
2031 Est	$ 2,077,100	3.3%	$ 9,900	0.5%
2032 Est	$ 2,087,200	3.2%	$ 10,100	0.5%
Average 6 Year Change (2020 - 2025)				10.9%



Development Services Permits & Fees

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

Year	Permits & Dev Fees	% of G/S Oper Rev	Chg Over Prior Year $	Chg Over Prior Year %
2020 Actual	$ 2,400,001	5.8%	$ 496,688	26.1%
2021 Actual	$ 2,267,021	4.9%	$ (132,980)	-5.5%
2022 Actual	$ 2,034,555	4.3%	$ (232,466)	-10.3%
2023 Actual	$ 2,623,919	5.5%	$ 589,364	29.0%
2024 Actual	$ 5,478,991	10.7%	$ 2,855,072	108.8%
2025 Actual	$ 6,972,613	12.4%	$ 1,493,622	27.3%
2026 YND Est	$ 3,674,296	6.7%	$ (3,298,317)	-47.3%
2027 Est	$ 3,357,800	5.9%	$ (316,496)	-8.6%
2028 Est	$ 3,378,100	5.8%	$ 20,300	0.6%
2029 Est	$ 3,432,800	5.7%	$ 54,700	1.6%
2030 Est	$ 3,488,100	5.6%	$ 55,300	1.6%
2031 Est	$ 3,544,100	5.6%	$ 56,000	1.6%
2032 Est	$ 3,600,700	5.5%	$ 56,600	1.6%
Average 6 Year Change (2020 - 2025)				31.8%



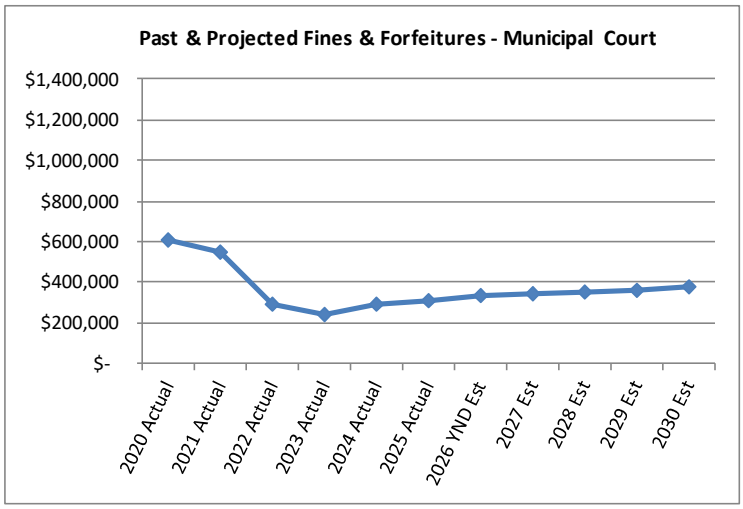
Fines & Forfeitures

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

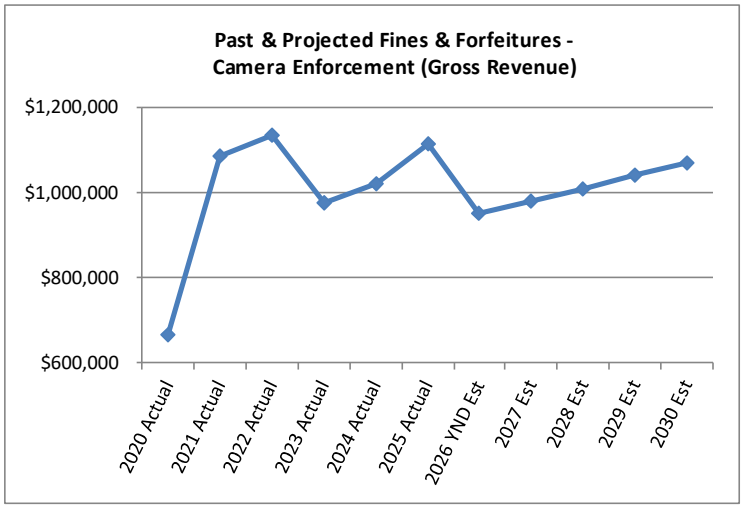
The City began operating its municipal court when it incorporated in 1996.

Fines and forfeitures are accounted for in the General Fund and include fines from municipal court, red light and school zone infractions.

Year	Court Fines & Forfeitures	% of G/S Oper Rev	Chg Over Prior Year $	Chg Over Prior Year %
2020 Actual	$ 608,137	1.5%	$ (204,581)	-25.2%
2021 Actual	$ 546,035	1.2%	$ (62,102)	-10.2%
2022 Actual	$ 288,151	0.6%	$ (257,884)	-47.2%
2023 Actual	$ 239,322	0.5%	$ (48,829)	-16.9%
2024 Actual	$ 291,236	0.6%	$ 51,914	21.7%
2025 Actual	$ 310,287	0.6%	$ 19,051	6.5%
2026 YND Est	$ 333,490	0.6%	$ 23,203	7.5%
2027 Est	$ 343,500	0.6%	$ 10,010	3.0%
2028 Est	$ 353,700	0.6%	$ 10,200	3.0%
2029 Est	$ 364,100	0.6%	$ 10,400	2.9%
2030 Est	$ 374,900	0.6%	$ 10,800	3.0%
2031 Est	$ 386,100	0.6%	$ 11,200	3.0%
2032 Est	$ 397,700	0.6%	$ 11,600	3.0%
			Average 6 Year Change (2020 - 2025)	-8.2%



Year	Fines Camera Enforcement	% of G/S Oper Rev	Chg Over Prior Year $	Chg Over Prior Year %
2020 Actual	$ 665,148	1.6%	$ (284,916)	-30.0%
2021 Actual	$ 1,083,951	2.3%	$ 418,803	63.0%
2022 Actual	$ 1,134,328	2.4%	$ 50,377	4.6%
2023 Actual	$ 973,592	2.0%	$ (160,736)	-14.2%
2024 Actual	$ 1,021,095	2.0%	$ 47,503	4.9%
2025 Actual	$ 1,115,244	2.0%	$ 94,149	9.2%
2026 YND Est	$ 950,000	1.7%	$ (165,244)	-14.8%
2027 Est	$ 978,500	1.7%	$ 28,500	3.0%
2028 Est	$ 1,007,900	1.7%	$ 29,400	3.0%
2029 Est	$ 1,038,100	1.7%	$ 30,200	3.0%
2030 Est	$ 1,069,200	1.7%	$ 31,100	3.0%
2031 Est	$ 1,101,300	1.7%	$ 32,100	3.0%
2032 Est	$ 1,134,300	1.7%	$ 33,000	3.0%
			Average 6 Year Change (2020 - 2025)	11.3%



Capital Projects – Major Revenue Sources

Real Estate Excise Tax (REET)

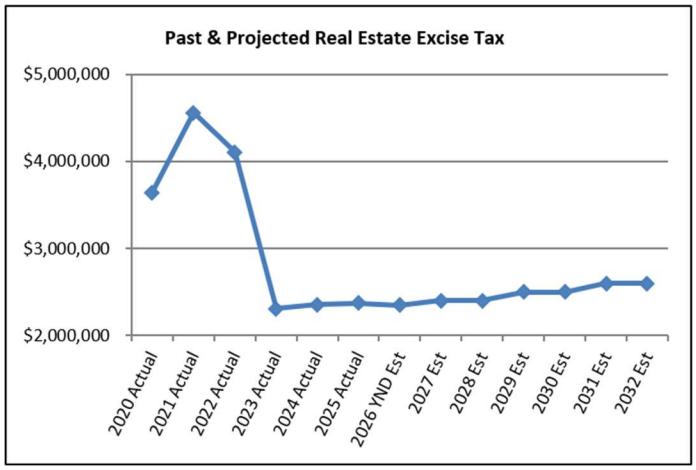
Cities and counties in Washington may impose a local Real Estate Excise Tax (REET) when real property is sold. The first local tax, known as REET 1, can be up to 0.25%. Cities and counties that plan under the Growth Management Act (GMA) may also impose a second local tax, known as REET 2, of up to 0.25%, subject to state law. The City plans under the GMA and has adopted both REET 1 and REET 2, resulting in a combined local REET rate of 0.50%. This local tax is added to the applicable state REET rate.

Pierce County collects the REET on behalf of the City and sends the City's share to the City each month. The City accounts for these revenues in the Real Estate Excise Tax Fund and uses them for eligible capital projects identified in state law and the City's Capital Facilities Plan. Historically, the City has primarily used REET revenues to fund transportation and parks projects.

REET 1 revenues may be used for a wide range of eligible capital projects identified in the City's capital plans. These include the planning, purchase, construction, repair, replacement, or improvement of streets, roads, sidewalks, lighting, traffic signals, bridges, water and sewer systems, parks, recreational facilities, law enforcement and fire facilities, trails, libraries, administrative and judicial facilities, certain airports, flood control projects, and technology infrastructure that is part of a capital project.

REET 2 provides an additional source of funding for eligible capital projects. These revenues generally must be used for projects identified in the capital facilities element of the City's comprehensive plan. Eligible projects include streets, roads, sidewalks, lighting, traffic signals, bridges, water and sewer systems, parks, certain airports, facilities for people experiencing homelessness, affordable housing projects, and the cleanup of nuisance properties. REET 2 may also be used for any project that qualifies under the REET 1 statute.

Year	REET	Chg Over Prior Year	
		$	%
2020 Actual	$ 3,643,117	$ 648,486	21.7%
2021 Actual	$ 4,557,032	$ 913,915	25.1%
2022 Actual	$ 4,107,472	$ (449,560)	-9.9%
2023 Actual	$ 2,311,049	$ (1,796,423)	-43.7%
2024 Actual	$ 2,353,500	$ 42,451	1.8%
2025 Actual	$ 2,372,811	$ 19,311	0.8%
2026 YND Est	$ 2,350,000	$ (22,811)	-1.0%
2027 Est	$ 2,400,000	$ 50,000	2.1%
2028 Est	$ 2,400,000	$ -	0.0%
2029 Est	$ 2,500,000	$ 100,000	4.2%
2030 Est	$ 2,500,000	$ -	0.0%
2031 Est	$ 2,600,000	$ 100,000	4.0%
2032 Est	$ 2,600,000	$ -	0.0%
Average 6 Year Change (2020 - 2025)			-5.8%



The REET is generally paid by the seller when real property is sold. The tax is collected by the county treasurer when the real estate excise tax affidavit and related documents are submitted. If the tax is not paid, the buyer may also become responsible for it. A buyer and seller may agree that the buyer will pay some or all of the tax, but that agreement does not change who is legally responsible for the tax under state law.

For REET purposes, the selling price generally includes the total amount of consideration received for the property. This can include amounts related to mortgages, liens, and other debts used to secure the purchase.

Most real property sales are subject to REET unless a specific exemption applies under state law or administrative rules. Common exemptions include gifts, inheritances, certain transfers related to divorce or domestic partnerships, qualifying transfers between certain types of property owners, certain government transfers, condemnation, bankruptcy, certain foreclosure and deed-of-trust transactions, qualifying rescissions of sales, certain trust transfers, certain changes in the legal form or ownership of an entity, qualifying tax-deferred exchanges, nominee transactions, certain title changes, and qualifying affordable housing and low-income housing transactions. Other exemptions may apply under state law or administrative rules.

In general, property sold by the federal, state, or local government is not subject to state or local REET. However, property transferred to a government entity is generally subject to REET unless a specific exemption applies. Certain transfers related to condemnation or property required for plat approval or other public purposes may qualify for an exemption.

Transportation Benefit District Vehicle Fees (RCW 36.73.020, RCW 82.80.140)

On August 6, 2012, the Lakewood City Council created the Lakewood Transportation Benefit District (TBD) through Ordinance #550. The TBD was established to fund transportation projects and improvements within the City of Lakewood. It had the authority to collect certain taxes and fees for transportation purposes. The Lakewood City Council served as the TBD's Board of Directors, with the Mayor serving as Chair.

On September 15, 2014, the TBD approved a $20 annual vehicle licensing fee to help maintain, operate, and improve Lakewood's transportation system. The fee applied to vehicle registrations beginning April 1, 2015. The Washington State Department of Licensing collected the fee and distributed the proceeds to the City each month, keeping 1% of the fee to cover administrative and collection costs.

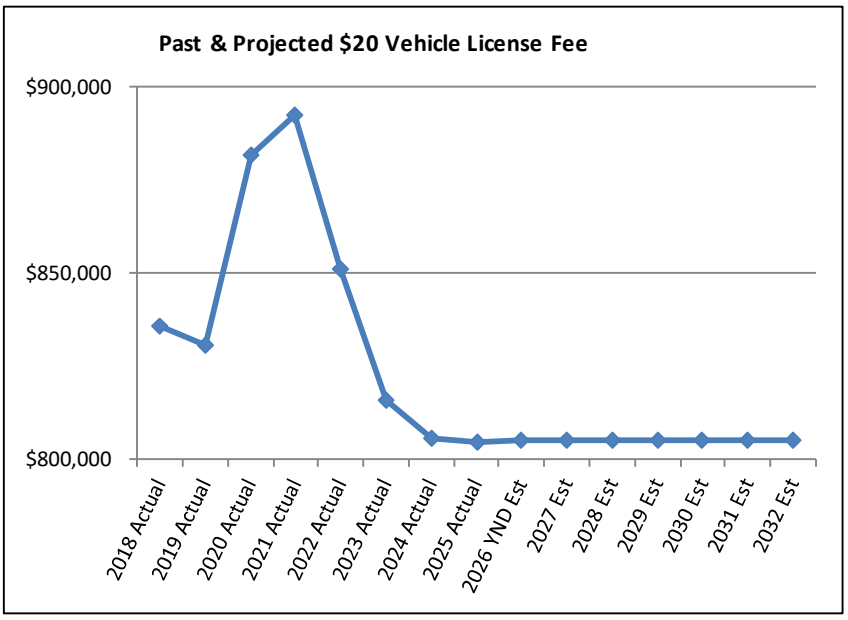
In 2015, the Washington State Legislature authorized the City of Lakewood to take over the TBD's rights, powers, responsibilities, and obligations. After holding a public hearing on December 5, 2016, the City Council formally assumed control of the TBD on December 12, 2016.

On December 20, 2021, the City Council approved using the $20 vehicle licensing fee to help repay bonds issued for seven transportation projects totaling $11.6 million. The bonds were expected to be repaid over 20 years, with annual debt payments of approximately $835,000. Ordinance #767 added the seven projects to the list of eligible TBD projects and extended the TBD's expiration date from July 16, 2032, to December 2, 2044, to align with the bond repayment schedule.

On December 19, 2024, the City issued $3 million in bonds under the bond ordinance. On May 5, 2025, the City Council adopted Ordinance #828, allowing the City to issue the remaining authorized bonds, up to $9.2 million, by December 31, 2026. The final maturity date of the bonds remains December 31, 2044.

On March 31, 2026, the City issued $8.55 million in limited tax general obligation and refunding bonds. Of this amount, $6.6 million will be used to finance transportation projects, while a portion will be used to refinance the City's 2024 Limited Tax General Obligation Bond to reduce future debt service costs. The interest rates, or yields, on the 2026 bonds range from 2.51% in 2026 to 3.75% in 2044. The refinancing of the 2024 bonds is expected to save the City $140,609 through the original final maturity date of 2034. On a present-value basis, the savings are $140,072, which equals approximately 5.09% of the original 2024 bond principal.

Year	$20 Vehicle License Fee	Chg Over Prior Year $	Chg Over Prior Year %
2018 Actual	$ 835,710	$ 12,948	1.6%
2019 Actual	$ 830,684	$ (5,026)	-0.6%
2020 Actual	$ 881,849	$ 51,165	6.2%
2021 Actual	$ 892,796	$ 10,947	1.2%
2022 Actual	$ 851,401	$ (41,395)	-4.6%
2023 Actual	$ 815,810	$ (35,591)	-4.2%
2024 Actual	$ 805,600	$ (10,210)	-1.3%
2025 Actual	$ 804,606	$ (994)	-0.1%
2026 YND Est	$ 805,000	$ 394	0.0%
2027 Est	$ 805,000	$ -	0.0%
2028 Est	$ 805,000	$ -	0.0%
2029 Est	$ 805,000	$ -	0.0%
2030 Est	$ 805,000	$ -	0.0%
2031 Est	$ 805,000	$ -	0.0%
2032 Est	$ 805,000	$ -	0.0%
Average 6 Year Change (2020 - 2025)			-1.5%



Financial Reports & Other Information

Quarterly Financial Reports

The City prepares detailed, comprehensive quarterly financial reports that are presented at the City Council Study Sessions on a quarterly basis. The report provides detailed information on the City's General and Street Operations & Maintenance funds as these are the City's two primary operating funds and also provides a great wealth of information on all other funds, including an income statement for all other funds. Reporting includes but not limited to: revenue sources such as property tax, sales & use tax, utility tax, gambling tax, admissions tax, franchise fees, photo infraction, animal license, business license, fines & forfeitures, development services permits & fees, parks & recreation fees, real estate excise tax, Transportation Benefit vehicle licensing fees, and hotel/motel lodging tax; cost recovery for parks and recreation and development services; ending fund balance and cash balance; grants; capital projects; and debt service & other liabilities. Additionally, performance measures and other statistical information such as building permit activity, mylakewood311 activity and fines and forfeitures. Per the City's financial policies regarding financial reporting, the City will strive to continue to make improvements in its financial reporting scheme so that information is available to the City Council, City Manager, departments and public is the best available for sound financial decisions. As such, the reports continue to evolve.

The reports are available to the public via the online City Council agenda packets as well as the City's Finance webpage https://cityoflakewood.us/finance/financial-reports/

Audit

Under state law, all county and local government entities are required to undergo an annual audited performed by the State Washington State Auditor's Office (SAO). Audit report types vary depending on program and purpose.

Audits currently applicable to the City of Lakewood are:

- Accountability Audits – Access whether public funds and assets are protected and accounted for, and that government agencies are following laws and regulations.
- Financial Audits – Give assurance that state and local government financial reports are accurate and complete.
- Federal Audits – Verify federal money is spent according to the laws that govern each federal program.
- Annual Comprehensive Financial Reports (ACFRS) – Provide assurance about supplemental financial information in addition to the financial audit of state government.

https://sao.wa.gov/reports-data/audit-reports/

Additionally, the State Auditor's Office conducts three types of investigations – citizen hotline, fraud program, and whistleblower program - that begin information reported by citizens or employees of state or local governments.

- Citizen Hotline – Any citizen – whether a government employee or not – is welcome to send suggestions to improve government efficiency, praise a job well done, or report suspected waste, fraud, or abuse of government resources. SAO will follow-up, evaluate the matter, and take any appropriate action.
- Fraud – State law requires that all state agencies and local governments notify SA as soon as they suspect a fraud or loss has taken place. SAO audit teams perform investigations and provide guidance to state agencies and local governments. SAO reports the results of the investigations, make recommendations for improved operations and help recover public funds when appropriate.
- Whistleblower – This program is only for state government employees who suspect improper government action. Special conditions apply, both to the information reported and to the protection of the whistleblower.

https://sao.wa.gov/report-a-concern/how-to-report-a-concern/
https://sao.wa.gov/report-a-concern/how-to-report-a-concern/fraud-program/
https://sao.wa.gov/report-a-concern/how-to-report-a-concern/whistleblower-program/
https://sao.wa.gov/reports-data/search-whistleblower-and-fraud-reports/

Budget

In addition to the required mid-biennial review/modification, the City prepares budget adjustments throughout the year which are referred to as the carry forward budget adjustment and year-end housekeeping adjustment. These budget adjustments are not included in the original adopted biennial budget document; rather they are presented as separate documents.

Budget information is made available to the public throughout the budget process, including the adopted budget and any other materials such as property tax levies, presentations, and follow-up materials. The public can view electronic copies via the internet at https://cityoflakewood.us/finance/biennial-budget/ A hard copy of the budget is available for viewing by contacting the Deputy City Manager/Chief Financial Officer Tho Kraus.

The City participates in the Government Finance Officers Association (GFOA) budget award program. The award represents a significant achievement by the City. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive this award, the City must satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well the City's budget serves as: a policy document; a financial plan; and operations guide; and a communications device. Budget documents must be rated "proficient" in all four categories and the fourteen mandatory criteria within those categories, to receive the award. The GFOA's Distinguished Budget Presentation Awards Program is the only national awards program in governmental budget. Beginning with the 2015/2016 Biennial Budget, the City submitted and achieved the Distinguished Budget Presentation Award. This award was the City's first budget award since 2007. The City continues to participate in this program and has also earned the award through its 2025/2026 Biennial Budget and will submit its' 2027/2028 Biennial Budget for review.

Annual Comprehensive Annual Financial Report (ACFR)

The City prepares a thorough and detailed presentation of the City's financial condition. It reports on the City's activities and balances for each fiscal year.

The ACFR is presented in three sections: introductory, financial and statistical.

1. Introductory section - includes the transmittal letter, the city's organizational chart and a list of city officials.
2. Financial section - includes the independent auditor's report, management discussion and analysis, government-wide financial statements, fund financial statements, notes to the financial statements, required supplementary information, combining financial statements, and required schedules.
3. Statistical section - includes additional financial, economic, and demographic information presented on a multi-year basis.

The City participates in the Government Finance Officers Association (GFOA) ACFR award program. This award is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management. The ACFR is judged by an impartial panel to meet the high standards of the program including demonstrating a constructive "spirit of full disclosure" to clearly communicate its financial story and motivate potential users and user groups to read it. Beginning with the FY2013 ACFR, the City submitted and achieved the Certificate of Achievement for Excellence in Financial Reporting. This award was the City's first ACFR award since FY2005. The City continues to participate in this program and has earned this award through FY2024 ACFR has been submitted FY2025 ACFR and is currently under review.

https://cityoflakewood.us/finance/financial-reports/

Popular Annual Financial Report (PAFR)

The Popular Annual Financial Report (PAFR) is a supplementary financial report designed to meet needs of interested parties who are either unable or unwilling to use the more detailed financial information provided in a traditional CAFR. The PAFR provides an overview of the City's financial position, including sources of revenues and expenditures, as well as economic information about the community. The PAFR of the City of Lakewood is published to increase public awareness regarding the City's financial condition. It is our goal that this report is easy to read and understandable. Beginning with the FY2016 (the City's first year of publication of this report), the City submitted and achieved the GFOA award. The City continues to participate in this program and has earned the award through FY2024 and FY2025 PAFR has been submitted and is currently under review.

https://cityoflakewood.us/finance/financial-reports/

GFOA Triple Crown Award

The Government Finance Officers Association of the United States and Canada (GFOA) has named the City of Lakewood, WA as a 2024 Triple Crown Winner. GFOA 's Triple Crown designation recognizes governments who have received GFOA's Certificate of Achievement for Excellence in Financial Reporting or Canadian Award for Financial Reporting, Popular Annual Financial Reporting Award, and Distinguished Budget Presentation Award for a fiscal year. The City of Lakewood is one of just 441 governments that received the Triple Crown for fiscal year 2024. The City has continued to receive this recognition since its first submittal in 2016.

The Triple Crown designation represents a significant achievement. To qualify, each entity must meet the high standards of all three separate award programs. Each award program recognizes governments that produce reports which communicate their financial stories in a transparent manner and meet applicable standards.

MyLakewood311

Did you know Lakewood has its own free mobile app? All you need to know about the city is at your fingertips. Updates on road projects and detours around the city and other city announcements can be found under the "Public Announcements" header. Contact the city using the "submit a new request" button and select from the appropriate category. The app allows you to track city staff's response to your request and follow it through the process. Please only submit one request per item – submitting multiple requests for the same item slows the review process. Note: This app is not monitored 24/7. If you are reporting an emergency that needs immediate assistance please call 911. Download it now in the iTunes App Store or on Google Play. Don't want to use the app? You can still report an issue using the city's or by calling City Hall at 253-589-2489. https://cityoflakewood.us/mylakewood311

Social Media & Other Ways to Connect with the City of Lakewood

City of Lakewood Facebook
City of Lakewood, Washington - Municipal Government | Lakewood WA | Facebook

City of Lakewood Instagram
https://www.instagram.com/cityoflakewoodwa/

Lakewood Police Facebook
https://www.facebook.com/LakewoodPD/

Lakewood Police Instagram
https://www.instagram.com/lakewoodwapolicedepartment/?igshid=MzRlODBiNWFIZA%3D%3D

Lakewood Police Twitter
https://x.com/lakewoodpd

Lakewood Parks & Recreation Facebook
https://www.facebook.com/lakewoodparks/

Lakewood Senior Activity Center Facebook
https://www.facebook.com/LakewoodSeniorActivityCenter/

Sign up to receive notification of: City Manager's Weekly Bulletins; City Council agendas and meeting schedules; Lakewood Connections and recreation brochures; public notices; parks events; Coffee with the Mayor; bids, RFP's, RFQ's; and major capital improvement project updates such as JBLM North Access Improvement Project.

City of Lakewood Email Notifications
https://cityoflakewood.us/email-notifications/

Council Meetings - Virtually attend City Council meeting by watching them live on the City's YouTube channel.
City of Lakewood - YouTube

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	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
(001) GENERAL FUND											
REVENUES:											
Taxes	**$34,067,545**	**$36,389,574**	**$36,968,895**	**$37,634,058**	**$40,684,775**	**$42,352,035**	**$43,549,900**	**$44,890,100**	**$46,273,900**	**$47,702,100**	**$49,176,500**
Property Tax	7,887,849	8,069,883	8,241,855	8,217,018	8,215,000	8,371,100	8,530,200	8,692,300	8,857,500	9,025,800	9,197,300
Local Sales & Use Tax	15,005,306	16,040,469	15,840,000	16,040,000	18,619,315	18,627,235	19,186,100	19,857,600	20,552,600	21,271,900	22,016,400
Sales/Parks	859,604	897,496	936,600	936,600	937,000	965,100	994,100	1,023,900	1,054,600	1,086,200	1,118,800
Sales Tax 1/10th of 1% for Public Safety	-	-	-	700,000	1,101,700	2,204,400	2,270,500	2,350,000	2,432,300	2,517,400	2,605,500
Brokered Natural Gas Use Tax	52,405	49,871	47,800	47,800	48,000	49,000	50,000	51,000	52,000	53,000	54,100
Criminal Justice Sales Tax	1,538,344	1,605,417	1,666,200	1,666,200	1,670,000	1,728,400	1,788,900	1,851,500	1,916,300	1,983,400	2,052,800
Admissions Tax	451,853	423,502	453,800	453,800	454,000	467,600	481,600	496,000	510,900	526,200	542,000
Utility Tax	5,688,057	6,785,193	6,985,840	6,985,840	7,122,860	7,372,100	7,630,100	7,897,100	8,173,600	8,459,700	8,755,700
Leasehold Tax	9,596	8,138	6,900	6,900	6,900	7,000	7,100	7,200	7,300	7,400	7,500
Gambling Tax	2,574,532	2,509,606	2,789,900	2,579,900	2,510,000	2,560,100	2,611,300	2,663,500	2,716,800	2,771,100	2,826,400
Franchise Fees	**4,662,778**	**4,820,565**	**5,048,300**	**5,048,300**	**4,777,400**	**4,900,200**	**5,026,400**	**5,156,100**	**5,289,400**	**5,426,300**	**5,567,100**
Cable, Water, Sewer, Solid Waste	3,371,221	3,503,215	3,678,200	3,678,200	3,411,800	3,514,100	3,619,500	3,728,100	3,840,000	3,955,200	4,073,900
Tacoma Power	1,291,557	1,310,791	1,370,100	1,370,100	1,365,600	1,386,100	1,406,900	1,428,000	1,449,400	1,471,100	1,493,200
Small Cell	-	6,559	-	-	-	-	-	-	-	-	-
Development Service Fees	**5,283,125**	**6,691,837**	**4,875,360**	**4,875,360**	**3,401,496**	**3,064,800**	**3,077,100**	**3,121,800**	**3,167,100**	**3,213,100**	**3,259,700**
Building Permits	2,894,221	5,235,932	2,513,360	2,513,360	2,648,000	2,659,500	2,671,000	2,711,100	2,751,800	2,793,100	2,835,000
Plan Review/Plan Check Fees	2,253,598	1,073,326	2,264,500	2,264,500	211,200	211,700	212,300	215,500	218,700	222,000	225,300
Other Zoning/Development Fees	135,305	382,580	97,500	97,500	542,296	193,600	193,800	195,200	196,600	198,000	199,400
Licenses & Permits	**463,137**	**559,274**	**588,000**	**588,000**	**588,000**	**605,500**	**623,600**	**642,200**	**661,500**	**681,400**	**701,900**
Business License	298,315	442,970	455,300	455,300	455,300	468,900	482,900	497,300	512,300	527,700	543,600
Alarm Permits & Fees	136,481	91,264	97,900	97,900	97,900	100,800	103,800	106,900	110,100	113,400	116,800
Animal Licenses	28,341	25,040	34,800	34,800	34,800	35,800	36,900	38,000	39,100	40,300	41,500
State Shared Revenues	**1,398,084**	**1,406,171**	**1,523,600**	**1,523,600**	**1,554,300**	**1,524,300**	**1,554,700**	**1,585,900**	**1,617,500**	**1,649,900**	**1,682,900**
Criminal Justice	263,373	285,631	207,300	207,300	283,400	292,600	298,400	304,400	310,400	316,600	322,900
Criminal Justice High Crime	213,303	225,059	311,100	311,100	346,000	351,200	358,200	365,400	372,700	380,200	387,800
Liquor Excise Tax	437,143	413,718	511,400	511,400	431,700	405,500	413,600	421,900	430,300	438,900	447,700
Liquor Board Profits	484,265	481,763	493,800	493,800	493,200	475,000	484,500	494,200	504,100	514,200	524,500
Intergovernmental	**548,669**	**458,361**	**533,700**	**348,648**	**348,648**	**356,300**	**365,100**	**374,200**	**383,500**	**393,000**	**402,800**
Police FBI & Other Misc	12,860	10,760	12,900	15,400	15,400	15,400	15,400	15,400	15,400	15,400	15,400
Police-Animal Svcs-Steilacoom	22,123	22,682	21,700	21,700	21,700	22,000	22,700	23,400	24,100	24,800	25,500
Police-Animal Svcs-Dupont	38,710	39,444	40,200	40,200	40,200	40,800	42,000	43,300	44,600	45,900	47,300
Police-South Sound 911 Background Investigations	47,690	46,121	40,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000
Muni Court-Town of Steilacoom Contract	66,242	88,476	233,700	113,354	113,354	116,800	120,300	123,900	127,600	131,400	135,300
Muni Court-City of Dupont	361,044	250,878	185,200	108,994	108,994	112,300	115,700	119,200	122,800	126,500	130,300

	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
(001) GENERAL FUND-continued											
Charges for Services & Fees	**1,690,326**	**2,260,609**	**1,396,400**	**1,406,400**	**2,030,300**	**2,039,000**	**2,047,800**	**2,057,400**	**2,067,200**	**2,077,100**	**2,087,200**
Parks & Recreation Fees	280,557	267,640	250,800	250,800	250,800	253,800	256,800	260,600	264,500	268,400	272,400
Police - Various Contracts	35,616	45,590	14,500	14,500	12,500	12,700	12,900	13,100	13,300	13,500	13,700
Police - Extra Duty	1,175,816	1,504,239	775,000	775,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Police - Western State Hospital Community Policing	197,390	439,805	355,000	365,000	365,000	370,500	376,100	381,700	387,400	393,200	399,100
Other	946	3,335	1,100	1,100	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Fines & Forfeitures	**1,312,331**	**1,425,531**	**1,263,600**	**1,263,600**	**1,283,490**	**1,322,000**	**1,361,600**	**1,402,200**	**1,444,100**	**1,487,400**	**1,532,000**
Municipal Court	291,236	310,287	263,600	263,600	333,490	343,500	353,700	364,100	374,900	386,100	397,700
Photo Infraction	1,021,095	1,115,244	1,000,000	1,000,000	950,000	978,500	1,007,900	1,038,100	1,069,200	1,101,300	1,134,300
Miscellaneous/Interest/Other	**628,780**	**711,906**	**435,848**	**435,848**	**418,325**	**424,700**	**431,200**	**437,700**	**444,400**	**451,200**	**458,200**
Interest Earnings	531,966	441,000	371,748	371,748	368,850	374,400	380,100	385,800	391,600	397,500	403,500
Penalties & Interest - Taxes	26,201	210,621	2,600	2,600	2,975	3,100	3,200	3,300	3,400	3,500	3,600
Miscellaneous/Other	70,613	60,285	61,500	61,500	46,500	47,200	47,900	48,600	49,400	50,200	51,100
Interfund Transfers/Charges	**284,700**	**284,700**	**284,700**	**284,700**	**284,700**	**284,700**	**284,700**	**284,700**	**284,700**	**284,700**	**284,700**
Interfund Charges - Fund 401 SWM	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700
Subtotal Operating Revenues	**$50,339,476**	**$55,008,528**	**$52,918,403**	**$53,408,514**	**$55,371,434**	**$56,873,535**	**$58,322,100**	**$59,952,300**	**$61,633,300**	**$63,366,200**	**$65,153,000**
% Revenue Change over Prior Year	**8.1%**	**9.3%**	**-3.8%**	**-2.9%**	**0.7%**	**2.7%**	**2.5%**	**2.8%**	**2.8%**	**2.8%**	**2.8%**
EXPENDITURES:											
City Council	**181,860**	**175,210**	**188,158**	**189,158**	**189,158**	**187,507**	**187,516**	**193,141**	**198,936**	**204,904**	**211,051**
Legislative	181,860	175,184	184,708	185,708	185,708	184,057	184,066	189,588	195,276	201,134	207,168
Sister City	-	26	3,450	3,450	3,450	3,450	3,450	3,554	3,660	3,770	3,883
City Manager	**1,082,243**	**1,063,974**	**1,145,140**	**1,289,490**	**1,268,616**	**1,303,837**	**1,357,639**	**1,378,076**	**1,418,577**	**1,461,343**	**1,506,999**
Executive	711,751	742,476	756,244	806,394	785,520	793,495	828,671	833,239	857,395	883,325	911,641
Communications	370,492	321,498	388,896	483,096	483,096	510,342	528,968	544,837	561,182	578,018	595,358
Municipal Court	**1,547,336**	**1,452,873**	**1,577,539**	**1,602,586**	**1,591,221**	**1,699,920**	**1,767,382**	**1,787,162**	**1,839,447**	**1,895,468**	**1,959,498**
Judicial Services	1,216,631	1,117,355	1,171,358	1,196,405	1,185,040	1,366,556	1,428,073	1,437,674	1,479,474	1,524,696	1,577,603
Professional Services	96,818	77,747	55,000	55,000	55,000	55,000	55,000	56,650	58,350	60,100	61,903
Probation & Detention	233,887	257,771	351,181	351,181	351,181	278,364	284,309	292,838	301,623	310,672	319,992
Administrative Services	**2,535,654**	**2,797,918**	**2,680,121**	**3,465,229**	**3,467,799**	**3,699,981**	**3,995,477**	**4,211,611**	**4,518,432**	**4,796,531**	**5,087,229**
Finance	1,693,456	1,668,561	1,915,621	1,986,189	1,988,759	2,049,191	2,139,687	2,145,098	2,208,523	2,275,549	2,354,993
Non-Departmental (City-Wide & Public Defender)	842,198	1,129,357	764,500	1,479,040	1,479,040	1,650,790	1,855,790	2,066,514	2,309,909	2,520,981	2,732,236
Human Resources	**741,020**	**885,695**	**795,157**	**807,511**	**806,391**	**901,355**	**952,998**	**968,997**	**997,340**	**1,027,543**	**1,061,010**
Human Resources	741,020	885,695	795,157	807,511	806,391	901,355	952,998	968,997	997,340	1,027,543	1,061,010
Legal	**1,711,962**	**2,006,907**	**2,021,820**	**2,051,586**	**2,048,394**	**2,522,676**	**2,535,455**	**2,642,912**	**2,642,426**	**2,796,891**	**2,809,256**
Civil Legal Services	1,045,034	984,667	1,339,159	1,358,294	1,357,068	1,094,617	1,150,036	1,157,112	1,190,505	1,226,898	1,269,587
Criminal Prosecution Services	173,797	355,716	226,699	226,699	226,699	456,000	456,000	469,680	483,770	498,284	513,232
City Clerk	388,491	474,771	345,962	356,593	354,627	792,058	819,419	830,720	854,851	880,710	909,737
Election	104,640	191,753	110,000	110,000	110,000	180,000	110,000	185,400	113,300	191,000	116,700

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	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
(001) GENERAL FUND-continued											
Planning & Public Works	**4,083,279**	**4,401,268**	**4,002,414**	**4,068,513**	**4,063,661**	**4,104,063**	**4,261,598**	**4,262,593**	**4,385,741**	**4,518,938**	**4,678,536**
Planning	1,574,535	1,683,904	1,549,456	1,576,070	1,574,470	1,571,415	1,645,796	1,630,522	1,677,879	1,729,077	1,793,272
Geographical Information Systems	33,218	157,777	161,311	161,311	161,311	171,532	174,361	179,592	184,980	190,529	196,245
Building	2,114,616	2,164,973	1,864,146	1,893,754	1,891,812	1,898,257	1,962,012	1,965,192	2,021,387	2,082,697	2,155,628
Economic Development	360,910	394,615	427,501	437,378	436,068	462,859	479,428	487,287	501,496	516,635	533,390
Parks, Recreation & Community Services	**3,468,708**	**4,069,640**	**4,198,293**	**4,232,229**	**4,207,445**	**4,492,197**	**4,596,230**	**4,672,392**	**4,809,232**	**4,954,117**	**5,114,042**
Human Services	480,517	590,847	615,836	615,836	615,836	639,841	651,741	671,293	691,432	712,175	733,540
Administration	357,379	458,507	484,469	487,283	482,118	494,138	500,479	498,988	512,661	528,285	547,326
Recreation	584,665	529,416	562,818	539,818	539,818	584,067	597,416	615,338	633,799	652,813	672,397
Senior Services	206,700	189,247	223,205	223,205	223,205	221,731	224,625	231,364	238,305	245,454	252,817
Parks Facilities	884,024	1,051,730	1,013,579	1,034,415	1,027,756	1,272,347	1,320,870	1,342,389	1,382,177	1,423,834	1,469,895
Fort Steilacoom Park	645,453	772,133	802,601	833,070	826,372	774,813	786,310	788,040	810,755	835,218	864,119
Street Landscape Maintenance	309,969	477,759	495,785	498,602	492,340	505,260	514,789	524,980	540,103	556,338	573,946
Police	**31,160,970**	**33,543,537**	**32,273,509**	**33,053,850**	**33,529,384**	**34,386,906**	**35,334,509**	**35,950,969**	**36,965,061**	**38,037,153**	**39,212,294**
Command	5,543,599	6,833,650	7,181,538	7,668,669	7,519,203	7,630,054	7,887,462	7,722,510	7,931,749	8,174,841	8,496,113
Jail Service	1,032,138	832,752	1,100,000	1,330,000	1,330,000	1,330,000	1,330,000	1,369,900	1,410,997	1,453,327	1,496,927
Dispatch Services/SS911	2,118,965	2,100,890	2,157,580	2,157,580	2,157,580	1,982,170	2,205,210	2,271,366	2,339,507	2,409,693	2,481,983
Investigations	4,804,757	5,617,330	4,609,685	4,609,685	4,609,685	5,448,344	5,546,621	5,713,020	5,884,410	6,060,943	6,242,771
Patrol	10,934,912	10,327,397	11,424,835	11,424,835	11,424,835	10,501,970	10,759,718	11,082,510	11,414,985	11,757,434	12,110,157
Special Units	137,859	137,396	129,840	160,863	160,863	115,340	115,340	118,800	122,364	126,035	129,816
Special Response Team (SRT)	91,386	94,065	91,300	91,300	91,300	87,130	87,130	89,744	92,436	95,209	98,066
Neighborhood Policing Unit	1,344,466	1,716,037	1,069,274	1,069,274	1,069,274	1,780,271	1,812,907	1,867,294	1,923,313	1,981,012	2,040,443
Contracted Services (Extra Duty, offset by Rev)	1,337,373	1,693,437	775,000	775,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Community Safety Resource Team (CSRT)	587,041	597,928	627,304	633,639	633,639	587,519	601,230	619,267	637,845	656,980	676,690
Training	763,739	892,290	678,676	678,676	678,676	780,338	785,767	809,340	833,620	858,629	884,388
Traffic Policing	1,069,684	1,255,048	1,022,870	1,038,019	1,038,019	1,301,833	1,326,279	1,366,067	1,407,049	1,449,261	1,492,739
Property Room	394,361	382,370	395,287	395,287	395,287	400,007	411,292	423,631	436,340	449,430	462,913
Reimbursements	180,176	220,452	85,072	95,775	95,775	64,650	64,650	66,590	68,587	70,645	72,764
Support Services/Emergency Management	557	1,253	72,695	72,695	72,695	72,695	72,695	74,876	77,122	79,436	81,819
Animal Control	441,010	459,862	462,553	462,553	462,553	478,585	502,208	517,274	532,792	548,776	565,240
Road & Street/Camera Enforcement	378,947	381,382	390,000	390,000	390,000	426,000	426,000	438,780	451,943	465,502	479,467
Interfund Transfers	**1,938,816**	**1,896,818**	**2,426,188**	**2,574,047**	**2,557,664**	**$2,657,299**	**2,794,668**	**2,673,260**	**2,767,260**	**2,863,260**	**2,963,260**
Transfer to Fund 101 Street O&M	1,461,060	1,525,899	2,059,894	2,207,753	$2,191,370	$2,289,582	$2,310,574	$2,400,060	$2,494,060	$2,590,060	$2,690,060
Transfer to Fund 105/190 Abatement Program	35,000	-	-	-	-	-	-	-	-	-	-
Transfer to Fund 201 GO Bond Debt Service	442,756	370,919	366,294	366,294	366,294	367,718	210,894	-	-	-	-
Transfer to Fund 201 Parks Capital Bond	-	-	-	-	-	-	273,200	273,200	273,200	273,200	273,200
Subtotal Operating Expenditures	**$48,451,848**	**$52,293,838**	**$51,308,339**	**$53,334,198**	**$53,729,733**	**55,955,740**	**$57,783,471**	**$58,741,114**	**$60,542,452**	**$62,556,146**	**$64,603,174**
% Expenditure Change over Prior Year	**7.4%**	**7.9%**	**-1.9%**	**2.0%**	**2.7%**	**4.1%**	**3.3%**	**1.7%**	**3.1%**	**3.3%**	**3.3%**

	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
(001) GENERAL FUND-continued											
OPERATING INCOME (LOSS)	**1,887,629**	**2,714,689**	**1,610,064**	**74,316**	**1,641,701**	**917,795**	**538,629**	**1,211,186**	**1,090,848**	**810,054**	**549,826**
As a % of Operating Expenditures	**3.9%**	**5.2%**	**3.1%**	**0.1%**	**3.1%**	**1.6%**	**0.9%**	**2.1%**	**1.8%**	**1.3%**	**0.9%**
OTHER FINANCING SOURCES:											
Grants, Donations/Contrib, 1-Time	**1,273,719**	**1,012,088**	**330,900**	**1,539,922**	**1,393,785**	**205,000**	**207,800**	**210,700**	**213,600**	**216,600**	**219,600**
Contributions/Donations/Other	812,133	295,972	300,600	749,696	503,396	77,600	78,000	78,400	78,800	79,200	79,600
Property Tax - for Future TIF Debt Service	-	78,542	-	24,837	125,000	127,400	129,800	132,300	134,800	137,400	140,000
Grants	461,586	637,574	30,300	765,389	765,389	-	-	-	-	-	-
Transfers In	**1,380,955**	**632,764**	**3,704**	**3,704**	**361,996**	**-**	**-**	**-**	**-**	**-**	**-**
Transfer In - Fund 105 Property Abatement	640,000	-	-	-	-	-	-	-	-	-	-
Transfer In - Fund 202 LID Debt Service	332,169	55,764	3,704	3,704	3,704	-	-	-	-	-	-
Transfer In - Fund 251 LID Guaranty	53,000	-	-	-	-	-	-	-	-	-	-
Transfer In - Fund 301 Parks CIP	-	-	-		358,292	-	-	-	-	-	-
Transfer In - Fund 302 Transportation CIP	-	577,000	-	-	-	-	-	-	-	-	-
Transfer In - Fund 503 Information Technology	355,786	-	-	-	-	-	-	-	-	-	-
Subtotal Other Financing Sources	**$2,654,674**	**$1,644,852**	**$334,604**	**$1,543,626**	**$1,755,781**	**$205,000**	**$207,800**	**$210,700**	**$213,600**	**$216,600**	**$219,600**
OTHER FINANCING USES:											
Capital & Other 1-Time	**3,047,366**	**3,465,277**	**1,170,439**	**5,146,905**	**5,009,861**	**939,667**	**390,596**	**28,434**	**29,287**	**30,166**	**31,071**
City Council	22,111	47,965	-	52,800	52,800	-	-	-	-	-	-
City Manager	164,627	188,648	4,548	422,232	414,386	123,826	3,543	-	-	-	-
Administrative Services	66,885	205,479	143,562	573,797	558,124	13,188	7,278	-	-	-	-
City-Wide COVID-19 Grants	6,191	-	-	-	-	-	-	-	-	-	-
Planning & Public Works	389,539	1,741,525	61,362	981,071	920,093	72,694	54,918	28,434	29,287	30,166	31,071
Human Resources	33,443	16,663	5,941	194,115	186,269	6,812	3,829	-	-	-	-
Legal	142,245	65,977	167,709	1,179,770	1,156,301	20,149	11,234	-	-	-	-
Municipal Court	223,036	231,444	10,584	302,819	285,644	21,298	8,846	-	-	-	-
Parks, Recreation & Community Services	294,531	235,212	40,921	454,175	450,115	164,394	14,483	-	-	-	-
Police	1,704,759	732,363	735,814	986,127	986,127	517,305	286,464	-	-	-	-
Interfund Transfers	**2,115,542**	**1,967,068**	**580,663**	**641,912**	**622,533**	**529,939**	**644,234**	**619,300**	**655,300**	**692,300**	**731,300**
Transfer Out - Fund 101 Street	243,730	433,845	14,811	71,065	51,686	226,639	16,434	-	-	-	-
Transfer Out - Fund 105 Prop Abate/RHSP	50,000	-	-	-	-	-	-	-	-	-	-
Transfer Out - Fund 106 Public Art	22,000	-	17,552	17,552	17,552	-	-	-	-	-	-
Transfer Out - Fund 192 SSMCP	75,000	88,749	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Transfer Out - Fund 196 ARPA	-	871,949		-	-	-	-	-	-	-	-
Transfer Out - Fund 201 Fleet Financing	-	-	-	-	-	-	250,000	250,000	250,000	250,000	250,000
Transfer Out - Fund 301 Parks CIP	1,415,000	372,525	-	427,277	427,277	-	-	-	-	-	-
Transfer Out - Fund 302 Transportation CIP	309,812	200,000	473,300	51,018	51,018	228,300	302,800	294,300	330,300	367,300	406,300
Subtotal Other Financing Uses	**$5,162,908**	**$5,432,345**	**$1,751,103**	**$5,788,817**	**$5,632,394**	**$1,469,607**	**$1,034,830**	**$647,734**	**$684,587**	**$722,466**	**$762,371**
Total Revenues and Other Sources	**$52,994,150**	**$56,653,380**	**$53,253,007**	**$54,952,140**	**$57,127,215**	**$57,078,535**	**$58,529,900**	**$60,163,000**	**$61,846,900**	**$63,582,800**	**$65,372,600**
Total Expenditures and other Uses	**$53,614,756**	**$57,726,184**	**$53,059,442**	**$59,123,015**	**$59,362,127**	**$57,425,347**	**$58,818,301**	**$59,388,848**	**$61,227,039**	**$63,278,612**	**$65,365,544**

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	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2030 Projected	2030 Projected
Beginning Fund Balance:	**$13,497,864**	**$12,877,259**	**$8,313,221**	**$11,804,451**	**$11,804,451**	**$9,569,539**	**$9,222,727**	**$8,934,326**	**$9,708,478**	**$10,328,339**	**$10,632,527**
Ending Fund Balance:	**$12,877,259**	**$11,804,455**	**$8,506,786**	**$7,633,576**	**$9,569,539**	**$9,222,727**	**$8,934,326**	**$9,708,478**	**$10,328,339**	**$10,632,527**	**$10,639,582**
Ending Fund Balance as a % of Gen/Street Operating R	25.1%	21.1%	15.8%	14.0%	17.0%	15.9%	15.1%	15.9%	16.5%	16.5%	16.1%
Reserve - Total Target 12% Reserves	$6,154,935	$6,724,415	$6,506,787	$6,531,446	$6,765,616	$6,948,897	$7,123,685	$7,320,509	$7,523,429	$7,732,577	$7,948,193
2% Contingency Reserves	$1,025,822	$1,120,736	$1,084,464	$1,088,574	$1,127,603	$1,158,150	$1,187,281	$1,220,085	$1,253,905	$1,288,763	$1,324,699
5% General Fund Reserves	$2,564,556	$2,801,839	$2,711,161	$2,721,436	$2,819,007	$2,895,374	$2,968,202	$3,050,212	$3,134,762	$3,221,907	$3,311,747
5% Strategic Reserves	$2,564,556	$2,801,839	$2,711,161	$2,721,436	$2,819,007	$2,895,374	$2,968,202	$3,050,212	$3,134,762	$3,221,907	$3,311,747
Set Aside for Economic Development Opportunity Fun	$0	$0	$2,000,000	$0	$0	$0	$0	$0	$0	$0	$0
Set Aside TIF Property Tax for TIF Debt Svc	$0	$78,542	$0	$103,379	$203,542	$330,942	$460,742	$593,042	$727,842	$865,242	$1,005,242
Set Aside 1/10 of 1% Public Safety Sales Tax	$0	$0	$0	$0	$0	$744,400	$1,349,900	$1,829,900	$2,154,700	$2,359,600	$2,447,600
Unreserved/Designated	$6,722,324	$5,001,499	$0	$998,752	$2,600,381	$1,198,489	($0)	($34,972)	($77,631)	($324,892)	($761,452)

	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 101 STREET OPERATIONS & MAINTENANCE											
REVENUES:											
Permits	136,434	234,976	204,700	204,700	193,200	211,000	217,000	224,000	231,000	238,000	245,000
Engineering Review Fees	59,432	45,800	79,600	79,600	79,600	82,000	84,000	87,000	90,000	93,000	96,000
Motor Vehicle Fuel Tax	755,782	747,486	774,220	735,900	735,900	740,940	740,940	740,940	740,940	740,940	740,940
Subtotal Operating Revenues	**$ 951,648**	**$ 1,028,262**	**$ 1,058,520**	**$ 1,020,200**	**$ 1,008,700**	**$ 1,033,940**	**$ 1,041,940**	**$ 1,051,940**	**$ 1,061,940**	**$ 1,071,940**	**$ 1,081,940**
EXPENDITURES:											
Street Lighting	278,742	300,975	472,210	472,210	472,210	320,750	320,750	330,000	340,000	350,000	361,000
Traffic Control Devices	465,120	441,005	426,850	501,850	501,850	571,000	571,000	588,000	606,000	624,000	643,000
Snow & Ice Response	23,457	41,127	45,500	45,500	45,500	44,000	44,000	45,000	46,000	47,000	48,000
Road & Street Preservation	1,667,639	1,773,111	2,173,854	2,208,393	2,180,510	2,387,772	2,416,764	2,489,000	2,564,000	2,641,000	2,720,000
Subtotal Operating Expenditures	**2,434,958**	**$2,556,218**	**$3,118,414**	**$3,227,953**	**$3,200,070**	**$3,323,522**	**$3,352,514**	**$3,452,000**	**$3,556,000**	**$3,662,000**	**$3,772,000**
OPERATING INCOME (LOSS)	**($1,483,310)**	**($1,527,957)**	**($2,059,894)**	**($2,207,753)**	**($2,191,370)**	**($2,289,582)**	**($2,310,574)**	**($2,400,060)**	**($2,494,060)**	**($2,590,060)**	**($2,690,060)**
OTHER FINANCING SOURCES:											
Grants/Donations/Contributions	19,350	-	-	-	-	-	-	-	-	-	-
Judgments, Settlements/Miscellaneous	2,901	2,057	2,000	2,000	2,000	-	-	-	-	-	-
Permits Deposits for Professional Services	-	-	-	-	2,445	-	-	-	-	-	-
Transfer In From General Fund	1,704,789	1,959,744	2,074,705	2,278,818	2,243,056	2,516,221	2,327,008	2,400,060	2,494,060	2,590,060	2,690,060
Subtotal Other Financing Sources	**$1,727,040**	**$1,961,801**	**$2,076,705**	**$2,280,818**	**$2,247,501**	**$2,516,221**	**$2,327,008**	**$2,400,060**	**$2,494,060**	**$2,590,060**	**$2,690,060**
OTHER FINANCING USES:											
Building, Vehicles, Equipment &Other 1-Time	243,730	433,845	16,811	73,065	56,132	226,639	16,433	0	0	0	0
Subtotal Other Financing Uses	**$243,730**	**433,845**	**16,811**	**73,065**	**56,132**	**226,639**	**16,433**	**0**	**0**	**0**	**0**
Total Revenues and Other Sources	**$2,678,688**	**$2,990,063**	**$3,135,225**	**$3,301,018**	**$3,256,201**	**$3,550,161**	**$3,368,948**	**$3,452,000**	**$3,556,000**	**$3,662,000**	**$3,772,000**
Total Expenditures and other Uses	**$2,678,688**	**$2,990,063**	**$3,135,225**	**$3,301,018**	**$3,256,201**	**$3,550,161**	**$3,368,948**	**$3,452,000**	**$3,556,000**	**$3,662,000**	**$3,772,000**
Beginning Fund Balance:	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Ending Fund Balance:	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 103 LAKEWOOD TRANSPORTATION BENEFIT DISTRICT											
REVENUES:											
$20 Vehicle License Fee (Net of State Admin Fee)	805,600	804,606	835,000	805,000	805,000	805,000	805,000	805,000	805,000	805,000	805,000
Interest Earnings	4,565	1,229	-	-	2,523	-	-	-	-	-	-
Total Revenue	**$810,165**	**$805,835**	**$835,000**	**$805,000**	**$807,523**	**$805,000**	**$805,000**	**$805,000**	**$805,000**	**$805,000**	**$805,000**
EXPENDITURES:											
Transfer to Fund 201 Debt Service	-	374,099	835,000	696,188	696,188	697,000	697,500	697,250	696,250	694,500	697,000
Transfer to Fund 302 Transportation Capital	999,924	-	-	-	-	673,600	107,500	107,750	108,750	110,500	108,000
Total Expenditures	**$999,924**	**$374,099**	**$835,000**	**$696,188**	**$696,188**	**$1,370,600**	**$805,000**	**$805,000**	**$805,000**	**$805,000**	**$805,000**
Beginning Fund Balance:	**$212,288**	**$22,529**	**$0**	**$454,265**	**$454,265**	**$565,600**	**$0**	**$0**	**$0**	**$0**	**$0**
Ending Fund Balance:	**$22,529**	**$454,265**	**$0**	**$563,077**	**$565,600**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 104 HOTEL/MOTEL LODGING TAX											
REVENUES:											
Special Hotel/Motel Lodging Tax (5%)	$963,847	$938,354	$908,034	$908,034	$908,034	908,034	908,034	908,034	908,034	908,034	908,034
Transient Rental income Tax (2%)	389,426	372,078	363,216	363,216	363,216	363,216	363,216	363,216	363,216	363,216	363,216
Interest Earnings	162,928	139,944	80,000	80,000	80,000	-	-	-	-	-	-
Total Revenues	**$1,516,201**	**$1,450,376**	**$1,351,250**	**$1,351,250**	**$1,351,250**	**$1,271,250**	**$1,271,250**	**$1,271,250**	**$1,271,250**	**$1,271,250**	**$1,271,250**
EXPENDITURES:											
Lodging Tax Programs	958,694	1,128,847	1,169,400	3,104,000	3,104,000	2,413,743	1,271,250	1,271,250	1,271,250	1,271,250	1,271,250
McGavick Center Capital Lease	101,850	101,850	101,850	101,850	101,850	-	-	-	-	-	-
Total Expenditures	**$1,060,543**	**1,230,697**	**1,271,250**	**3,205,850**	**$3,205,850**	**$2,413,743**	**$1,271,250**	**$1,271,250**	**$1,271,250**	**$1,271,250**	**$1,271,250**
Beginning Fund Balance:	**$3,593,011**	**$4,048,668**	**$3,937,464**	**$4,268,348**	**$4,268,348**	**$2,413,748**	**$1,271,255**	**$1,271,255**	**$1,271,255**	**$1,271,255**	**$1,271,255**
Ending Fund Balance	**$4,048,668**	**$4,268,348**	**$4,017,464**	**$2,413,748**	**$2,413,748**	**$1,271,255**	**$1,271,255**	**$1,271,255**	**$1,271,255**	**$1,271,255**	**$1,271,255**

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	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 105 PROPERTY ABATEMENT/RENTAL HOUSING SAFETY PROGRAM/1406 FUNDS											
REVENUES:											
Abatement Program:	**1,174,858**	**210,983**	**115,625**	**115,625**	**116,000**	**-**	**-**	**-**	**-**	**-**	**-**
Abatement Charges	1,084,316	184,619	85,625	85,625	105,000	-	-	-	-	-	-
Interest Earnings	55,542	26,364	30,000	30,000	11,000	-	-	-	-	-	-
Transfer In - Fund 001 General	35,000	-	-	-	-	-	-	-	-	-	-
Rental Housing Safety Program:	**341,219**	**443,456**	**273,000**	**273,000**	**330,000**	**337,500**	**344,675**	**352,600**	**360,700**	**369,000**	**377,500**
Transfer In - Fund 001 General	50,000	-	-	-	-	-	-	-	-	-	-
Rental Housing Safety Program Fees	291,219	443,456	273,000	273,000	330,000	337,500	344,675	352,600	360,700	369,000	377,500
1406 Affordable Housing Program:	**104,033**	**104,753**	**98,000**	**98,000**	**104,089**	**104,000**	**104,000**	**104,000**	**104,000**	**104,000**	**104,000**
Sales Tax	103,484	103,593	98,000	98,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000
Loan Interest	549	1,160	-	-	89	-	-	-	-	-	-
Total Revenues	**$1,620,110**	**$759,192**	**$486,625**	**$486,625**	**$550,089**	**$441,500**	**$448,675**	**$456,600**	**$464,700**	**$473,000**	**$481,500**
EXPENDITURES:											
Abatement	217,869	206,245	115,625	282,758	283,133	-	-	-	-	-	-
Abatement - Transfer Out - Fund 001 General Fund	640,000	-	-	-	-	-	-	-	-	-	-
Rental Housing Safety Program	231,620	229,587	273,000	545,996	578,054	345,075	362,042	352,600	360,700	369,000	377,500
1406 Affordable Housing Program	(28,284)	(43,170)	98,000	686,198	692,287	104,000	104,000	104,000	104,000	104,000	104,000
Total Expenditures	**$1,061,206**	**$392,662**	**$486,625**	**$1,514,952**	**$1,553,474**	**$449,075**	**$466,042**	**$456,600**	**$464,700**	**$473,000**	**$481,500**
Beginning Fund Balance:	**$102,892**	**$661,796**	**$0**	**$1,028,326**	**$1,028,326**	**$24,941**	**$17,366**	**$0**	**$0**	**$0**	**$0**
Ending Fund Balance:	**$661,796**	**$1,028,326**	**$0**	**$0**	**$24,941**	**$17,366**	**($0)**	**$0**	**$0**	**$0**	**$0**
Abatement Program	$162,396	$167,133	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rental Housing Safety Program	$59,127	$272,996	$0	$0	$24,942	$17,367	$0	$0	$0	$0	$0
1406 Affordable Housing Program	$440,275	$588,198	$0	($0)	($0)	($0)	($0)	($0)	($0)	($0)	($0)

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	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 106 PUBLIC ART											
REVENUES:											
Interest Earnings	1,762	1,193	-	-	800	-	-	-	-	-	-
Facility Rentals	16,500	9,000	15,000	15,000	15,000	20,000	20,600	21,200	21,800	22,500	23,200
Transfer In - Fund 001 General	22,000	-	17,552	17,552	17,552	-	-	-	-	-	-
Total Revenues	**$40,262**	**$10,193**	**$32,552**	**$32,552**	**$33,352**	**$20,000**	**$20,600**	**$21,200**	**$21,800**	**$22,500**	**$23,200**
EXPENDITURES:											
Arts Commission Programs	1,068	1,166	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Public Art	34,029	9,843	35,000	61,803	62,603	18,000	18,600	19,200	19,800	20,500	21,200
Total Expenditures	**$35,097**	**$11,010**	**$37,000**	**$63,803**	**$64,603**	**$20,000**	**$20,600**	**$21,200**	**$21,800**	**$22,500**	**$23,200**
Beginning Fund Balance:	**$26,902**	**$32,067**	**$4,448**	**$31,251**	**$31,251**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Ending Fund Balance:	**$32,067**	**$31,251**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 180 NARCOTICS SEIZURE											
REVENUES:											
Forfeitures	24,332	65,897	-	-	220,000	-	-	-	-	-	-
Law Enforcement Contracts/Grants	16,891	17,948	-	18,385	18,385	-	-	-	-	-	-
Interest Earnings	2,347	836	-	-	2,000	-	-	-	-	-	-
Total Revenues	**$43,569**	**$84,680**	**$0**	**$18,385**	**$240,385**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
EXPENDITURES:											
Investigations	76,875	56,829	-	47,800	269,801	-	-	-	-	-	-
Capital	41,359	-	-	-	-	-	-	-	-	-	-
Total Expenditures	**$118,234**	**$56,829**	**$0**	**$47,800**	**$269,801**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Beginning Fund Balance:	**$76,230**	**$1,565**	**$0**	**$29,416**	**$29,416**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Ending Fund Balance:	**$1,565**	**$29,416**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 181 FELONY SEIZURE											
REVENUES:											
Forfeitures/Misc/Interest	781	10,484	-	-	5,000	-	-	-	-	-	-
Total Revenues	**$781**	**$10,484**	**$0**	**$0**	**$5,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
EXPENDITURES:											
Investigations/Predictive Policing	9,084	10,832	-	431	5,431	-	-	-	-	-	-
Capital Purchases	13,288	-	-	-	-	-	-	-	-	-	-
Total Expenditures	**$22,372**	**$10,832**	**$0**	**$431**	**$5,431**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Beginning Fund Balance:	**$22,371**	**$779**	**$0**	**$431**	**$431**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Ending Fund Balance:	**$779**	**$431**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 182 FEDERAL SEIZURE											
REVENUES:											
Forfeitures	11,243	24,835	-	-	5,000	-	-	-	-	-	-
Interest Earnings	303	287	-	-	30	-	-	-	-	-	-
Total Revenues	**$11,546**	**$25,121**	**$0**	**$0**	**$5,030**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
EXPENDITURES:											
Crime Prevention	892	26,663	-	1,230	6,259	-	-	-	-	-	-
Capital	12,554	-	-	-	-	-	-	-	-	-	-
Total Expenditures	**$13,446**	**$26,663**	**$0**	**$1,230**	**$6,259**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Beginning Fund Balance:	**$4,671**	**$2,771**	**$0**	**$1,229**	**$1,229**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Ending Fund Balance:	**$2,771**	**$1,229**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 190 CDBG											
REVENUES:											
Grants/Program Income/Loan Payments	822,705	1,009,955	550,000	3,480,788	3,480,788	565,000	545,000	550,000	550,000	550,000	550,000
Miscellaneous/Contributions	500	2,400	-	-	600	-	-	-	-	-	-
Total Revenues	**$823,205**	**$1,012,355**	**$550,000**	**$3,480,788**	**$3,481,388**	**$565,000**	**$545,000**	**$550,000**	**$550,000**	**$550,000**	**$550,000**
EXPENDITURES:											
Grant Programs	380,513	937,754	550,000	5,850,121	5,850,721	565,000	545,000	550,000	550,000	550,000	550,000
Total Expenditures	**$380,513**	**$937,754**	**$550,000**	**$5,850,121**	**$5,850,721**	**$565,000**	**$545,000**	**$550,000**	**$550,000**	**$550,000**	**$550,000**
Beginning Fund Balance:	**$1,852,040**	**$2,294,732**	**$0**	**$2,369,333**	**$2,369,333**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Ending Fund Balance:	**$2,294,732**	**$2,369,333**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 191 NEIGHBORHOOD STABLILIZATION PROGRAM											
REVENUES:											
Abatement Charges	-	-	40,000	40,000	40,000	-	-	-	-	-	-
Abatement Interest	-	-	5,500	5,500	5,500	-	-	-	-	-	-
Total Revenues	**$0**	**$0**	**$45,500**	**$45,500**	**$45,500**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
EXPENDITURES:											
Grant-NSP 1	-	-	45,500	45,500	45,500	-	-	-	-	-	-
Grant-NSP 3	-	-	-	14,148	14,148	-	-	-	-	-	-
Total Expenditures	**$0**	**$0**	**$45,500**	**$59,648**	**$59,648**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Beginning Fund Balance:	**$14,148**	**$14,148**	**$0**	**$14,148**	**$14,148**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Ending Fund Balance:	**$14,148**	**$14,148**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 192 SSMCP (SOUTH SOUND MILITARY COMMUNITIES PARTNERSHIP)											
REVENUES:											
Grants	256,566	502	-	1,162,070	1,162,070	8,000	8,000	8,000	8,000	8,000	8,000
Partner Participation	281,050	274,650	277,550	277,550	263,550	261,050	261,050	261,050	261,050	261,050	261,050
Misc/Other	130,999	98,250	-	-	-	-	-	-	-	-	-
Transfer In From Fund 001 General	75,000	88,749	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Total Revenues	**$743,616**	**$462,151**	**$352,550**	**$1,514,620**	**$1,500,620**	**$344,050**	**$344,050**	**$344,050**	**$344,050**	**$344,050**	**$344,050**
EXPENDITURES:											
SSMCP / Capital & 1-Time	591,873	280,008	352,550	1,643,047	1,629,048	308,391	325,610	343,815	363,064	383,418	334,050
Transfer to Fund 501 Tactical Tailor Insurance	32,436	7,333	-	917	917	-	-	-	-	-	-
Total Expenditures	**624,309**	**287,341**	**$352,550**	**$1,643,964**	**$1,629,965**	**308,391**	**$325,610**	**$343,815**	**$363,064**	**$383,418**	**$334,050**
Beginning Fund Balance:	**($164,772)**	**($45,465)**	**$55,626**	**$129,345**	**$129,345**	**$0**	**$35,659**	**$54,099**	**$54,334**	**$35,320**	**($4,048)**
Ending Fund Balance:	**($45,465)**	**$129,345**	**$55,626**	**$0**	**$0**	**$35,659**	**$54,099**	**$54,334**	**$35,320**	**($4,048)**	**$5,952**

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

	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 195 PUBLIC SAFETY GRANTS											
REVENUES:											
Grants	681,596	412,410	-	508,876	508,876	-	-	-	-	-	-
Total Revenues	**$681,596**	**$412,410**	**$0**	**$508,876**	**$508,876**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
EXPENDITURES:											
Grants	681,596	412,410	-	508,876	508,876	-	-	-	-	-	-
Total Expenditures	**$681,596**	**$412,410**	**$0**	**$508,876**	**$508,876**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Beginning Fund Balance:	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Ending Fund Balance:	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

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	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 196 ARPA (AMERICAN RESCUE PLAN ACT) GRANT											
REVENUES:											
Grants	6,149,028	(266,911)	-	1,079,887	1,079,887	-	-	-	-	-	-
Interest	347,654	82,596	-	-	40,000	-	-	-	-	-	-
Transfer In - General Fund	-	871,949	-	-	-	-	-	-	-	-	-
Total Revenues	**6,496,681**	**$687,634**	**$0**	**$1,079,887**	**$1,119,887**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
EXPENDITURES:											
Grants & Interest Exp	6,149,028	1,345,722	-	1,198,581	1,238,581	-	-	-	-	-	-
General Fund Source	-	871,949	-	-	-	-	-	-	-	-	-
Total Expenditures	**6,149,028**	**2,217,671**	**-**	**1,198,581**	**1,238,581**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Beginning Fund Balance:	**$1,301,077**	**$1,648,731**	**$0**	**$118,694**	**$118,694**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Ending Fund Balance:	**$1,648,731**	**$118,694**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 201 GENERAL OBLIGATION BOND DEBT SERVICE											
REVENUES:											
Transfer-In From General Fund	442,756	370,919	366,294	366,294	366,294	367,718	210,894	-	-	-	-
Transfer-In From General Fund - Parks Bonds	-	-	-	-	-	-	273,200	273,200	273,200	273,200	273,200
Transfer-In From General Fund - Vehicles & Equipm	-	-	-	-	-	-	250,000	250,000	250,000	250,000	250,000
Transfer-In REET Fund	1,239,998	1,239,997	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000
Transfer-In TBD Fund ($20 VLF)	-	374,099	835,000	696,188	696,188	697,000	697,500	697,250	696,250	694,500	697,000
Bond Proceeds (Refunding Bond)	-	-	-	2,790,690	2,790,690	-	-	-	-	-	-
Total Revenues	**$1,682,754**	**$1,985,015**	**$2,441,294**	**$5,093,172**	**$5,093,172**	**2,304,718**	**2,671,594**	**2,460,450**	**2,459,450**	**2,457,700**	**2,460,200**
EXPENDITURES:											
Principal & Interest - 59th Avenue	77,000	-	-	-	-	-	-	-	-	-	-
Principal & Interest - Police Station - 2009/2016	210,981	213,144	209,394	209,394	209,394	210,393	210,894	-	-	-	-
Principal & Interest - LOCAL LED Streetlight	154,775	157,775	156,900	156,900	156,900	157,325	-	-	-	-	-
Principal & Interest - Transp CIP - LTGO 2019	540,150	539,400	537,900	537,900	537,900	540,652	542,405	538,150	541,153	538,705	540,954
Principal & Interest - Transp CIP - LTGO 2020	235,697	235,700	235,700	235,700	235,700	235,702	235,697	235,699	235,700	235,699	235,700
Principal & Interest - Transp CIP - LTGO 2021	464,151	464,897	466,400	466,400	466,400	463,646	461,898	466,151	463,147	465,596	463,346
Principal & Interest - TBD $20 VLF Bonds	-	374,099	835,000	3,486,878	3,486,878	697,000	697,500	697,250	696,250	694,500	697,000
Principal & Interest - Parks Bond	-	-	-	-	-	-	273,200	273,200	273,200	273,200	273,200
Principal & Interest - Police Vehicles	-	-	-	-	-	-	250,000	250,000	250,000	250,000	250,000
Total Expenditures	**1,682,754**	**1,985,015**	**2,441,294**	**5,093,172**	**5,093,172**	**2,304,718**	**2,671,594**	**2,460,450**	**2,459,450**	**2,457,700**	**2,460,200**
Beginning Fund Balance:	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Ending Fund Balance:	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

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	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 202 LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE											
REVENUES:											
Interest	13,221	5,104	-	-	215	-	-	-	-	-	-
Assessments	217,392	142,956	91,294	91,294	91,295	88,922	86,551	84,178	81,806	79,434	77,062
Total Revenues	**$230,613**	**$148,060**	**$91,294**	**91,294**	**91,510**	**88,922**	**86,551**	**84,178**	**81,806**	**79,434**	**77,062**
EXPENDITURES:											
LID 1101/1103	283	-	-	-	-	-	-	-	-	-	-
LID 1108	208	271	-	-	-	-	-	-	-	-	-
LID 1109	91,770	162,531	87,590	167,555	167,555	85,817	83,848	81,969	79,995	78,121	76,148
Transfer Out - Fund 001 General Fund/Set Aside Ear	332,169	55,764	3,704	3,704	3,922	3,105	2,703	2,209	1,811	1,313	914
Total Expenditures	**$424,430**	**$218,566**	**91,294**	**171,259**	**171,477**	**88,922**	**86,551**	**84,178**	**81,806**	**79,434**	**77,062**
Beginning Fund Balance:	**$344,289**	**$150,473**	**$0**	**$79,967**	**$79,967**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Ending Fund Balance:	**$150,473**	**$79,967**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 204 SEWER PROJECT DEBT SERVICE											
REVENUES:											
Sewer Charges (4.75% Sewer Surcharge)	929,777	1,028,449	986,200	986,200	1,007,150	1,047,400	1,089,300	1,132,900	1,178,200	1,225,300	1,274,310
Interest Earnings/Other	67,471	36,647	20,000	20,000	25,000	20,000	20,000	20,000	20,000	20,000	20,000
Sanitary Side Sewer Connection Home Loan Repaymer	-	5,250	948	948	-	-	-	-	-	-	-
Total Revenues	**$997,248**	**$1,070,346**	**$1,007,148**	**$1,007,148**	**$1,032,150**	**$1,067,400**	**$1,109,300**	**$1,152,900**	**$1,198,200**	**$1,245,300**	**$1,294,310**
EXPENDITURES:											
Principal & Interest	472,681	440,498	438,327	438,327	438,327	141,674	140,975	36,250	36,071	35,893	-
Transfer To Fund 311 Sewer Capital	1,390,658	50,000	60,100	60,100	60,100	1,554,000	1,016,000	943,000	930,000	50,000	50,000
Total Expenditures	**$1,863,339**	**$490,498**	**$498,427**	**$498,427**	**$498,427**	**$1,695,674**	**$1,156,975**	**$979,250**	**$966,071**	**$85,893**	**$50,000**
Beginning Fund Balance:	**$1,551,695**	**$685,604**	**$1,151,853**	**$1,265,452**	**$1,265,452**	**$1,799,175**	**$1,170,901**	**$1,123,226**	**$1,296,876**	**$1,529,005**	**$2,688,412**
Ending Fund Balance:	**$685,604**	**$1,265,452**	**$1,660,574**	**$1,774,173**	**$1,799,175**	**$1,170,901**	**$1,123,226**	**$1,296,876**	**$1,529,005**	**$2,688,412**	**$3,932,722**

	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 251 LOCAL IMPROVEMENT DISTRICT (LID) GUARANTY DEBT SERVICE											
REVENUES:											
Interest Earnings	6,230	3,589	-	-	1,800	1,800	1,800	-	-	-	-
Total Revenues	**$6,230**	**$3,589**	**$0**	**$0**	**$1,800**	**$1,800**	**$1,800**	**$0**	**$0**	**$0**	**$0**
EXPENDITURES:											
Transfer Out - Fund 001 General	53,000	-	-	-	-	-	-	-	-	-	-
Total Expenditures	**$53,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Beginning Fund Balance:	**$141,341**	**$94,571**	**$93,000**	**$98,161**	**$98,161**	**$99,961**	**$101,761**	**$103,561**	**$103,561**	**$103,561**	**$103,561**
Ending Fund Balance:	**$94,571**	**$98,161**	**$93,000**	**$98,161**	**$99,961**	**$101,761**	**$103,561**	**$103,561**	**$103,561**	**$103,561**	**$103,561**

	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 301 PARKS CAPITAL											
REVENUES:											
Grants	2,342,717	4,272,500	3,925,000	6,879,623	6,879,623	-	-	-	-	-	-
Motor Vehicle Excise Tax for Paths & Trails	4,471	4,422	-	4,353	4,353	4,385	4,385	4,385	4,385	4,385	4,385
Funds Anticipated	-	-	-	-	-	1,039,000	7,025,000	4,825,000	1,625,000	1,850,000	-
Interest Earnings	162,472	124,447	-	-	34,807	-	-	-	-	-	-
Contributions/Donations/Utility & Developers	36,466	449,000	-	-	-	-	-	-	-	-	-
GO Bonds/Tax Increment Financing		-	2,000,000	2,000,000	-	-	-	2,000,000	-	-	-
Park Bond	-	-	-	-	-	-	2,765,000	500,000			
Transfer In From Fund 001 General	1,415,000	372,525	-	427,277	427,277	-	-	-	-	-	-
Transfer In From Fund 102/303 REET	470,788	393,476	135,000	135,000	135,000	946,000	330,000	410,000	260,000	520,000	470,000
Transfer In From Fund 104 Hotel/Motel Lodging Tax	-	-	-	-	-	300,000	1,700,000	2,250,000	1,650,000	-	-
Transfer In From Fund 401 Surface Water Mgmt	150,000	118,038	-	70,000	70,000	-	407,000	200,000	-	-	-
Total Revenues	**4,581,914**	**$5,734,407**	**$6,060,000**	**$9,516,253**	**$7,551,060**	**$2,289,385**	**$12,231,385**	**$10,189,385**	**$3,539,385**	**$2,374,385**	**$474,385**
EXPENDITURES:											
Capital	5,244,996	8,945,360	6,060,000	11,187,950	8,829,658	2,385,000	12,277,000	10,185,000	3,535,000	2,370,000	470,000
Transfer to General Fund (Unspent Downtown & Ward	-	-	-	-	358,292						
Total Expenditures	**$5,244,996**	**$8,945,360**	**$6,060,000**	**$11,187,950**	**$9,187,950**	**$2,385,000**	**$12,277,000**	**$10,185,000**	**$3,535,000**	**$2,370,000**	**$470,000**
Beginning Fund Balance:	**$5,660,925**	**$4,997,843**	**$0**	**$1,786,890**	**$1,786,890**	**$150,000**	**$54,385**	**$8,770**	**$13,155**	**$17,540**	**$21,925**
Ending Fund Balance:	**$4,997,843**	**$1,786,890**	**$0**	**$115,193**	**$150,000**	**$54,385**	**$8,770**	**$13,155**	**$17,540**	**$21,925**	**$26,310**

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	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 302 TRANSPORATION CAPITAL PROJECT											
REVENUES:											
Motor Vehicle Excise Tax	304,509	300,889	329,500	296,226	296,226	298,300	298,300	298,300	298,300	298,300	298,300
State Transportation Package - Multi-Modal Distributi	82,240	81,591	81,900	81,900	81,900	80,600	80,600	80,600	80,600	80,600	80,600
State Transportation Package - Increased Gas Tax (MV	71,681	71,393	71,600	71,600	71,600	70,800	70,800	70,800	70,800	70,800	70,800
Traffic Mitigation Fees	39,046	101,162	-	-	44,000	-	-	-	-	-	-
Pavement Degradation Fees	33,639	64,876	-	-	18,000	-	-	-	-	-	-
Grant Eligible/Funds Anticipated/Congressional Direct	3,349,056	11,294,635	8,143,000	15,273,248	15,273,248	11,982,000	1,977,000	5,706,000	-	-	-
Fee-In-Lieu	-	-	-	-	124,519	-	-	-	-	-	-
Contributions from Utilities/Developers/Partners	1,579,791	2,095,816	-	231,305	231,305	-	-	-	-	-	-
Proceeds from Sale of Asset/Street Vacation	120,000	-	-	79,384	79,384	-	-	-	-	-	-
Interest/Other	346,055	198,065	-	-	80,000	-	-	-	-	-	-
GO Bond Proceeds	3,000,000	-	3,199,000	6,600,000	6,600,000	-	-	-	-	-	-
Transfer In - Fund 001 General	309,812	200,000	473,300	51,018	51,018	228,300	302,800	294,300	330,300	367,300	406,300
Transfer In - Fund 303 REET	870,407	741,124	1,025,000	717,000	717,000	394,400	916,000	850,000	530,000	530,000	530,000
Transfer In - Fund 103 TBD	999,924	-	-	-	-	673,600	107,500	107,750	108,750	110,500	108,000
Transfer In - Fund 401 SWM	834,326	2,056,572	357,700	1,587,208	1,587,208	-	63,000	609,000	176,000	37,400	512,000
Total Revenues	**$11,940,487**	**$17,206,123**	**$13,681,000**	**$24,988,889**	**$25,255,408**	**$13,728,000**	**$3,816,000**	**$8,016,750**	**$1,594,750**	**$1,494,900**	**$2,006,000**
EXPENDITURES:											
Capital Projects	14,619,527	18,752,047	13,681,000	28,642,645	29,035,471	13,728,000	3,816,000	13,289,750	2,503,750	3,125,500	8,075,000
Debt Issue Cost	32,500	-	-	79,384	79,384	-	-	-	-	-	-
Transfer Out - Fund 001 General Fund	-	577,000		-	-	-	-	-	-	-	-
Total Expenditures	**$14,652,027**	**$19,329,047**	**$13,681,000**	**$28,722,029**	**$29,114,855**	**$13,728,000**	**$3,816,000**	**$13,289,750**	**$2,503,750**	**$3,125,500**	**$8,075,000**
Beginning Fund Balance:	**$8,693,911**	**$5,982,371**	**$0**	**$3,859,447**	**$3,859,447**	**$0**	**$0**	**$0**	**($5,273,000)**	**($6,182,000)**	**($7,812,600)**
Ending Fund Balance:	**$5,982,371**	**$3,859,447**	**$0**	**$126,307**	**$0**	**$0**	**$0**	**($5,273,000)**	**($6,182,000)**	**($7,812,600)**	**($13,881,600)**

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	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 303 REAL ESTATE EXCISE TAX											
REVENUES:											
Real Estate Excise Tax	2,289,031	2,372,811	2,400,000	2,400,000	2,350,000	2,400,000	2,400,000	2,500,000	2,500,000	2,600,000	2,600,000
Interest Earnings	12,735	2,522	-	-	2,632	2,516	2,516	-	-	-	-
Total Revenue	**2,301,765**	**2,375,333**	**2,400,000**	**2,400,000**	**2,352,632**	**2,402,516**	**2,402,516**	**2,500,000**	**2,500,000**	**2,600,000**	**2,600,000**
EXPENDITURES:											
Transfer Out - Fund 201 GO Bond Debt Service	1,239,998	1,239,997	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000
Transfer Out - Fund 301 Parks CIP	470,788	393,476	135,000	135,000	135,000	946,000	330,000	410,000	260,000	520,000	470,000
Transfer Out - Fund 302 Transportation CIP	870,407	741,124	1,025,000	725,000	717,000	394,400	916,000	850,000	530,000	530,000	530,000
Total Expenditures	**$2,581,193**	**$2,374,597**	**$2,400,000**	**$2,100,000**	**$2,092,000**	**$2,580,400**	**$2,486,000**	**$2,500,000**	**$2,030,000**	**$2,290,000**	**$2,240,000**
Beginning Fund Balance:	**$279,427**	**$0**	**$0**	**$736**	**$736**	**$261,368**	**$83,484**	**$0**	**$0**	**$470,000**	**$780,000**
Ending Fund Balance:	**$0**	**$736**	**$0**	**$300,736**	**$261,368**	**$83,484**	**$0**	**$0**	**$470,000**	**$780,000**	**$1,140,000**

	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 311 SEWER CAPITAL PROJECT											
REVENUES:											
Grants	172,049	542,786	-	1,590,164	1,590,164	-	-	-	-	-	-
Sewer Availability Charge	261,161	268,155	265,600	265,600	265,600	202,900	217,100	274,800	264,300	242,800	199,600
Interest Earnings	104,513	117,861	-	-	50,000	-	-	-	-	-	-
Proceeds from Lien	1,408	1,291	-	-	640	-	-	-	-	-	-
Transfer In Fund 204 Sewer Debt (Sewer Surcharge 4.7	467,178	50,000	60,100	60,100	60,100	1,554,000	1,016,000	943,000	930,000	50,000	50,000
Transfer In Fund 312 Sanitary Sewer Connection Capit	923,480	-	-	-	-	-	-	-	-	-	-
Total Revenues	**$1,929,789**	**$980,093**	**$325,700**	**$1,915,864**	**$1,966,504**	**$1,756,900**	**$1,233,100**	**$1,217,800**	**$1,194,300**	**$292,800**	**$249,600**
EXPENDITURES:											
Capital/Administration	289,051	1,778,041	940,600	4,702,349	4,702,349	1,837,000	1,318,000	1,230,000	1,120,000	85,000	85,000
Total Expenditures	**$289,051**	**1,778,041**	**940,600**	**4,702,349**	**4,702,349**	**1,837,000**	**1,318,000**	**1,230,000**	**1,120,000**	**85,000**	**85,000**
Beginning Fund Balance:	**$2,176,298**	**$3,817,036**	**$614,900**	**$3,019,088**	**$3,019,088**	**$283,243**	**$203,143**	**$118,243**	**$106,043**	**$180,343**	**$388,143**
Ending Fund Balance:	**$3,817,036**	**$3,019,088**	**$0**	**$232,603**	**$283,243**	**$203,143**	**$118,243**	**$106,043**	**$180,343**	**$388,143**	**$552,743**

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	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 401 SURFACE WATER MANAGEMENT											
REVENUES:											
Storm Drainage Fees	5,401,298	5,397,979	5,366,000	5,366,000	5,366,000	5,367,655	5,778,595	5,923,060	6,071,135	6,222,915	6,378,490
Site Development Permit Fee	116,355	47,720	50,000	50,000	-	-	-	-	-	-	-
Interest Earnings & Misc	524,312	477,770	275,000	275,000	36,078	175,000	175,000	175,000	175,000	175,000	175,000
Subtotal Operating Revenues	**$6,041,965**	**$5,923,469**	**$5,691,000**	**$5,691,000**	**$5,402,078**	**$5,542,655**	**$5,953,595**	**$6,098,060**	**$6,246,135**	**$6,397,915**	**$6,553,490**
EXPENDITURES:											
Engineering Services	1,667,070	1,731,251	2,351,114	2,650,175	2,649,415	2,504,888	2,577,921	2,629,718	2,707,200	2,789,050	2,878,207
Operations & Maintenance	523,875	1,014,878	1,314,339	1,314,339	1,314,339	1,245,326	1,260,712	1,298,533	1,337,489	1,377,614	1,418,942
Revenue Bonds - Debt Service	500,995	500,998	500,997	500,997	500,997	500,997	500,996	500,998	302,446	-	-
Transfer to Fund 001 General Admin Support	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700
Subtotal Operating Expenditures	**$2,976,641**	**$3,531,827**	**$4,451,151**	**$4,750,212**	**$4,749,451**	**$4,535,911**	**$4,624,329**	**$4,713,950**	**$4,631,836**	**$4,451,364**	**$4,581,850**
OPERATING INCOME (LOSS)	**$3,065,324**	**$2,391,643**	**$1,239,849**	**$940,788**	**$652,627**	**$1,006,744**	**$1,329,266**	**$1,384,110**	**$1,614,299**	**$1,946,551**	**$1,971,640**
As a % of Operating Expenditures	**103.0%**	**67.7%**	**27.9%**	**19.8%**	**13.7%**	**22.2%**	**28.7%**	**29.4%**	**34.9%**	**43.7%**	**43.0%**
OTHER FINANCING SOURCES:											
Grants/Contributions/Settlements/Misc	176,599	107,064	-	261,964	261,964	-	-	-	-	-	-
American Lake Management District	44,827	107,829	23,735	34,294	34,294	42,068	42,068	-	-	-	-
Subtotal Other Financing Sources	**$221,425**	**$214,893**	**$23,735**	**$296,258**	**$296,258**	**$42,068**	**$42,068**	**$0**	**$0**	**$0**	**$0**
OTHER FINANCING USES:											
1-Time	200,269	50,951	342,258	263,875	256,723	13,825	7,776	-	-	-	-
Capital	33,443	140,385	66,985	870,000	870,000	995,000	1,520,000	945,000	595,000	620,000	620,000
American Lake Management District	63,179	85,914	20,939	60,725	60,725	42,068	42,068	-	-	-	-
Transfer to Fund 301 Parks CIP	150,000	118,038	-	70,000	70,000	-	407,000	200,000	-	-	-
Transfer to Fund 302 Transportation Capital	834,326	2,056,572	357,700	1,430,978	1,587,208	-	63,000	609,000	176,000	37,400	512,000
Subtotal Other Financing Uses	**$1,281,217**	**$2,451,861**	**$787,882**	**$2,695,578**	**$2,844,656**	**$1,050,893**	**$2,039,844**	**$1,754,000**	**$771,000**	**$657,400**	**$1,132,000**
Total Revenues and Other Sources	**$6,263,390**	**$6,138,362**	**$5,714,735**	**$5,987,258**	**$5,698,336**	**$5,584,723**	**$5,995,663**	**$6,098,060**	**$6,246,135**	**$6,397,915**	**$6,553,490**
Total Expenditures and other Uses	**$4,257,857**	**$5,983,687**	**$5,239,032**	**$7,445,789**	**$7,594,107**	**$5,586,803**	**$6,664,172**	**$6,467,950**	**$5,402,836**	**$5,108,764**	**$5,713,850**
Beginning Fund Balance:	**$11,219,619**	**$13,225,152**	**$8,056,789**	**$13,379,827**	**$13,379,827**	**$11,484,056**	**$11,481,975**	**$10,813,466**	**$10,443,576**	**$11,286,876**	**$12,576,026**
Ending Fund Balance:	**$13,225,152**	**$13,379,827**	**$8,532,492**	**$11,921,296**	**$11,484,056**	**$11,481,975**	**$10,813,466**	**$10,443,576**	**$11,286,876**	**$12,576,026**	**$13,415,666**
Ending Fund Balance as a % of Operating Exp	444.3%	378.8%	191.7%	251.0%	241.8%	253.1%	233.8%	221.5%	243.7%	282.5%	292.8%
17% Operating Reserves (of operating revenues)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
33% Operating Reserves (of operating expenditures)	$982,291	$1,165,503	$1,468,880	$1,567,570	$1,567,319	$1,496,851	$1,526,028	$1,555,603	$1,528,506	$1,468,950	$1,512,010
1% Capital Reserves	$484,748	$517,989	$556,224	$552,840	$543,261	$553,211	$573,111	$590,651	$598,361	$604,935	$616,255
American Lake Management District	$9,896	$29,081	$0	$0	$0	$0	$0	$0	$0	$0	$0
Unreserved / (Shortfall):	$11,748,217	$11,667,254	$6,507,388	$9,800,886	$9,373,476	$9,431,914	$8,714,327	$8,297,322	$9,160,009	$10,502,141	$11,287,401

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	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 501 FLEET & EQUIPMENT											
OPERATING REVENUES:											
M&O Revenue	574,514	585,784	775,720	977,785	912,785	989,185	989,185	1,021,411	1,054,603	1,088,791	1,124,005
Lease Revenue	30,000	30,000	-	30,000	30,000	-	-	-	-	-	-
Interest Earnings	226,797	160,500	20,000	20,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
Total Revenues	**$882,768**	**$857,573**	**$795,720**	**$1,027,785**	**$1,027,785**	**$1,074,185**	**$1,074,185**	**$1,106,411**	**$1,139,603**	**$1,173,791**	**$1,209,005**
OPERATING EXPENDITURES:											
Fuel/Gasoline	405,848	463,811	459,150	467,730	467,730	514,130	514,130	529,554	545,441	561,804	578,658
Other Supplies	13,778	15,001	3,990	14,975	14,975	7,475	7,475	7,699	7,930	8,168	8,413
Repairs & Maintenance	462,892	376,890	332,580	545,080	545,080	552,580	552,580	569,157	586,232	603,819	621,934
Total Expenditures	**$882,768**	**$857,573**	**$795,720**	**$1,027,785**	**$1,027,785**	**$1,074,185**	**$1,074,185**	**$1,106,411**	**$1,139,603**	**$1,173,791**	**$1,209,005**
Operating Revenue Over/(Under) Expenditures	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
OTHER FINANCING SOURCES:											
Replacement Reserves Collections	-	1,087,312	1,000,648	1,130,388	1,130,388	1,116,673	1,092,554	1,125,331	1,159,091	1,193,863	1,229,679
Capital Contribution	532,753	26,964	-	-	-	484,985	-	-	-	-	-
Capital Financing	-	-	-	-	-	-	1,090,100	-	-	-	-
Total Other Financing Sources	**$641,954**	**$1,195,535**	**$1,000,648**	**$1,130,388**	**$1,130,388**	**$1,601,658**	**$2,182,654**	**$1,125,331**	**$1,159,091**	**$1,193,863**	**$1,229,679**
OTHER FINANCING USES:											
Fleet & Equipment New & Replacement	1,589,005	863,364	-	-	-	1,533,100	1,090,100	1,200,000	1,200,000	1,200,000	1,200,000
Total Other Financing Uses	**$1,589,005**	**$863,364**	**$0**	**$0**	**$0**	**$1,533,100**	**$1,090,100**	**$1,200,000**	**$1,200,000**	**$1,200,000**	**$1,200,000**
Total Revenues	**$1,524,722**	**$2,053,108**	**$1,796,368**	**$2,158,173**	**$2,158,173**	**$2,675,843**	**$3,256,839**	**$2,231,742**	**$2,298,694**	**$2,367,654**	**$2,438,684**
Total Expenditures	**$2,471,773**	**$1,720,937**	**$795,720**	**$1,027,785**	**$1,027,785**	**$2,607,285**	**$2,164,285**	**$2,306,411**	**$2,339,603**	**$2,373,791**	**$2,409,005**
Beginning Fund Balance:	**$5,420,721**	**$4,473,670**	**$4,906,331**	**$4,805,841**	**$4,805,841**	**$5,936,229**	**$6,004,787**	**$7,097,341**	**$7,022,672**	**$6,981,763**	**$6,975,626**
Ending Fund Balance:	**$4,473,670**	**$4,805,841**	**$5,906,979**	**$5,936,229**	**$5,936,229**	**$6,004,787**	**$7,097,341**	**$7,022,672**	**$6,981,763**	**$6,975,626**	**$7,005,306**

	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 502 PROPERTY MANAGEMENT											
OPERATING REVENUES:											
M&O Revenue	848,348	$816,961	$856,628	$883,210	$883,210	$813,227	$825,690	$856,244	$888,004	$921,021	$955,347
Interest Earnings	30,390	17,953	-	-	-	-	-	-	-	-	-
Total Operating Revenues	**$ 878,738**	**$ 834,914**	**$ 856,628**	**$ 883,210**	**$ 883,210**	**$ 813,227**	**$ 825,690**	**$ 856,244**	**$ 888,004**	**$ 921,021**	**$ 955,347**
OPERATING EXPENDITURES:											
City Hall Facility	491,980	469,186	444,290	471,650	471,650	425,166	432,511	448,736	465,610	483,160	501,417
Police Station	321,287	337,744	339,322	352,221	352,221	328,405	332,854	345,040	357,702	370,860	384,533
Sounder Transit Station	65,471	27,985	73,016	59,339	59,339	59,656	60,325	62,468	64,692	67,001	69,397
Total Operating Expenditures	**$ 878,738**	**$ 834,914**	**$ 856,628**	**$ 883,210**	**$ 883,210**	**$ 813,227**	**$ 825,690**	**$ 856,244**	**$ 888,004**	**$ 921,021**	**$ 955,347**
Operating Revenue Over/(Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (0)**	**$ (0)**	**$ 0**	**$ 0**
OTHER FINANCING SOURCES:											
Capital Contribution / Other 1-Time	839,645	290,503	100,000	1,063,040	813,040	187,500	95,000	-	-	-	-
Total Other Financing Sources	**$ 839,645**	**$ 290,503**	**$ 100,000**	**$ 1,063,040**	**$ 813,040**	**$ 187,500**	**$ 95,000**	**$ -**	**$ -**	**$ -**	**$ -**
OTHER FINANCING USES:											
Capital/1-Time/6-Year Property Management Plan	1,130,112	639,708	100,000	1,163,040	913,040	187,500	95,000	2,819,000	510,000	2,980,000	1,042,500
Total Other Financing Uses	**$ 1,130,112**	**$ 639,708**	**$ 100,000**	**$ 1,163,040**	**$ 913,040**	**$ 187,500**	**$ 95,000**	**$ 2,819,000**	**$ 510,000**	**$ 2,980,000**	**$ 1,042,500**
Total Revenues	**$ 1,718,383**	**$ 1,125,417**	**$ 956,628**	**$ 1,946,250**	**$ 1,696,250**	**$ 1,000,727**	**$ 920,690**	**$ 856,244**	**$ 888,004**	**$ 921,021**	**$ 955,347**
Total Expenditures	**$ 2,008,850**	**$ 1,474,622**	**$ 956,628**	**$ 2,046,250**	**$ 1,796,250**	**$ 1,000,727**	**$ 920,690**	**$ 3,675,244**	**$ 1,398,004**	**$ 3,901,021**	**$ 1,997,847**
Beginning Fund Balance:	**$739,672**	**$449,206**	**$0**	**$100,000**	**$100,000**	**$0**	**$0**	**$0**	**($2,819,000)**	**($3,329,001)**	**($6,309,001)**
Ending Fund Balance:	**$449,206**	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**($2,819,000)**	**($3,329,001)**	**($6,309,001)**	**($7,351,500)**

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	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 503 INFORMATION TECHNOLOGY											
REVENUES:											
M&O Revenue	1,822,538	2,191,306	3,109,704	3,219,607	3,219,607	3,605,655	4,048,448	4,184,523	4,325,412	4,471,295	4,622,361
Misc/Interest/Other	28,323	5,374	-	-	-	-	-	-	-	-	-
Total Operating Revenues	**$ 1,850,860**	**$ 2,196,679**	**$ 3,109,704**	**$ 3,219,607**	**$ 3,219,607**	**$ 3,605,655**	**$ 4,048,448**	**$ 4,184,523**	**$ 4,325,412**	**$ 4,471,295**	**$ 4,622,361**
EXPENDITURES:											
Personnel	797,884	662,785	701,912	701,912	701,912	707,105	731,098	767,653	806,036	846,337	888,654
Supplies	98,980	65,512	214,020	276,020	276,020	175,000	175,000	180,250	185,658	191,227	196,964
Services & Charges	953,996	1,468,381	2,193,773	2,241,676	2,241,676	2,723,550	3,142,350	3,236,621	3,333,719	3,433,731	3,536,743
Total Operating Expenditures	**$1,850,860**	**$2,196,679**	**3,109,704**	**$3,219,607**	**$3,219,607**	**3,605,655**	**4,048,448**	**4,184,523**	**4,325,412**	**4,471,295**	**4,622,361**
Operating Revenue Over/(Under) Expenditures	**($0)**	**($0)**	**$0**	**$0**	**$0**	**$0**	**$0**	**($0)**	**($0)**	**($0)**	**$0**
OTHER FINANCING SOURCES:											
Capital Contrib & Other 1-Time	716,097	619,634	995,340	1,948,058	1,948,058	365,350	279,000	-	-	-	-
GASB 96 SBITA	592,092	712,540	-	-	-	-	-	-	-	-	-
Total Other Financing Sources	**$1,308,189**	**1,332,174**	**$995,340**	**$1,948,058**	**$1,948,058**	**$365,350**	**$279,000**	**$0**	**$0**	**$0**	**$0**
OTHER FINANCING USES:											
One-Time/Capital	699,293	619,635	995,340	1,948,058	1,948,058	365,350	279,000	449,500	374,500	659,500	504,500
Transfer Out - Fund 001 General Fund	355,786	-	-	-	-	-	-	-	-	-	-
GASB 96 SBITA	592,052	712,540	-	-	-	-	-	-	-	-	-
Total Other Financing Uses	**$1,647,131**	**1,332,174**	**$995,340**	**$1,948,058**	**$1,948,058**	**$365,350**	**$279,000**	**$449,500**	**$374,500**	**$659,500**	**$504,500**
Total Revenues	**$3,159,049**	**$ 3,528,854**	**$4,105,044**	**$5,167,665**	**$5,167,665**	**$3,971,005**	**$4,327,448**	**$4,184,523**	**$4,325,412**	**$4,471,295**	**$4,622,361**
Total Expenditures	**$3,497,991**	**$3,528,854**	**$4,105,044**	**$5,167,665**	**$5,167,665**	**$3,971,005**	**$4,327,448**	**$4,634,023**	**$4,699,912**	**$5,130,795**	**$5,126,861**
Beginning Fund Balance:	**$338,942**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**($449,500)**	**($824,001)**	**($1,483,500)**
Ending Fund Balance:	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**($449,500)**	**($824,001)**	**($1,483,500)**	**($1,988,000)**

Return to ToC

	2024 Annual Actual	2025 Annual Actual	2026 Original Budget	2026 Adjusted Budget	2026 YND Est	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected	2031 Projected	2032 Projected
FUND 504 RISK MANAGEMENT											
REVENUES:											
M&O Revenue	2,946,830	3,296,896	3,829,853	3,870,683	3,870,683	3,825,220	3,827,830	3,940,865	4,057,292	4,177,208	4,300,726
Insurance Proceeds/3rd Party Recoveries	358,193	455,549	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Total Revenues	**$3,305,023**	**$3,752,445**	**$4,229,853**	**$4,270,683**	**$4,270,683**	**$4,225,220**	**$4,227,830**	**$4,340,865**	**$4,457,292**	**$4,577,208**	**$4,700,726**
EXPENDITURES:											
Safety Program	5,863	4,766	3,980	5,850	5,850	9,480	9,480	9,764	10,057	10,359	10,670
Ready Rebound & AWC Retro Program	64,824	74,643	78,740	66,990	66,990	121,800	124,410	128,142	131,987	135,946	140,025
WCIA Assessment	2,883,449	3,272,854	3,747,133	3,613,943	3,613,943	3,633,940	3,633,940	3,742,958	3,855,247	3,970,904	4,090,031
Claims/Judgments & Settlements	350,887	400,181	400,000	583,900	583,900	460,000	460,000	460,000	460,000	460,000	460,000
Total Expenditures	**$3,305,023**	**$3,752,444**	**$4,229,853**	**$4,270,683**	**$4,270,683**	**$4,225,220**	**$4,227,830**	**$4,340,865**	**$4,457,291**	**$4,577,210**	**$4,700,726**
OTHER FINANCING SOURCES:											
Capital Contribution/1-Time M&O	76,921	-	-	-	-	6,000	-	-	-	-	-
Transfer from Fund 192 SSMCP Tactical Tailor Reimbu	32,436	81,512	-	-	-	-	-	-	-	-	-
Total Other Financing Sources	**$109,357**	**$81,512**	**$0**	**$0**	**$0**	**$6,000**	**$0**	**$0**	**$0**	**$0**	**$0**
OTHER FINANCING USES:											
One-Time/Capital	156	254	-	-	-	6,000	-	-	-	-	-
Transfer To Fund 501 Fleet & Equipment	109,201	81,259	-	-	-	-	-	-	-	-	-
Total Other Financing Uses	**$109,357**	**$81,512**	**$0**	**$0**	**$0**	**$6,000**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$3,414,380**	**$3,833,956**	**$4,229,853**	**$4,270,683**	**$4,270,683**	**$4,231,220**	**$4,227,830**	**$4,340,865**	**$4,457,292**	**$4,577,208**	**$4,700,726**
Total Expenditures	**$3,414,380**	**$3,833,956**	**$4,229,853**	**$4,270,683**	**$4,270,683**	**$4,231,220**	**$4,227,830**	**$4,340,865**	**$4,457,291**	**$4,577,210**	**$4,700,726**
Beginning Fund Balance:	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**($0)**
Ending Fund Balance:	**($0)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**($0)**	**($0)**

OPERATING BUDGET

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CITIZENS OF LAKEWOOD

CITY COUNCIL

Position #7 - Paul Bocchi (Mayor)
Position #5 - Pattie Belle (Deputy Mayor)
Position #1 - Ellen Talbo
Position #2 - Mike Brandstetter
Position #3 - Philip Lindholm
Position #4 - Ryan Pearson
Position #6 - J. Trestin Lauricella

- Represent the Citizens of Lakewood
- Adopt Ordinances & Resolutions
- Grant Franchises
- Levy Taxes and Appropriate Funds
- Establish Policies
- Employ City Manager to Run City Consistent with City Policies and Goals

COMMITTEES, BOARDS & COMMISSIONS

- Civil Service Commission
- American Lake Management No. 1 Advisory Committee
- Community Services Advisory Board
- Independent Salary Commission
- Lakewood Arts Commission
- Lakewood's Promise Advisory Board
- Landmarks & Heritage Advisory Board
- Lodging Tax Advisory Committee
- Parks & Recreation Advisory Board
- Planning Commission
- Public Safety Advisory Board
- Youth Council

CITY COUNCIL

City Council Goals & Commitment

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

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

Goal 2: Public Safety

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

Goal 3: Parks & Lake Access

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

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

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

Commitment

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

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

CITY COUNCIL

Department Functions by Criteria

Legally Mandated:

These are functions and services required by federal, state, or local law, regulation, or other legal requirements. This tier represents the baseline level of service the City is obligated to provide, regardless of budget cycle or policy priorities.

- Lakewood is a code city with a Council-Manager form of government. The City Council consists of seven part-time, nonpartisan members elected at-large every two years to staggered, four-year terms. The City Council elects one of its members as Mayor.
- The City Council is responsible for enacting all legislation and making general policy decisions governing the City. The City Council appoints a full-time, professional City Manager to implement the policies and goals of the City Council, manage and coordinate the overall operations of the City, and provide leadership, coordination and development of all City departments. The City Council also appoints members of the City's advisory boards and committees.

CITY COUNCIL

2025/2026 Accomplishments

- Adopt ordinances and regulations that align with the 2025-2026 City Council Goals: Downtown Park(s) & Multi-Generational Community Center Development, Public Safety, Parks & Lake Access, and Downtown and Lakewood Station District Subareas Revitalization for Sustainable Growth.
- Provide general policy direction and ensure the City Manager is effectively managing the direction and resources of the City.
- Strengthen the City's relationships and opportunities for collaboration with neighborhood groups, associations, JBLM Camp Murray, local schools and institutions, and advisory boards and committees.
- Support creative criminal justice alternative diversion programs.
- Take a proactive role in legislative advocacy, particularly in matters of public safety and housing.
- Update federal, state, and County legislative agendas and engage with each respective delegation throughout this process.
- Act in a leadership capacity at the regional, state, and federal level.
- Developed and adopt City Council Goals for 2027-2028.

2027/2028 Key Anticipated Projects

- Initiate legislative activities that support City Council goals and priorities.
- Develop and advocate for 2027 and 2028 federal, state, and county legislative policies.
- Strengthen the City's partnership efforts with neighborhood groups, associations, JBLM, Camp Murray, local schools and institutions, and advisory boards and committees.
- Develop and Adopt 2029 and 2030 Goals.

CITY COUNCIL

Service / Program Changes

Service/ Program	Description & Justification, and Operational Impact	Change FTE	Change Fleet	Year 2027 1-Time	Year 2027 Ongoing	Year 2028 1-Time	Year 2028 Ongoing
Youth Council	Award Certificates, Meeting Meals, Supplies	-	-	$ -	$ 475	$ -	$ 475
	Clothing	-	-	$ -	$ 50	$ -	$ 50
	Youth Internship Stipends Cost is for two Youth Council Members to intern over the summer, learn civic leadership and develop the upcoming year's Youth Council program recommendations. Stipends are paid to the interns through an agreement with Communities in Schools.	-	-	$ -	$ 1,000	$ -	$ 1,000
	Total	**-**	**-**	**$ -**	**$ 1,525**	**$ -**	**$ 1,525**

Position Inventory

Position	Group	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed
Mayor	Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Mayor	Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Councilmember	Elected	5.00	5.00	5.00	5.00	5.00	5.00	5.00
	Total	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**
Change from prior year		-	-	-	-	-	-	-

Position	Group	FTE	2027 Salary	2027 Benefits	2027 Total	2028 Salary	2028 Benefits	2028 Total
Mayor	Elected	1.00	$ 22,272	$ 3,174	$ 25,446	$ 22,272	$ 3,176	$ 25,448
Deputy Mayor	Elected	1.00	20,880	1,815	22,695	20,880	1,816	22,696
Councilmember	Elected	1.00	19,512	2,793	22,305	19,512	2,794	22,306
Councilmember	Elected	1.00	19,512	1,704	21,216	19,512	1,705	21,217
Councilmember	Elected	1.00	19,512	1,670	21,182	19,512	1,671	21,183
Councilmember	Elected	1.00	19,512	1,704	21,216	19,512	1,705	21,217
Councilmember	Elected	1.00	19,512	1,704	21,216	19,512	1,705	21,217
Total	**Total**	**7.00**	**$ 140,712**	**$ 14,564**	**$ 155,276**	**$ 140,712**	**$ 14,572**	**$ 155,284**

City Council

Performance Measures

		YTD		Previous Year Ends		
Performance Measures	Target	Q1	Q2	2023	2022	2021
# of City Council retreats	1 time per year	1	1	1	3	2
# of City Council sponsored/supported events	20 per year	13	26	38	25	21

2/2 SBCT Community Connector Dinner
17th Annual Korean American Day Celebration
City Welcome Walk
LPAB Partnering for Progress Event
Washington -Tacoma Korean Night Celebration
Caring For Kids Happy Hearts Dinner and Auction
Asia Pacific Cultural Center New Year Celebration
Boys & Girls Clubs of South Puget Sound's Annual Legacy of Hope
Merle Hagbo Memorial Field Dedication
VA American Lake Health System 100th Year Celebration
Lakewood Multicultural Coalition Gala
Tacoma Pierce County Opioid Summit
Clover Park School District Student Voice on Fentanyl
Parks Appreciation Day
Lakewood Rotary Festival
Lakes High School Student Art Event
SSMCP Elected Officals Council
JBLM Armed Forces Day
Kids Fishing Event
Clover Park School District Arlington Project
Youth Summit
Dancing in the Streets Festival
Dr. Claudia Thomas Legacy House Dedication
Chambers Creek Canyon Dedication
Juneteenth Celebration
JBLM Freedon Festival

CITY COUNCIL

Purpose & Description

The City Council is the seven-member legislative branch of city government elected by and representing the people of Lakewood. Councilmembers elect both the Mayor and Deputy Mayor. The City Council is the policy determining body of the City and exercises all legislative powers authorized under the State Constitution which are not specifically denied by State law, including adoption of ordinances, levying of taxes, appropriation of funds, and establishment of compensation levels for City employees. The City Council is very active on regional boards and committees, serving in a number of leadership roles supporting the City's efforts.

The City Council adopts goals and strategies in accordance with their vision and goals for the community. The City Council goals are implemented by the appointed City Manager who serves as the Chief Executive Officer and oversees the daily operations of the City. The City Council appoints volunteers to serve on the City's advisory boards, commissions, and committees, who in turn make recommendations to the City Council for their review.

The Lakewood City Council regular meetings are held the first and third Monday of each month. City Council study sessions are held on the second and fourth Monday of each month at 7:00 p.m. Public comments are welcome at the beginning of each regular meeting. The Council has a total of 12 working committees, boards, and commissions:

- American Lake Management District No. 1 Advisory Committee
- Civil Service Commission
- Community Services Advisory Board
- Lakewood Arts Commission
- Lakewood's Promise Advisory Board
- Landmarks and Heritage Advisory Board
- Lodging Tax Advisory Committee
- Parks and Recreation Advisory Board
- Planning Commission
- Public Safety Advisory Committee
- Independent Salary Commission
- Youth Council

Goals/Objectives

Goal 1: Downtown Park(s) & Multi-Generational Community Center Development
Goal 2: Public Safety
Goal 3: Parks & Lake Access
Goal 4: Downtown and Lakewood Station District Subareas Revitalization for Sustainable Growth

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	$ 140,640	$ 140,640	$ 140,712	$ 140,712	$ 140,712	$ 140,712	$ 140,712	-	0.0%
2XX	Benefits	17,578	16,562	17,731	17,731	17,731	14,564	14,575	(3,167)	-17.9%
3XX	Supplies	817	916	2,000	2,000	2,000	2,000	2,000	-	0.0%
4XX	Services & Charges	22,825	17,093	27,715	28,715	28,715	30,230	30,230	1,515	5.3%
	Subtotal Operating Exp	**$ 181,860**	**$ 175,211**	**$ 188,158**	**$ 189,158**	**$ 189,158**	**$ 187,507**	**$ 187,516**	**$ (1,651)**	**-0.9%**
Capital & 1-Time Funded:										
3XX	Supplies	-	1,447	-	-	-	-	-	-	n/a
4XX	Services & Charges	22,111	46,518	-	52,800	52,800	-	-	(52,800)	-100.0%
	Subtotal One-time Exp	**$ 22,111**	**$ 47,965**	**$ -**	**$ 52,800**	**$ 52,800**	**$ -**	**$ -**	**$ (52,800)**	**-100.0%**
	Total Expenditures	**$ 203,971**	**$ 223,176**	**$ 188,158**	**$ 241,958**	**$ 241,958**	**$ 187,507**	**$ 187,516**	**$ (54,451)**	**-22.5%**

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CITY MANAGER DEPARTMENT

Douglas Russell
City Manager
1.0 FTE

Total 5.0 FTE

- Implement City Council Goals and Policies
- Lead All City Departments to Provide Efficient Delivery of Services
- Facilitate Communication Among City Council, City Personnel and Community
- Create Strategy for Intergovernmental Relations

POLICY SUPPORT

Michael Vargas
Assistant to the city Manager/Policy Analyst
1.0 FTE

- Research and Analysis of Policy and Legislative Issues
- Manage Special Projects
- Oversee Performance Measures

COMMUNICATIONS

Kehlie Kahler
Communications Manager
2.0 FTE

- Represent the City to the Media, Citizen Groups, and State & Local Agencies
- Develop & Manage Community Relations Plan
- Develop & Manage Communications Plan Strategic Plan
- Develop & Manage Strategic Diversity, Equity and Inclusion Plan
- Organize & Coodinate City and Community Events
- Digital & Social Media
- Website Management
- Multi-Media and Video

Christopher Davis
Neighorhood Program Coordinator
1.0 FTE

- Community Outreach & Engagement
  - Desserts on the Driveway
  - Neighborhood Associations
- City-Wide Volunteer Program

City Manager

Primary Alignment with City Council Goals / Strategic Plan Objectives and Strategies

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

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

Goal 2: Public Safety

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

Goal 3: Parks & Lake Access

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

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

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

Commitment

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

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

CITY MANAGER

Department Functions by Criteria

Legally Mandated:

These are functions and services required by federal, state, or local law, regulation, or other legal requirements. This tier represents the baseline level of service the City is obligated to provide, regardless of budget cycle or policy priorities.

- The City Manager implements the policies and goals of the City Council, manages and coordinates the overall operations of the City, and provides leadership, coordination and development of City departments. This is accomplished through the expressed direction of the Lakewood City Council. The City Manager's Department helps resolve issues by promoting communication among the City Council, Citizens, City departments, and City personnel.

Important:

These are functions and services that, while not legally required, are important to the effective operation of the City and the well-being of the community. They support essential organizational, operational, public, or community needs and contribute significantly to the City's ability to achieve its goals and maintain service levels.

- Ensures achievement of the City's goals and objectives by appropriately placing authority, assigning accountability, and monitoring performance.
- Assesses the performance of City services and programs, adjusting when necessary.
- Prepares recommendations to City Council to guide decisions on resource allocation.
- Implements citywide programs and services to build an inclusive City with opportunities for all.
- Ensures that citizen concerns are addressed accurately, sensitively, and in a timely manner.

Discretionary:

These are functions and services that are not legally required and are not essential to core City operations. They provide additional value to the organization or community and reflect policy choices, available resources, and community priorities. These services may be adjusted, reduced, deferred, or discontinued based on budget conditions and organizational priorities.

- Advocates for the City's adopted state and federal legislative agendas.
- Works with City partners to continue the creation and support of strong external relationships.
- Facilitates effective internal/external communications.
- Analyzes and resolves cross-jurisdictional issues.
- Supports the City's leadership role in regional, state, and national issues.

City Manager

2025/2026 Accomplishments

- Developed and advocated City's federal, state, and county legislative agendas / policy manuals.
- Implemented Public Defense costs.
- Negotiated Public Defender contracts.
- Organized and facilitated City Council retreats.
- Provided oversight of the City's budget with a focus on communication, accuracy, transparency and full disclosure.
- Published citywide Lakewood Connections magazine.
- Completed Capital Improvement Project (CIP) financing strategy (parks, transportation, facilities).
- Organized and held Spring and Fall community clean-up events.
- Maintained accessible City online services, website, and social media platforms and increased social media engagement.
- Implemented website accessibility (ADA Compliance).
- Increased Desserts on the Driveway.
- Increased Neighborhood Association Meetings.
- Expanded Social Media efforts related to municipal services.

2027/2028 Anticipated Key Projects

- Implement City Council goals and priorities.
- Develop and advocate for 2027 and 2028 federal, state, and county legislative policies.
- Facilitate development of new City Council vision.
- Publish quarterly Lakewood Connections magazines that are mailed to all residents in Lakewood.
- Grow the city's social media reach to expand access to information about city operations and city events.
- Maintain the City of Lakewood website to meet accessibility standards.

CITY MANAGER

Service / Program Changes

Service/ Program	Description & Justification, and Operational Impact	Change FTE	Change Fleet	Year 2027 1-Time	Year 2027 Ongoing	Year 2028 1-Time	Year 2028 Ongoing	In Proposed Budget?
Nearcation.com & City Event Branding	The 2027 NEARcation campaign will build on the success of the City's ongoing efforts to promote Lakewood as a great place to visit, explore, and attend events. The goal is to keep Lakewood's major events and attractions top of mind while also highlighting parks, restaurants, local businesses, recreation, and overnight stays. Consistent marketing helps bring more visitors to Lakewood, supports local businesses, and creates more opportunities for economic activity. In 2027, the focus will be on keeping that momentum going and making the City's event marketing more consistent and recognizable. This includes continuing to promote SummerFEST and other major annual events, maintaining strong-performing NEARcation activity and lodging pages, and updating the SummerFEST brand to better reflect the energy and character of Lakewood. The 2026 campaign showed strong results, with 1.37 million video views, nearly 50,000 clicks to NEARcation.com, and nearly 9,500 event responses on Facebook and Instagram. Continued funding will help maintain that reach, grow awareness of Lakewood's events and attractions, and support local tourism and businesses.	-	-	80,000	-	-	-	Yes
Technology - CivicPlus Website	Implement CivicPlus platform to modernize the City's website and improve digital services across departments. CivicPlus provides an integrated technology solution that enhances communication, public engagement, accessibility, and service delivery for residents, businesses, and visitors. Communications, Planning and Public Works, and Public Safety will all benefit from a modern, integrated platform that improves how the City serves residents. The new website will be easier to use, more accessible, and provide better access to information and services. It will also improve emergency alerts and internal communication for Public Safety, streamline resident service requests through an enhanced 311 system, and support more efficient operations across departments. Overall, the investment will improve customer service, transparency, and the City's ability to communicate with the community. Annual subscription costs including website accessibility is $45,165. This program is budgeted in the Information Technology Fund.	-	-	37,350	11,465	-	-	11,465
	Total	**-**	**-**	**$ 117,350**	**$ 11,465**	**$ -**	**$ -**	**$ 11,465**

City Manager

Position Inventory

Position	Group	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed
City Manager	Agreement	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Communications Manager	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to City Manager/Policy Analyst	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Communications Coordinator	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Program Coordinator - Neighborhood	AFSCME	-	-	-	-	1.00	1.00	1.00
	Total	**4.00**	**4.00**	**4.00**	**4.00**	**5.00**	**5.00**	**5.00**
Change From Prior year		-	-	-	-	1.00	-	-

Position	FTE	2027 Salary	2027 Benefits	2027 Total	2028 Salary	2028 Benefits	2028 Total
City Manager	1.00	$ 286,368	$ 84,245	$ 370,613	$ 302,640	85,187	$ 387,827
Communications Manager	1.00	134,376	38,946	173,322	142,176	42,291	184,467
Assistant to CM/Policy Analyst	1.00	95,976	32,435	128,411	101,955	35,511	137,466
Communications Coordinator	1.00	98,643	27,365	126,008	100,606	29,180	129,786
Program Coordinator - Neighborhood	1.00	93,804	25,419	119,223	95,682	27,243	122,925
Total	**5.00**	**$ 709,167**	**$ 208,410**	**$ 917,577**	**$ 743,059**	**219,412**	**$ 962,471**

Performance Measures

Performance Measures	Target	2026 YTD Q1	2026 YTD Q2	Previous Year Ends 2025	2024	2023	2022	2021
Average # of items on study session agenda	6	4	3.8	4	4	4	4	5
# of presentations of the State of the City	10	4		6	3	10	5	6

Information Measures	Historic Average	2026 YTD Q1	2026 YTD Q2	Previous Year Ends 2025	2024	2023	2022	2021
Facebook								
Audience Growth Rate %: City	tbd	23%	309.70%	6%	2.65	2.4	n/a	n/a
Total impressions: City	tbd	718,448	1,512,506	1,756,731	5,130,634	1,830,263	n/a	n/a
Total engagement: City	tbd	31,028	106,726	72,091	113,139	123,057	n/a	n/a
Total Video views: City	tbd	1,826	139,518	69,674	515,119	1,966,655	n/a	n/a
Audience Growth Rate %: LPD	tbd	6.4%	6.9%	2%	2	1	n/a	n/a
Total impressions: LPD	tbd	842,531	428,383	771,299	1,746,151	1,401,881	n/a	n/a
Total engagement: LPD	tbd	51,413	79,314	57,670	223,076	65,250	n/a	n/a
Total Video views: LPD	tbd	783	2,607	1,603	37,516	53,889	n/a	n/a
Instagram								
Audience Growth Rate %: City	tbd	22%	183%	5%	3	4	n/a	n/a
Total impressions: City	tbd	79,459	335,018	148,106	399,628	417,884	n/a	n/a
Total engagement:City	tbd	1,592	8,443	2,903	16,761	20,340	n/a	n/a
Audience Growth Rate %: LPD	tbd	63.00%	71%	7%	10	24	n/a	n/a
Total impressions: LPD	tbd	26,181	82,522	74,981	88,128	68,904	n/a	n/a
Total engagement: LPD	tbd	336	1,347	732	4,849	3,924	n/a	n/a
X*								
Audience Growth Rate %: LPD	tbd	0	1.60%	-7	-1	1	n/a	n/a
Total impressions: LPD	tbd	2,310	3,954	7,333	128,164	435,330	n/a	n/a
Total engagement:LPD	tbd	93	120	417	8,930	29,172	n/a	n/a
YouTube								
Total Video views: City Channel	tbd	5,000	9,300	3,543	395,484	726,700	n/a	n/a

CITY MANAGER

Purpose & Description

The City Manager, who serves as the Chief Executive Officer, is appointed by the City Council to implement Council policies and goals through professional leadership and management practices. The City Manager provides leadership and oversight to all City departments to support the effective and efficient delivery of municipal services and programs.

Key responsibilities include facilitating communication among the City Council, Executive Leadership Team, City personnel, and the community; ensuring Council goals, policies, and direction are understood and implemented; developing City Council meeting agendas; overseeing intergovernmental relations; and providing leadership to advance the City's accessibility and equitable access strategies.

The City Manager Department includes communications, policy support, accessibility, and equitable access functions. Executive support is provided by the City Clerk.

Goals/Objectives

- Effective Leadership & Accountability: Implement City goals and priorities through clear authority, accountability, and performance monitoring.
- Financial Sustainability: Maintain the City's financial health while delivering essential services efficiently and responsibly.
- Economic Development: Support business growth, investment, and economic opportunities throughout the community.
- Community Engagement & Communication: Provide transparent, timely communication and meaningful opportunities for community engagement.
- Accessibility & Equitable Access: Improve accessibility and ensure equitable access to City programs, services, facilities, information, and opportunities for all community members.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	542,597	539,614	575,436	662,736	662,736	709,167	743,059	46,431	7.0%
2XX	Benefits	193,051	172,503	211,978	239,128	239,128	208,410	219,412	(30,718)	-12.8%
3XX	Supplies	191	1,737	650	2,150	2,150	2,150	2,150	-	0.0%
4XX	Services & Charges	233,451	225,150	234,371	234,371	234,371	240,685	244,555	6,314	2.7%
9XX	Interfund Charges	112,953	124,971	122,705	151,105	130,231	143,425	148,463	(7,680)	-5.1%
	Subtotal Operating Exp	**$ 1,082,243**	**$ 1,063,974**	**$ 1,145,140**	**$ 1,289,490**	**$ 1,268,616**	**$ 1,303,837**	**$ 1,357,639**	**$ 14,347**	**1.1%**
Capital & 1-Time Funded:										
1/2XX	Personnel	19,435	111,270	-	-	-	-	-	-	n/a
4XX	Services & Charges	112,336	68,200	-	133,133	133,133	80,000	-	(53,133)	-39.9%
9XX	Interfund Charges	32,856	9,178	4,548	289,099	281,253	43,826	3,543	(245,273)	-84.8%
	Subtotal One-time Exp	**$ 164,627**	**$ 188,648**	**$ 4,548**	**$ 422,232**	**$ 414,386**	**$ 123,826**	**$ 3,543**	**$ (298,406)**	**-70.7%**
	Total Expenditures	**$ 1,246,870**	**$ 1,252,622**	**$ 1,149,688**	**$ 1,711,722**	**$ 1,683,002**	**$ 1,427,663**	**$ 1,361,182**	**$ (284,059)**	**-16.6%**

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ADMINISTRATIVE SERVICES DEPARTMENT

Tho Kraus
Deputy City Manager
1.0 FTE

Total FTE: 12.0

- Acting City Manager
- WCIA Risk Management Delegate
- Department Leadership
- Interdepartmental Coordination
- Policy Support

FINANCE DIVISION
Tho Kraus
Chief Financial Officer
1.0 FTE

- Financial Management
- Budget Development & Administration
- Long-Range Financial Planning & Forecasting
- Financial Reporting & Analysis
- Audit Oversight & Financial Compliance
- LTAC Oversight
- Debt & Capital Finance
- Financial Policies & Internal Controls
- Special Projects & Analysis

INFORMATION TECHNOLOGY DIVISION
1.0 FTE

Victor Lam
Information Technology Manager
3.0 FTE

- Computer Technology
- Systems Implementation Support
- Customer Support
- Applications Support
- Institution Network (I-Net)
- Telecommunications
- Website Maintenance Support
- Cybersecurity & Risk Management
- Six-Year Strategic Plan
- Technology Continuity & Disaster Recovery

Financial Operations
Dana Kapla
Assistant Finance Director
3.0 FTE

- Grant Accounting & Reporting
- Capital Infrastructure Accounting & Reporting
- Month-End, Quarterly & Year-End Closing
- General Ledger Maintenance
- Financial Reporting & Analysis
- Financial Compliance & Audit Support
- Financial Systems & Process Improvement
- Lodging Tax Accounting & Committee Support

Accounting Operations
Cathi Short
Finance Supervisor
3.0 FTE

- Accounts Payable & Receivables
- Sewer Billings & Special Assessments
- Payroll Accounting & Administration
- Cash, Banking & Investment Management
- Internal Service Fund Accounting & Reporting
- Fixed Assets/Small & Attractive Assets
- Internal Controls & Financial Compliance
- Financial Reporting & Audit Support
- Financial Systems & Process Improvement

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

Primary Alignment with City Council Goals / Strategic Plan Objectives and strategies

The Administrative Services Department does not have a primary alignment with a specific City Council goal, rather it provides the financial and technology/infrastructure support to departments in achieving the City's goals and objectives.

Finance supports the City Council's goals and strategic priorities by providing the financial planning, information, and oversight needed to help the City achieve them. Finance works across the organization to prepare and monitor the City's budget, support capital planning, coordinate grants, evaluate funding options, and provide information on the City's overall financial position.

Information Technology supports the City Council's goals and strategic priorities by providing the technology, systems, and resources needed for City departments to deliver services and carry out their work. IT works with departments to maintain existing technology, plan for future needs, manage replacements and ongoing technology expenses, and monitor technology spending to ensure it remains within approved budgets.

City Council Commitments

- Financial Stewardship
- Community engagement and transparency
- Commitment to diversity, equity, inclusion and belonging

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

Department Functions by Criteria

Legally Mandated:

These are functions and services required by federal, state, or local law, regulation, or other legal requirements. This tier represents the baseline level of service the City is obligated to provide, regardless of budget cycle or policy priorities.

- Annual State Financial Statements and Required Financial Reporting and Audit Requirements
- Adopted Biennial Budget Preparation, Adoption, and Required Mid-Biennium Review
- Quarterly Financial Reporting
- Payroll Administration and Compliance
- Accounts Payable and Disbursement Processing
- General Ledger and Financial Records Maintenance
- Cash Management and Investment Administration
- Grant Financial Administration, Accounting, Monitoring, and Compliance
- Capital and Fixed Asset Accounting and Required Financial Records
- Public Records Retention and Destruction in accordance with Washington State Public Records Act
- Information Technology Infrastructure, Systems, and Access Necessary to Support Required Operations
- IT Business Continuity, Backup, and Disaster Recovery Necessary to Support Essential City Operations
- Technology Support for Emergency Operations and Critical City Services
- Cybersecurity and Technology Controls Necessary to Protect City Systems and Data

Important:

These are functions and services that, while not legally required, are important to the effective operation of the City and the well-being of the community. They support essential organizational, operational, public, or community needs and contribute significantly to the City's ability to achieve its goals and maintain service levels.

- Accounts Receivable and Revenue Collection
- Fleet and Equipment Administration
- Six-Year Financial Forecast and Long-Range Financial Planning
- Six-Year Information Technology Strategic Plan
- Capital Improvement Program Financial Planning
- Capital and Fixed Asset Management Beyond Required Accounting and Recordkeeping
- Internal Financial Controls and Process Improvement
- Training and Professional Development
- Preparation of the Budget Document and Supporting Financial Materials
- Information Technology Infrastructure, Systems and Software Administration
- IT Asset Management and Technology Lifecycle Planning
- Technology Support and Service Management and Project Management & Implementation
- Business Continuity and Technology Disaster Recovery
- Data Management and System Integration

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

Department Functions by Criteria (continued)

Discretionary/Enhanced:

These are functions and services that are not legally required and are not essential to core City operations. They provide additional value to the organization or community and reflect policy choices, available resources, and community priorities. These services may be adjusted, reduced, deferred, or discontinued based on budget conditions and organizational priorities.

- Enhanced Quarterly Financial Reporting Beyond the Minimum Level Required by State Law
- Enhanced Budget Documents and Financial Presentations Beyond Statutory Requirements.

- Voluntary Participation in Government Finance Officers Association (GFOA) Awards Program:
  - Certificate of Achievement for Excellence in Financial Reporting
  - Distinguished Budget Presentation
  - Popular Annual Financial Reporting
  - Triple Crown Recognition for achieving all three GFOA recognitions

- Expanded Financial Forecasting Beyond Core Planning Requirements
- Enhanced Cybersecurity Monitoring, Security Awareness, and Advanced Threat Protection
- Enhanced Technology Upgrades, Replacements, and Modernization
- IT Project Management and Technology Consulting Services for Optional Projects and Initiatives
- Enhanced Technology Performance Monitoring, Analytics, and Reporting

Administrative Services Department Overview

2025/2026 Accomplishments

Finance

- GFOA Awards Program Received:
  - Certificate of Achievement for Excellence in Financial Reporting (2013-2024)
  - Distinguished Budget Presentation Award (2015/2016 - 2025/2026)
  - Popular Annual Financial Reporting Award (2015-2024)
  - Triple Crown Recognition for achieving all three GFOA recognitions (2016-2024)
    Only 441 governments received the 2024 designation.
- Issued $8.55 million in LTGO and Refunding Bonds, maintained the City's AA+ credit rating, and achieved approximately $140,000 in present-value savings by refinancing existing debt.
- Strengthened the City's financial position and internal systems by improving transparency, efficiency, accountability, and customer service.
- Successfully developed the 2025/2026 biennial budget during economic uncertainty while streamlining the process to reduce the workload on departments.
- Implemented new and revised BARS requirements from the Washington State Auditor's Office.
- Completed the mid-biennial budget review and all required budget adjustments, including carry-forwards, mid-biennium, and year-end adjustments, while maintaining financial transparency.
- Met the City's continuing-disclosure requirements under SEC Rule 15c2-12 through timely and accurate debt-related reporting.
- Launched the City's transition from the legacy Eden financial system to Tyler Enterprise ERP, including configuration, data validation, procedures, testing, workflows, implementation planning, and Human Resources module support.
- Supported implementation of the Camino permitting system by integrating financial and IT processes, payment reconciliation, and reporting.
- Continued improving quarterly financial reports to provide timely and accessible financial information to City leadership, Council, departments, and the public.
- Took on fiscal agent and fiduciary responsibilities for the Washington Auto Theft Prevention Authority's Puget Sound Auto Theft Task Force and established procedures to properly manage and safeguard participating agencies' funds.
- Expanded sewer availability billing to approximately 50 additional eligible properties and ensured accurate account setup, billing, and ongoing administration.
- Implemented Teamsters Collective Bargaining Agreement.
- Established Fiduciary Committee in partnership with the Human Resources Department to strengthen oversight and maximize performance of the City's 457(b) and 401(a) retirement plans.
- Supported grant audits for programs funded by the Office of Justice Programs, Bureau of Justice Assistance, and Washington State Health Care Authority by providing required financial records and documentation.
- Updated the six-year Capital Facilities, Property Management and Information Technology in coordination with respective departments.
- Maintained finance procedures manual for the City's emergency operations program.
- Finalized the audit of the City's outstanding phone service provider to verify tax compliance and recover approximately $125K in taxes and applicable costs.
- Supported Department of Retirement Systems Audit.
- Reviewed four new GASB (Governmental Accounting Standards Board) Statements with early implementation when feasible.

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

2025/2026 Accomplishments (continued)

Information Technology

- Business Systems
  - Implement new ERP (Enterprise Resource Planning) system to replace current financial system.
  - Migrate in-car camera and digital records to Axon Evidence system.
  - Expand Microsoft 365 SharePoint/replace current intranet
  - Expand Microsoft 365 Teams deployment.
  - Continue/expand Cybersecurity: Develop & implement Disaster Recovery as a Service (DRaas) including incident recovery plan & tabletop exercise; End Point Detection & Response (EPDR) & Security Operation Center (SOC); Managed Service & Support Provider (MSSP); and cloud computing service.
  - Consolidate City Hall data center with Police Station data center.
  - Evaluate and support permit system replacement.

- Routine
  - Replace and expand computer and hardware (server/host replacement, laptops, computers, storage area network).
  - Implement recurring software patches and upgrades.
  - Conduct annual cyber security audits to ensure compliance with Criminal Justice Information System (CJIS), Washington Cities Insurance Authority (WCIA) American International Group (AIG) Audit and Payment Card Industry/Data Security Standards (PCIDSS).
  - Expand, upgrade and replace Wi-Fi and video surveillance systems to include additional cameras in public areas.
  - Expand city's Security Information and Event Management (SIEM).
  - Expand the City's cybersecurity awareness campaign program.
  - Conduct penetration and vulnerability assessment.

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

2027/2028 Anticipated Key Projects

Finance

- Voluntary Participation in Government Finance Officers Association (GFOA) Financial Reporting and Budget Awards Program:
    - Annual Comprehensive Financial Report - Excellence in Financial Reporting
    - Biennial Budget Document — Distinguished Budget Presentation Award
    - Popular Annual Financial Reporting Award
    - Triple Crown Recognition for achieving all three GFOA recognitions
- Complete Mid-biennial review and budget adjustments (carry forward, mid-biennium, & year-end) and present in the spirit of full disclosure and financial transparency.
- Enhance interim financial reports to provide the leadership with informative financials in the spirit of full disclosure and financial transparency.
- Evaluate and update the finance section of the City's emergency operations program.
- Implement new Enterprise Resource Planning (ERP) system to replace current financial system, including support to Human Resources implementation.
- Issue bonds in support of specific projects, pending City Council Approval:
    - Fort Steilacoom Park H-Barn Complex Restoration & Renovation
    - Tax Increment Financing for Downtown Parks construction
    - Parks Capital Projects
- Review opportunities for early redemption of bonds to take advantage of interest rate savings.
- Review SAO BARS and implement accounting and reporting changes as appropriate.
- Review and implement GASB statements and apply early implementation when possible.
- Implement collective bargaining agreements, including retroactive payments as appropriate.
- Monitor 2 CFR 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards and update polices as required per regulations.

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

2027/2028 Anticipated Key Projects (continued)

Information Technology

- Protect City Information
  - Meet current security requirements for protecting sensitive City and public safety information.
  - Strengthen controls over who can access City information and systems.
  - Establish consistent technology and security rules for every City department.
  - Use nationally recognized security practices to protect City information.
  - Update privacy and public-records practices to address the use of artificial intelligence and other new technologies.

- Make Access Secure and Easier
  - Strengthen login protections for employees.
  - Make it easier for employees to securely access the systems they need with fewer separate passwords.
  - Improve the City's data security framework to ensure all City computers, phones, tablets, and other equipment are fully protected.
  - Limit access to sensitive information based on each employee's job responsibilities.
  - Automatically remove access when employees leave the City.

- Improve the City's Network
  - Upgrade the City's technology network to make it faster, more reliable, and more secure.
  - Keep employees, visitors, public safety, equipment, and payment systems separated to better protect City information.
  - Replace older wireless equipment with modern, more secure systems.

- Modernize City Technology
  - Upgrade and unify the City Hall and Police Station infrastructure into one modern platform.
  - Replace outdated computer equipment and reduce software costs where possible.
  - Improve the City's ability to recover quickly from major technology failures, outages, or disasters.
  - Strengthen backups to ensure important City information can be restored if it is accidentally deleted, damaged, or affected by a cyberattack.
  - Simplify and modernize the City's core technology systems.

- Improve Citywide Business Systems
  - Standardize City employees' tools for email, documents, communication, meetings, and collaboration.
  - Make it easier and safer for employees to access the applications they need.
  - Bring telephone, meetings, messaging, and other communication tools together into one system.

- 24/7 Security Monitoring
  - Provide continuous protection against technology and security threats.
  - Monitor City computers and systems around the clock for suspicious activity.
  - Improve the City's ability to identify and respond to security incidents quickly.
  - Bring information from across City systems together so potential problems can be identified sooner.
  - Maintain the records needed to investigate incidents and demonstrate that City information is being properly protected.

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

Service/ Program Changes

Finance & Non-Departmental:

Service/ Program	Description & Justification, and Operational Impact	Change		Year 2027		Year 2028	
		FTE	Fleet	1-Time	Ongoing	1-Time	Ongoing
Primary Public Defender	Increase primary public defender services to $1.4M in 2027 and $1.6M in 2028.	-	-	$ -	$ 134,000	$ -	$ 334,000
Conflict Public Defender	Decrease conflict public defender services too $60K in 2027 and $65K in 2028.	-	-	$ -	$ (21,000)	$ -	$ (16,000)
	Total - Public Defender	**-**	**-**	**$ -**	**$ 113,000**	**$ -**	**$ 318,000**
Water Filtration Supplies	Add costs of water filtration supplies for city-wide drinking water. These costs had been previously absorbed within the existing budget, however with rising costs elsewhere, the existing budget is unable to accommodate.	-	-	$ -	$ 3,860	$ -	$ 3,860
Shredding Services	Add costs of shredding services. These costs had been previously absorbed within the existing budget, however with rising costs elsewhere, the existing budget is unable to accommodate.	-	-	$ -	$ 800	$ -	$ 800
Postage & Shipping	Add costs of shredding services. These costs had been previously absorbed within the existing budget, however with rising costs elsewhere, the existing budget is unable to accommodate.	-	-	-	1,040	-	1,040
Clean Air Assessment	Move from Police/CSRT to Non-Departmental No financial impact - reduced Police/increase non-departmental.	-	-	-	53,050	-	53,050
	Total - Other Non-Departmental	**-**	**-**	**$ -**	**$ 58,750**	**$ -**	**$ 58,750**
	Total	**-**	**-**	**$ -**	**$ 142,375**	**$ -**	**$ 347,375**

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

Service/ Program Changes (continued)

Fleet & Equipment:

Service/ Program	Description & Justification, and Operational Impact	Change FTE	Change Fleet	Year 2027 1-Time	Year 2027 Ongoing	Year 2028 1-Time	Year 2028 Ongoing
Police - Vehicle Replacement	Replace 11 Vehicles in 2027 and 11 Vehicles in 2028 2027 Vehicle funded by replacement reserves $894,525 and General Fund $195,575. 2028 Vehicles funded via Lease Program or State LOCAL funding program.	-	-	$ 1,090,100	-	1,090,100	31,020
	Total - Police	**-**	**-**	**$ 1,090,100**	**$ -**	**$1,090,100**	**$ 31,020**
Municipal Court - Trailer Replacement	Replace 2003 trailer #42140 used for work crew program. The trailer boards are completely rotted out. All the metal on the trailer is full of rust and the trailer lights do not work. The cost to repair is significant. Given the increased and increasing number of court defendants who are opting for or being required to participate in the program, there is an acute need for a fully functional and safe work crew utility trailer.	-	-	$ 16,000	$ -	$ -	$ 1,600
	Portion Funded by Replacement Reserves $10,200			(10,200)	-	-	-
	Total - Municipal Court	**-**	**-**	**$ 5,800**	**$ -**	**$ -**	**$ 1,600**

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

Service/ Program Changes (continued)

Fleet & Equipment (continued):

Service/ Program	Description & Justification, and Operational Impact	Change FTE	Change Fleet	Year 2027 1-Time	Year 2027 Ongoing	Year 2028 1-Time	Year 2028 Ongoing
Replace Parks Pressure Washer	Replace equipment #42901. The 2011 Landa Pressure Washer has failed and is not repairable. This unit is needed to clean picnic shelters, graffiti, sidewalks, fleet equipment after snow and ice operations, and to maintain city assets. It has been out of service since June, 2025. Portion Funded by Replacement Reserves	-	-	$ 12,000 $ (6,649)	$ -	$ -	$ 535
Replace O&M Skid Steer	Replace equipment 43210. This is a 2018 JD Wheeled SkidSteer; it doesn't have the horsepower or traction needed for road-side and fireline mowing. We will trade-in the current unit for the tracked unit with the heavy mower and paving attachments. The new unit will have the power to operate attachments on terrain and support asphalt repairs as well. Trade in value of current skidsteer estimated at $20,000. $80,000 equipment w/ $30,000 mower attachment and paver attachment of $30,000. Portion Funded by Replacement Reserves	-	-	$ 130,000 $ (41,354)	$ -	$ -	$ 7,830
New Parks JD997 Mower	Add new mower for parks maintenance. With new turf at Wards Lake and American lake, a smaller finishing mower that maintains lawns and can be readily loaded by one staff is needed.	-	1	$ 25,000	$ -	$ -	$ 4,000
Replace Parks John Deere Tractor	Replace John Deere Tractor #42810 with loader. The 2006 tractor has aged parts, worn tires and the number and type of repair and replacementsthat warrant a new tractor. The tractor has a high burden of work at Fort Steilacoom Park to support events and movement of materials. A tractor with loader is necessary for operations. Potential $10K trade in value. Portion Funded by Replacement Reserves	-	-	$ 75,000 $ (40,592)	$ - $ -	$ - $ -	$ 3,810 $ -
Replace O&M Service Truck	Replace Ford F150 Service Truck #42271. Replacement is based on mileage, age, service reecord, and extended maintenance costs. The Supervisor truck (42271) accrues several miles and will hit the 120,000 threshold for replacement in 2028. There is extended lead time for these orders and we need to place the order in 2027 to receive it in 2028. Portion Funded by Replacement Reserves	-	-	$ 60,000 $ (28,800)	$ -	$ -	$ 2,400

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

Service/ Program Changes (continued)

Fleet & Equipment (continued):

Service/ Program	Description & Justification, and Operational Impact	Change FTE	Change Fleet	Year 2027 1-Time	Year 2027 Ongoing	Year 2028 1-Time	Year 2028 Ongoing
Replace Facilities Maintenance Van	Replace 42610, a 2006 Chevy Express van, which is inoperable. This van is equipped with supplies and materials to make property management repairs throughout the City system. Potential surplus proceeds of $5,000.	-	-	$ 60,000	$ -	$ -	$ 8,570
	Portion Funded by Replacement Reserves			$ (15,200)			
Replace O&M Dump Trailer	Replace dump trailer #42520. Dump trailers are in high demand. A second dump trailer was brought into the system in 2019, however, Courts and other departments continued to use the original trailer off and on, and demand has established the need for two dump trailers in the Streets maintenace division. Replacement of # 42520 with a modern trailer unit is needed for safety reasons.	-	-	$ 18,000	$ -	$ -	$ 1,800
	Portion Funded by Replacement Reserves			$ -			
New O&M Electric Brine Tank System	Add new Electric Brine Tank System to more efficiently and safely districbute salt brine on roads. This will also result in less labor hours to prepare, deploy and clean the brine tank.	-	1	$ 20,000	$ -	$ -	$ -
Replace O&M Trailer	The current cargomate trailer #42510 leaks and causes the equipment inside to get moldy. It holds street barricades and important equipment for roadway emergency response. The trailer has to hold these items properly for safe transport and ease of deployment.	-	-	$ 15,000	$ -	$ -	$ 1,500
	Portion Funded by Replacement Reserves			$ (10,795)			
	Total - Parks Maintenance	**-**	**2**	**$ 271,610**	**$ -**	**$ -**	**$ 30,445**
PPW	Streets Locates Equipment	-	1	$ 12,000	$ -	$ -	$ 1,715
	Total - Planning & Public Works	**-**	**1**	**12,000**	**-**	**-**	**1,715**
	Total	**-**	**3**	**$ 1,379,510**	**$ 46,400**	**$1,090,100**	**$ 111,180**

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

Service/ Program Changes (continued)

Information Technology Operations:

Service/ Program	Description & Justification, and Operational Impact	Change		Year 2027		Year 2028	
		FTE	Fleet	1-Time	Ongoing	1-Time	Ongoing
DEIB Software	Eliminate Learning Management Software and transfer budget to risk mangement professional services to city-wide training, including Diversity, Equity and Inclusion		-		(20,000)	-	(20,000)
	Total - Operations	**-**	**-**	**$ -**	**$ (20,000)**	**$ -**	**$ (20,000)**

Information Technology 6-Year Strategic Plan:

Ref#	Project Name	2027	2028
503.0015	Replace Computers & Laptops	$ 187,000	$ 152,000
503.0075	Replace System Storage & Servers	$ -	$ -
503.0073	Replace Network Switches	$ 96,000	$ 120,000
503.0074	Replace PBX Phone System with Cloud Voice	$ 45,000	$ -
503.0072	Update 2-Factor Authentication	$ -	$ 7,000
	Total Project Costs	**$ 328,000**	**$ 279,000**

See Information Technology 6-Year Strategic Plan for details.

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

Position Inventory

Position	Group	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed
Deputy City Manager/Chief Financial Officer	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Information Officer	Non-Rep	1.00	1.00	1.00	1.00	-	-	-
Information Technology Manager	Non-Rep	-	-	-	-	1.00	1.00	1.00
Assistant Finance Director	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Supervisor	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
IT Administrator	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Analyst	AFSCME	2.00	2.00	2.00	2.00	2.00	2.00	2.00
GIS Analyst	AFSCME	1.00	-	-	-	-	-	-
IT Analyst	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
IT Specialist	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Finance Technician	AFSCME	1.00	1.00	1.00	1.00	-	-	-
Payroll Technician	AFSCME	-	-	-	-	1.00	1.00	1.00
Finance Technician	AFSCME	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total		**13.00**	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**
Change from prior year		-	(1.00)	-	-	-	-	-

GIS Analyst position to Planning & Public Works Department.

Position	FTE	2027 Salary	2027 Benefits	2027 Total	2028 Salary	2028 Benefits	2028 Total
Deputy City Manager/Chief Financial Officer	1.00	$ 229,272	$ 60,618	$ 289,890	$ 242,568	$ 63,339	$ 305,907
Assistant Finance Director	1.00	162,102	52,179	214,281	171,504	55,791	227,295
Finance Supervisor	1.00	131,022	45,073	176,095	138,622	49,020	187,642
Finance Analyst	1.00	114,283	31,985	146,268	116,568	33,930	150,498
Finance Analyst	1.00	103,940	40,384	144,324	106,014	43,685	149,699
Payroll Technician	1.00	91,161	48,458	139,619	92,999	51,556	144,555
Finance Technician	1.00	95,712	36,208	131,920	95,712	38,535	134,247
Finance Technician	1.00	95,712	27,021	122,733	95,712	28,581	124,293
Total - General Fund	**8.00**	**$ 1,023,204**	**$ 341,926**	**$ 1,365,130**	**$ 1,059,699**	**$ 364,437**	**$ 1,424,136**
Information Technology Manager	1.00	169,296	60,684	229,980	179,112	64,679	243,791
Information Technology Administrator	1.00	134,040	42,773	176,813	134,040	45,668	179,708
Information Technology Administrator	1.00	124,888	40,469	165,357	127,376	43,680	171,056
Information Technology Specialist	1.00	103,608	31,347	134,955	103,608	32,935	136,543
Total - Information Technology Fund	**4.00**	**$ 531,832**	**$ 175,273**	**$ 707,105**	**$ 544,136**	**$ 186,962**	**$ 731,098**
Total	**12.00**	**$ 1,555,036**	**$ 517,199**	**$ 2,072,235**	**$ 1,603,835**	**$ 551,399**	**$ 2,155,234**

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

Performance Measures

Performance Measures	Target	YTD Q1	YTD Q2	Previous Year Ends 2023	2022	2021	2020	2019
% of accounts receivable aged balances over 60 days versus annual billing	5%	11.51%	4.79%	0.70%	1.47%	0.17%	0.07%	1.54%
GFOA Award Received for the Annual Comprehenisve Financial Report (ACFR) (2013-2022)[1]	Yes	Pending	Pending	Yes	Yes	Yes	Yes	Yes
GFOA Award Received for the Popular Annual Financial Report (PAFR) (2013-2022)	Yes	Pending	Pending	Yes	Yes	Yes	Yes	Yes
GFOA Award Received for 2023 & 2024 Biennium's Budget Document[1]	Yes	n/a	n/a	Yes	Yes	Yes	Yes	Yes
Clean Audit for Prior Fiscal Year[2]	Yes	Pending	Pending	Yes	Yes	Yes	Yes	Yes
Bond Rating Per Standard & Poor's[3]	AA	AA	AA	AA	AA	AA	AA	AA

Informational Measures	Historic Average	YTD Q1	YTD Q2	2023	Previous Year Ends 2022	2021	2020	2019
# of invoices paid annually	7577	2,004	4,028	7,986	7,453	7,221	7,160	8,350
% of invoices paid within 30 days of invoice date[4]	95%	86.1%	88.3%	88.7%	89%	89.25%	89.18%	89.83%

(1)Received Triple Crown Medallion Award which signifies government has received all three GFOA awards (the Certificate of Achievement for Excellence in Financial Reporting Award (FY 2022), the Distinguished Budget Presentation Award (2021/2022 Budget), and the Popular annual Financial Report (FY 2022).

(2) https://sao.wa.gov/reports-data/audit-reports

(3) Bond rating upgraded June 2018.

(4) Requires coordination with departments to ensure Accounts Payable receives invoices timely.

Performance Measures	Target	YTD Q1	YTD Q2	Previous Year Ends 2023	2022	2021	2020	2019
Overall Phish-Phone Percentage (Cyber Phishing)	29%	12%	N/A	N/A	7%	5%	19%	N/A

Informational Measures	Historic Average	YTD Q1	YTD Q2	Previous Year Ends 2023	2022	2021	2020	2019
# of users served	248	240	240	250	250	259	223	259
# of personal computers maintained	466	450	400	450	500	492	444	428
# of applications maintained	140	140	135	143	140	140	139	139
# of servers maintained (LAN/WAN)	83	50	40	49	85	81	82	83
# of Cell Phones maintained	222	222	222	230	250	205	205	229
# of Shoretel phones operated and maintained	290	290	290	290	290	290	290	290
% of IT system up-time during normal business hours	97%	99%	99%	100%	90%	100%	100%	99%
% of communications up-time during normal business hours	98%	99%	99%	100%	90%	100%	100%	100%
Number of help desk requests received (YTD)	1612	1500	1567	2315	1,498	1,601	1,466	1,885
Help desk requests resolved: Total requests resolved (YTD)	1570	1400	1500	2286	1,732	1,478	1,311	1,759

ADMINISTRATIVE SERVICES DEPARTMENT OVERVIEW

Purpose & Description

The Administrative Services Department provides city-wide financial, technology, and administrative services that support effective City operations and public service delivery.

The Department includes two divisions:

- Finance manages budgeting, accounting, financial reporting, audits, cash and investments, accounts payable and receivable, financial analysis, grants, Fleet & Equipment Administration, and other City-wide financial activities.
- Information Technology Manages technology systems, cybersecurity, technical support, business continuity, and other technology services that support City operations, employees, emergency services, and the public.

The Department supports responsible use of public resources, regulatory compliance, efficient operations, reliable technology, and informed decision-making.

The Department provides staff support to the Lodging Tax Advisory Committee.

Goals/Objectives

- Provide transparent, accurate, and accountable financial services through sound financial management, including reliable budgets, forecasts, financial reports, accounting systems, and controls.
- Improve the efficiency, effectiveness, and sustainability of City operations through professional expertise, analysis, technology, and continuous process improvement.
- Provide secure, reliable, and responsive technology services that support City operations, cybersecurity, public records, and continuity of essential services.
- Ensure City assets and resources are managed, maintained, and replaced responsibly.
- Strengthen controls, reduce risks, and continuously improve the quality, effectiveness, and efficiency of City services.

Financial Information

	2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Division	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:									
Finance	$ 1,693,456	$ 1,668,562	$ 1,915,621	$ 1,986,189	$ 1,988,759	$ 2,049,191	$ 2,139,687	$ 63,002	3.2%
Non-Departmental	842,198	1,129,357	764,500	1,479,040	1,479,040	1,650,790	1,855,790	171,750	11.6%
Subtotal Operating Exp	**$ 2,535,654**	**$ 2,797,919**	**$ 2,680,121**	**$ 3,465,229**	**$ 3,467,799**	**$ 3,699,981**	**$ 3,995,477**	**$ 234,752**	**6.8%**
Capital & 1-Time Funded:									
Finance	66,885	177,292	143,562	573,797	558,124	13,188	7,278	(560,609)	-97.7%
Non-Departmental	6,191	28,187	-	-	-	-	-	-	n/a
Subtotal One-time Exp	**$ 73,076**	**$ 205,479**	**$ 143,562**	**$ 573,797**	**$ 558,124**	**$ 13,188**	**$ 7,278**	**$ (560,609)**	**-97.7%**
Total - General Fund	**$ 2,608,730**	**$ 3,003,398**	**$ 2,823,683**	**$ 4,039,026**	**$ 4,025,923**	**$ 3,713,169**	**$ 4,002,755**	**$ (325,857)**	**-8.1%**
Operating Expenditure:									
Fleet & Equipment	882,768	857,573	795,720	1,027,785	1,027,785	1,074,185	1,074,185	46,400	4.5%
Information Technology	1,850,860	2,196,678	3,109,705	3,219,608	3,219,608	3,605,655	4,048,448	386,047	12.0%
Subtotal Operating Exp	**$ 2,733,628**	**$ 3,054,251**	**$ 3,905,425**	**$ 4,247,393**	**$ 4,247,393**	**$ 4,679,840**	**$ 5,122,633**	**$ 432,447**	**10.2%**
Capital & 1-Time Funded:									
Fleet & Equipment	1,589,005	863,364	-	-	-	1,533,100	1,090,100	1,533,100	n/a
Information Technology	1,647,131	1,332,176	995,340	1,948,058	1,948,058	365,350	279,000	(1,582,708)	-81.2%
Subtotal One-time Exp	**$ 3,236,136**	**$ 2,195,540**	**$ 995,340**	**$ 1,948,058**	**$ 1,948,058**	**$ 1,898,450**	**$ 1,369,100**	**$ (49,608)**	**-2.5%**
Total - Internal Svc Funds	**$ 5,969,764**	**$ 5,249,791**	**$ 4,900,765**	**$ 6,195,451**	**$ 6,195,451**	**$ 6,578,290**	**$ 6,491,733**	**$ 382,839**	**6.2%**
Lodging Tax Fund	$ 1,060,544	$ 1,230,697	$ 1,271,250	$ 3,205,850	$ 3,205,850	$ 2,413,743	$ 1,271,250	(792,107)	-24.7%
Total	**$ 9,639,038**	**$ 9,483,886**	**$ 8,995,698**	**$13,440,327**	**$13,427,224**	**$ 12,705,202**	**$ 11,765,738**	**$ (735,125)**	**-5.5%**

ADMINISTRATIVE SERVICES FINANCE

Purpose/Description

The purpose of the Finance Division is to provide accurate, timely, transparent, and reliable financial information and services that support sound financial decision-making, effective City operations, and responsible stewardship of public resources. The Division serves as a financial resource and strategic partner to the City leadership, departments, and the community by providing reliable financial information, analysis, and guidance to support responsible fiscal decisions and long-term financial sustainability.

The Finance Division is responsible for the City's core financial management and accounting functions, including:

- Accounts payable and accounts receivable
- Payroll administration
- Cash and investment management
- Financial forecasting and long-range financial planning
- Biennial budget preparation, monitoring, and financial analysis
- Internal control development, monitoring, and evaluation
- Audit coordination and support
- Quarterly, year-end, and annual financial reporting
- General accounting and financial recordkeeping
- Capital project and capital asset accounting
- Grant accounting and financial compliance
- Non-departmental and centralized financial services
- Fleet and equipment administration
- Financial guidance and support to City leadership and departments

Goal/Objective

- Provide timely, accurate, and transparent financial information and services.
- Promote responsible and sustainable use of public resources.
- Ensure compliance with applicable laws, regulations, policies, and accounting standards.
- Maintain strong internal controls and protect City assets and financial information.
- Provide reliable financial data, budgeting, and reporting to support decision-making.
- Improve financial processes, systems, and practices.
- Provide responsive financial guidance and support to City departments.
- Maintain professional knowledge and expertise in government finance and accounting.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	881,618	900,647	956,690	956,690	956,690	1,023,204	1,059,699	66,514	7.0%
2XX	Benefits	334,446	298,431	367,776	367,776	367,776	341,926	364,437	(25,850)	-7.0%
3XX	Supplies	1,367	3,063	2,890	2,890	2,890	2,405	2,405	(485)	-16.8%
4XX	Services & Charges	171,571	213,754	183,135	234,195	234,195	234,680	234,680	485	0.2%
9XX	Interfund Charges	304,454	252,667	405,130	424,638	427,208	446,976	478,465	22,338	5.3%
	Subtotal Operating Exp	**$ 1,693,456**	**$ 1,668,562**	**$ 1,915,621**	**$ 1,986,189**	**$ 1,988,759**	**$ 2,049,191**	**$ 2,139,687**	**$ 63,002**	**3.2%**
Capital & 1-Time Funded:										
1/2XX	Personnel	-	28,364	-	-	-	-	-	-	n/a
9XX	Interfund Charges	66,885	148,928	143,562	573,797	558,124	13,188	7,278	(560,609)	-97.7%
	Subtotal One-time Exp	**$ 66,885**	**$ 177,292**	**$ 143,562**	**$ 573,797**	**$ 558,124**	**$ 13,188**	**$ 7,278**	**$ (560,609)**	**-97.7%**
	Total Expenditures	**$ 1,760,341**	**$ 1,845,854**	**$ 2,059,183**	**$ 2,559,986**	**$ 2,546,883**	**$ 2,062,379**	**$ 2,146,965**	**$ (497,607)**	**-19.4%**

ADMINISTRATIVE SERVICES NON-DEPARTMENTAL

Purpose/Description

The purpose of the Non-Departmental section is to account for centralized expenditures, services, and obligations that benefit the City as a whole and are not appropriately assigned to a specific department or operating function. Non-Departmental expenditures support common City-wide needs, administrative requirements, and organizational services that are shared across multiple departments.

The Non-Departmental section is responsible for accounting for City-wide expenditures and centralized services, including:

- Public Defense Services
- City-wide postage, mailing, and bulk mail services
- Centralized office supplies, including paper and other commonly used supplies
- City-wide coffee, water, and other common-use supplies
- Organizational and professional membership dues
- City-wide subscriptions and publications
- Interfund Transfers (Intergovernmental)

Goals/Objectives

- Provide and manage centralized goods, services, and expenditures that support multiple City departments.
- Ensure non-departmental expenditures are accurately budgeted, recorded, monitored, and reported in accordance with City financial policies and accounting practices.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
3XX	Supplies	7,836	7,815	6,975	6,975	6,975	9,970	9,970	2,995	42.9%
4XX	Services & Charges	834,362	1,121,542	757,525	1,472,065	1,472,065	1,640,820	1,845,820	168,755	11.5%
	Subtotal Operating Exp	**$ 842,198**	**$ 1,129,357**	**$ 764,500**	**$ 1,479,040**	**$ 1,479,040**	**$ 1,650,790**	**$ 1,855,790**	**$ 171,750**	**11.6%**
Capital & 1-Time Funded:										
4XX	Services & Charges	6,191	28,187	-	-	-	-	-	-	n/a
	Subtotal One-time Exp	**$ 6,191**	**$ 28,187**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
	Total Expenditures	**$ 848,389**	**$ 1,157,544**	**$ 764,500**	**$ 1,479,040**	**$ 1,479,040**	**$ 1,650,790**	**$ 1,855,790**	**$ 171,750**	**11.6%**

ADMINISTRATIVE SERVICES HOTEL/MOTEL LODGING TAX

Purpose/Description

Lodging Tax Fund Support

Finance provides accounting, financial reporting, and administrative support for the City's Lodging Tax Fund. This includes maintaining the fund's financial records, monitoring revenues and expenditures, preparing budget and financial reports, and ensuring transactions are properly recorded and reported in accordance with applicable requirements.

Finance also coordinates and provides administrative support for the Lodging Tax Advisory Committee (LTAC), including scheduling and coordinating committee meetings, preparing meeting materials, supporting the funding application and review process, and coordinating recommendations for consideration by the City Council.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
1XX	Salaries & Wages	67,747	61,526	-	-	-	-	-	-	n/a
2XX	Benefits	24,179	19,543	-	-	-	-	-	-	n/a
3XX	Supplies	202	32,017	-	-	-	-	-	-	n/a
4XX	Services & Charges	866,566	1,015,761	1,169,400	1,104,000	1,104,000	2,413,743	1,271,250	1,309,743	118.6%
5XX	Intergovernmental	-	-	-	2,000,000	2,000,000	-	-	(2,000,000)	-100.0%
6XX	Capital Outlay	101,850	101,850	101,850	101,850	101,850	-	-	(101,850)	-100.0%
	Total Expenditures	**$ 1,060,544**	**$ 1,230,697**	**$ 1,271,250**	**$ 3,205,850**	**$ 3,205,850**	**$ 2,413,743**	**$ 1,271,250**	**$ (792,107)**	**-24.7%**

ADMINISTRATIVE SERVICES FLEET & EQUIPMENT

Purpose/Description

The Fleet & Equipment Fund provides centralized financial management for the City's vehicles and equipment, including funding, cost allocation, financial reporting, and replacement planning. Operating departments are responsible for the use, condition, readiness, and identification of needs for their assigned vehicles and equipment, with department assessments informing Finance's budgeting, forecasting, lifecycle planning, and funding recommendations. Finance administers the fund and allocates costs to operating funds based on usage.

Goals/Objectives

- Manage fund in a financially responsible manner that supports the City's operational needs while maintaining fiscal sustainability and accountability.
- Establish and maintain equitable and consistent cost allocations to user departments.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
3XX	Supplies	419,626	478,813	463,140	482,705	482,705	521,605	521,605	38,900	8.1%
4XX	Services & Charges	463,142	378,760	332,580	545,080	545,080	552,580	552,580	7,500	1.4%
	Subtotal Operating Exp	**$ 882,768**	**$ 857,573**	**$ 795,720**	**$ 1,027,785**	**$ 1,027,785**	**$ 1,074,185**	**$ 1,074,185**	**$ 46,400**	**4.5%**
Capital & 1-Time Funded:										
6XX	Capital Outlay	1,589,005	863,364	-	-	-	1,533,100	1,090,100	1,533,100	n/a
	Subtotal One-time Exp	**$ 1,589,005**	**$ 863,364**	**$ -**	**$ -**	**$ -**	**$ 1,533,100**	**$ 1,090,100**	**$ 1,533,100**	**n/a**
	Total Expenditures	**$ 2,471,773**	**$ 1,720,937**	**$ 795,720**	**$ 1,027,785**	**$ 1,027,785**	**$ 2,607,285**	**$ 2,164,285**	**$ 1,579,500**	**153.7%**

ADMINISTRATIVE SERVICES INFORMATION TECHNOLOGY

Purpose/Description

The purpose of the Information Technology Division is to provide secure, reliable, efficient, and responsive technology services and solutions that support effective City operations, enhance employee productivity, improve access to City services and information, and enable departments to achieve their operational and strategic objectives. The Division serves as a technology resource and strategic partner to City leadership and departments by maintaining reliable technology infrastructure, secure information systems, responsive technical support, and innovative solutions that advance organizational effectiveness and service delivery.

The Information Technology Division provides centralized technology leadership, services, and support to enable secure, reliable, efficient, and effective City operations. The Division:

- Plans and manages the City's information technology resources, services, standards, and policies.
- Provides and maintains reliable technology infrastructure, systems, applications, networks, communications, and digital services.
- Provides IT support, technical assistance, and training to City departments.
- Develops and implements technology solutions that improve efficiency and service delivery.
- Protects City information and systems through cybersecurity and risk management.
- Ensures technology continuity through backup, recovery, and disaster recovery.
- Manages technology assets, procurement, vendors, and lifecycle replacement.
- Evaluates emerging technologies and continually improves IT services to meet City needs.

Goals/Objectives

- Provide reliable, secure, and effective technology services that support City operations.
- Provide responsive technology support, guidance, and training to City employees.
- Use technology and automation to improve efficiency, processes, and service delivery.
- Partner with City departments to understand needs and provide practical, sustainable, and cost-effective solutions.
- Protect City data and systems through effective cybersecurity, risk management, and disaster recovery.
- Manage technology resources, standards, procurement, and lifecycle planning.
- Evaluate emerging technologies and continuously improve IT services to meet the City's changing needs.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	559,844	498,739	519,040	519,040	519,040	531,832	544,136	12,792	2.5%
2XX	Benefits	238,040	164,046	182,872	182,872	182,872	175,273	186,962	(7,599)	-4.2%
3XX	Supplies	98,980	65,512	214,020	276,020	276,020	175,000	175,000	(101,020)	-36.6%
4XX	Services & Charges	953,996	1,468,381	2,193,773	2,241,676	2,241,676	2,723,550	3,142,350	481,874	21.5%
	Subtotal Operating Exp	**$ 1,850,860**	**$ 2,196,678**	**$ 3,109,705**	**$ 3,219,608**	**$ 3,219,608**	**$ 3,605,655**	**$ 4,048,448**	**$ 386,047**	**12.0%**
Capital & 1-Time Funded:										
3XX	Supplies	302,654	242,939	586,590	658,590	658,590	-	-	(658,590)	-100.0%
4XX	Services & Charges	334,063	320,018	133,750	1,026,468	1,026,468	-	-	(1,026,468)	-100.0%
5XX	Intergovernmental	355,786	-	-	-	-	-	-	-	n/a
6XX	Capital Outlay	654,628	769,219	275,000	263,000	263,000	365,350	279,000	102,350	38.9%
	Subtotal One-time Exp	**$ 1,647,131**	**$ 1,332,176**	**$ 995,340**	**$ 1,948,058**	**$ 1,948,058**	**$ 365,350**	**$ 279,000**	**$ (1,582,708)**	**-81.2%**
	Total Expenditures	**$ 3,497,991**	**$ 3,528,854**	**$ 4,105,045**	**$ 5,167,666**	**$ 5,167,666**	**$ 3,971,005**	**$ 4,327,448**	**$ (1,196,661)**	**-23.2%**

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HUMAN RESOURCES
Nicole Camus
Human Resources Director
4.0 FTE

- Employee Benefits Administration
- Recruitment & Selection
- Civil Service
- Employee Data/Recordkeeping
- Safety
- Employee/Labor Relations
- Wellness Program
- Training and Development
- Volunteer Program
- Administrative Support
- WCIA Alternate Delegate
- Support City's Diversity, Equity, Inclusion and Belonging Program

HUMAN RESOURCES DEPARTMENT OVERVIEW

Department Functions by Criteria

Legally Mandated:

These are functions and services required by federal, state, or local law, regulation, or other legal requirements. This tier represents the baseline level of service the City is obligated to provide, regardless of budget cycle or policy priorities.

- Employment and Labor Law Compliance
- Risk Management (legal and regulatory compliance, including workplace safety and workers' compensation)
- Personnel Recordkeeping and Reporting
- Civil Service administration

Important:

These are functions and services that, while not legally required, are important to the effective operation of the City and the well-being of the community. They support essential organizational, operational, public, or community needs and contribute significantly to the City's ability to achieve its goals and maintain service levels.

- Recruitment
- Classification and Compensation
- Employee Benefits Administration
- Employee and Labor Relations
- Human Resources Information System/Records Management
- Organizational Development

Discretionary:

These are functions and services that are not legally required and are not essential to core City operations. They provide additional value to the organization or community and reflect policy choices, available resources, and community priorities. These services may be adjusted, reduced, deferred, or discontinued based on budget conditions and organizational priorities.

- Employee Wellness Program
- Training and Development
- Employee Recognition

HUMAN RESOURCES DEPARTMENT OVERVIEW

2025/2026 Accomplishments

- Negotiated and implemented Teamsters collective bargaining agreement.
- Implemented a learning management system (NeoGov Learn) for employees.
- Formed a Fiduciary Committee in partnership with the Finance Department to strengthen oversight and maximize performance of the City's 457(b) and 401(a) retirement plans.
- Added additional features to City 457(b) retirement plans to enhance benefit to employees.
- Achieved Association of Washington Cities "WellCity" status in consecutive years by leading an engaged employee wellness committee and implementing a comprehensive wellness program, resulting in 2% savings on medical insurance premiums.
- Updated and distributed ten (10) personnel policies.
- Provided four (4) Citywide employee recognition events and two (2) Volunteer recognition events.
- Reviewed over 4,000 job applications; an increase of over 50% from previous years. Applications per job posting increased by 79% in 2025 and an additional 19% in 2026.
- Hired and onboarded twenty-seven (27) regular and twelve (12) temporary employees. This includes recruiting and filling multiple Executive Leadership Team positions including City Manager, Communications Manager, Parks, Recreation, and Community Services Director, and Human Resources Director. Other senior leadership positions recruited and filled include Information Technology Manager and Assistant Police Chief.
- Coordinated Safety Committee meetings and required safety inspections, testing and trainings.
- Appointed and onboarded a new Civil Service Commissioner.
- Held thirty (30) oral board interview panels and hired ten (10) civil service positions.
- Managed civil service promotional processes for the ranks of Police Sergeant and Captain.
- Proactively and strategically managed workers' compensation claims and benefit programs to return employees to work and minimize expense to the City.

HUMAN RESOURCES DEPARTMENT OVERVIEW

2027/2028 Anticipated Key Projects

- Implementation of Tyler ERP System for Human Resources.
- Negotiation of multiple collective bargaining agreements, including Lakewood Police Independent Guild, Lakewood Police Management Guild, and AFSCME.
- Support of Civil Service Commission and oversight of all rules and processes.
- Review and update key personnel and risk management/safety policies.
- Provide training and development opportunities for staff to meet department operational and employee professional development needs.
- Meet requirements to achieve the AWC Well City Award, saving 2% on medical premiums.
- Review human resources processes for efficiency, accuracy, and customer experience; identify and implement improvements as needed.
- Seek grant opportunities related to city-wide staff development, wellness, and risk management.
- Develop and implement a comprehensive employee engagement strategy, aligning programs and initiatives with organizational goals and workforce needs.
- Take necessary steps to ensure the City's compliance with safety program training, testing, and inspection requirements, OSHA reporting, CDL program, and EEO plan and program reporting requirements.
- Actively manage worker's compensation claims and benefit programs to return employees to work quickly and reduce expense to the City.
- Develop and implement risk-management strategies designed to minimize the City's exposure and build long-term resilience.
- Create and implement contemporary recruitment methods and diversity-focused talent pipelines built in collaboration with local community partners.

HUMAN RESOURCES DEPARTMENT OVERVIEW

Service/Program Changes

Risk Management:

Service/ Program	Description & Justification, and Operational Impact	Change		Year 2027		Year 2028	
		FTE	Fleet	1-Time	Ongoing	1-Time	Ongoing
Repairs & Maintenance - Auto Physical	Auto Physical Repairs & Maintenance not covered by WCIA due to change in deductible.	-	-	$ -	$ 60,000	$ -	$ 60,000
WCIA Assessment	Increase assessment for Auto Physical Damage	-	-	$ -	$ 20,000	$ -	$ 20,000
AED (Automated External Defibrillator)	Replace batteries and pads due to expiration and purchase two additional units for city facilities.	-	-	$ 6,000	$ -	$ -	$ -
AWC Retro Program	AWC serves as the City's third-party administrator for workers' compensation claims. While the City is legally responsible for administering its workers' compensation program, the complexity of the program and frequent legislative changes require specialized expertise. AWC provides claims administration, case management, and regulatory guidance to help ensure claims are managed efficiently, compliantly, and in a timely manner. Additionally, proactive and strategic case management results in lower experience ratings with Department of Labor and Industries and reduces the premium to the City. If the contract with AWC were terminated, the City would need to add personnel with specialized workers' compensation expertise to assume responsibility for claims administration, case management, and regulatory compliance. This would require additional staffing and resources to ensure the program continues to be administered effectively and in accordance with applicable legal requirements.	-	-	-	36,240	-	38,050
Professional Services	Add Professional Services for Diversity, Equity & Inclusion Training and other city-wide training programs. This addition is offset by elimination of Learn Training Software in information technology budget.	-	-	-	20,000	-	20,000
	Total - Risk Management	**-**	**-**	**$ 6,000**	**$ 136,240**	**$ -**	**$ 138,050**

HUMAN RESOURCES DEPARTMENT OVERVIEW

Position Inventory

Position	Group	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed
Human Resources Director	Non-Rep	1.00	-	1.00	1.00	1.00	1.00	1.00
Human Resources Manager	Non-Rep	-	1.00	-	-	-	-	-
Human Resources Analyst	Non-Rep	2.00	2.00	2.00	2.00	2.00	3.00	3.00
Human Resources Technician	Non-Rep	1.00	1.00	1.00	1.00	1.00	-	-
Total		**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**
Change from prior year		-	-	-	-	-	-	-

Position	FTE	2027 Salary	2027 Benefits	2027 Total	2028 Salary	2028 Benefits	2028 Total
Human Resources Director	1.00	192,525	68,940	261,465	203,691	72,629	276,320
Human Resources Analyst	1.00	108,528	50,289	158,817	114,816	55,396	170,212
Human Resources Analyst	1.00	108,528	45,089	153,617	114,816	49,537	164,353
Human Resources Analyst	1.00	108,528	18,473	127,001	114,816	19,510	134,326
Total	**4.00**	**$ 518,109**	**$ 182,791**	**$ 700,900**	**$ 548,139**	**$ 197,072**	**$ 745,211**

Performance Measures

Informational Measures	Historic Average	Q1	2026 YTD Q2	Previous Years 2025	2024	2023	2022	2021	2020	2019
Human Resources										
Number of current (unexpired) Collective Bargaining Agreements as of EOQ (not cumulative)	3	3	3	4	4	3	2	3	4	3
Voluntary Employee Turnover Rate	<12%	4.00%	6.22%	5.70%	5.00%	1.80%	12.33%	7.79%	8.17%	7.97%
Number of recruitments in progress (not cumulative)	N/A	5	13	11	9	19	23	31	10	40
Percentage of employees hired during the quarter last year and still employed	86%	0%	50%	65%	84%	80%	90%	88%	77.5%	93%
Average number of days to complete external recruitment (excluding Police Officers)(not cumulative)	<45	87	40	132	49.38	38.5	44	41.25	58.00	36
Percentage of Applicants who are People of Color	45%	50%	57%	47%	45%	45%	45%	N/A	N/A	N/A
Percentage of new hires from underutilized EEO category	29%	31%	20%	54%	27%	32%	25%	N/A	N/A	N/A
Risk Management										
Percentage of employees in compliance with quarterly mandatory training (not cumulative).	91%	84%	91%	64%	96%	95%	97%	85.25%	91.25%	88.75%
Percentage Stay at Work applications of total medical releases to light duty	26%	0.00%	0.00%	0%	50%	38%	6%	33%	0	66%
Percentage workers comp developed claim expense of total annual premium cost = Loss Ratio%	164%	5.0%	16.0%	50%		62%	471%	149%	7.3%	131%
Worker's Compensation Experience Factor (not cumulative)	0.95	1.2744	1.2744	1.3295	1.0636	0.9151	0.8988	0.8908	1.0137	1.01587

Human Resources

Purpose/Description

The Human Resources Department is a strategic partner that empowers City leadership and employees to deliver exceptional, efficient, and cost-effective services to the community. Through innovative human resources and risk management programs, the Department attracts, develops, engages, and retains a talented and diverse workforce while fostering a safe, inclusive, and high-performing workplace.

The Department develops and administers fair, equitable, and responsive human resources and risk management systems that align with the City's strategic goals and operational priorities. By promoting employee well-being, strengthening organizational performance, and proactively managing risk, the Department helps build a resilient workforce prepared to meet the evolving needs of the community. The Department also safeguards the City's interests by ensuring compliance with applicable federal, state, and local laws, regulations, labor agreements, and employment policies, while promoting accountability, ethical practices, and sound governance across the organization.

Goals/Objectives

- Attract, develop, and retain a highly qualified, diverse workforce.
- Foster positive employee and labor relations.
- Promote a safe, healthy, and high-performing workplace.
- Ensure compliance with applicable laws, regulations, labor agreements, and City policies.
- Deliver fair, consistent, and transparent human resources practices that support organizational excellence.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	424,185	453,823	443,976	443,976	443,976	518,109	548,139	74,133	16.7%
2XX	Benefits	151,308	154,720	163,615	163,615	163,615	182,791	197,072	19,176	11.7%
3XX	Supplies	4,988	5,792	6,300	7,860	7,860	7,680	7,680	(180)	-2.3%
4XX	Services & Charges	42,221	72,967	37,480	38,520	38,520	37,580	37,580	(940)	-2.4%
9XX	Interfund Charges	118,318	198,393	143,786	153,540	152,420	155,195	162,526	1,655	1.1%
	Subtotal Operating Exp	**$ 741,020**	**$ 885,695**	**$ 795,157**	**$ 807,511**	**$ 806,391**	**$ 901,355**	**$ 952,998**	**$ 93,844**	**11.6%**
Capital & 1-Time Funded:										
9XX	Interfund Charges	33,443	16,663	5,941	194,115	186,269	6,812	3,829	(187,303)	-96.5%
	Subtotal One-time Exp	**$ 33,443**	**$ 16,663**	**$ 5,941**	**$ 194,115**	**$ 186,269**	**$ 6,812**	**$ 3,829**	**$ (187,303)**	**-96.5%**
	Total Expenditures	**$ 774,463**	**$ 902,358**	**$ 801,098**	**$ 1,001,626**	**$ 992,660**	**$ 908,167**	**$ 956,827**	**$ (93,459)**	**-9.3%**

RISK MANAGEMENT

Purpose/Description

The City of Lakewood is a member of the Washington Cities Insurance Authority (WCIA). WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring and/or jointly contracting for risk management services.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, public officials' errors or omissions, stop gap, and employee benefits liability. Limits are $5 million per occurrence self-insured layer, and $15 million per occurrence in the re-insured excess layer. The excess layer is insured by the purchase of reinsurance and insurance and is subject to aggregate limits. Total limits are $20 million per occurrence subject to aggregate sub-limits in the excess layers. The Board of Directors determines the limits and terms of coverage annually.

Insurance coverage for property, automobile physical damage, fidelity, inland marine, and boiler and machinery are purchased on a group basis. Various deductibles apply by type of coverage. Property insurance and auto physical damage are self-funded from the members' deductible to $1,000,000, for all perils other than flood and earthquake, and insured above that amount by the purchase of insurance. The City also maintains the recommended coverage for pollution liability, crime/fidelity, and information security.

In-house services include risk management consultation, loss control field services, claims, pre-defense and litigation administration, and loss analyses. WCIA contracts for the claim's investigation consultants for personnel issues and land use problems, insurance brokerage, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, and administrative expenses. As outlined in the inter-local agreement, WCIA retains the right to additionally assess the membership for any funding shortfall.

WCIA extends generous services to its members such as risk management education and comprehensive risk field services. These services combined with aggressive claims and litigation, allows the WCIA team to respond effectively to member needs. WCIA intentionally assumes the "working layer of losses: with limited reliance upon reinsurance for catastrophic loses. All of this makes for a complete pre- and post-loss management program.

Goals/Objectives

- Provide risk management coordination support to timely identify and address risks through WCIA services.
- Maintain accurate inventory of City property and assets for insurance coverage.
- Complete all annual membership requirements and audits for WCIA.
- Increase employee awareness of risk management best practices, policies, procedures through training and utilization of resources.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
3XX	Supplies	24,548	45,691	2,500	5,800	5,800	6,000	6,000	200	3.4%
4XX	Services & Charges	3,280,475	3,706,753	4,227,353	4,264,883	4,264,883	4,219,220	4,221,830	(45,663)	-1.1%
	Subtotal Operating Exp	**$ 3,305,023**	**$ 3,752,444**	**$ 4,229,853**	**$ 4,270,683**	**$ 4,270,683**	**$ 4,225,220**	**$ 4,227,830**	**$ (45,463)**	**-1.1%**
Capital & 1-Time Funded:										
4XX	Services & Charges	156	254	-	-	-	6,000		6,000	n/a
5XX	Intergovernmental	109,201	81,258	-	-	-	-	-	-	n/a
	Subtotal One-time Exp	**$ 109,357**	**$ 81,512**	**$ -**	**$ -**	**$ -**	**$ 6,000**	**$ -**	**$ 6,000**	**n/a**
	Total Expenditures	**$ 3,414,380**	**$ 3,833,956**	**$ 4,229,853**	**$ 4,270,683**	**$ 4,270,683**	**$ 4,231,220**	**$ 4,227,830**	**$ (39,463)**	**-0.9%**

LEGAL DEPARTMENT
Heidi Wachter
City Attorney
1.0 FTE
Total FTE: 8.85

- Department Leadership
- Legal advice/opinion to City Council, City Manager, Departments and Citizen Advisory Boards
- Policy Support
- Contract Negotiations, Preparation and Review
- Ordinance and Resolution Preparation and Review
- Administrative Hearings Related to Human Resources
- State and Federal Legislative Assignments
- Advice to Civil Service Commission
- Labor Relations Support

CIVIL LEGAL SERVICES
Deputy City Attorney
1.0 FTE

- Legal advice to City Council, City Manager, and Departments
- Civil Litigation
- Contract Review and Preparation
- Ordinance and Resolution Preparation and Review
- Public Records Act Compliance
- Administrative Hearings
- CSRT Support

CRIMINAL PROSECUTION
Contracted Services
1.0 FTE

- Prosecute criminal and traffic citations for Cities of Lakewood, DuPont and Town of Steilacoom
- Enforce City's Municipal Code
- Domestic Violence Enforcement
- Litigate Drug/Asset Forfeiture Cases
- Legal advice to Police Department

CITY CLERK
Briana Schumacher
City Clerk
5.85 FTE

- Administrative Appeals Intake and Processing
- Administrative Support to City Council, City Manager, City Attorney and Legal Department
- Advisory Boards, Committees and Commisions Appointment Process
- Agendas, Bid Openings and Public Hearings
- Claims for Damages
- Elections Coordination
- Front Desk Customer Service
- Hearings Examiner Coordination
- Legislative Support
- Municipal Code Codification
- Records Management including Public Records Act Compliance

LEGAL SERVICES DEPARTMENT OVERVIEW

Primary Alignment with City Council Goals / Strategic Plan Objectives and strategies

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

Goal 2: Public Safety

City Council Commitment

- Commitment to diversity, equity, inclusion and belonging

LEGAL SERVICES DEPARTMENT OVERVIEW

Department Functions by Criteria

Legally Mandated:

These are functions and services required by federal, state, or local law, regulation, or other legal requirements. This tier represents the baseline level of service the City is obligated to provide, regardless of budget cycle or policy priorities.

- **Criminal Prosecution**: Provide fair, effective, competent, and cost-efficient prosecution of criminal, traffic, building, and zoning code violations for the City of Lakewood and jurisdictions contracting for prosecution services by ensuring timely discovery and document production, filing responsive pleadings for motions and appeals, and collaborating with community partners to support domestic violence prosecution and prevention efforts.
- **Open Public Meetings Act (OPMA) and Legal Notice Compliance:** Ensure the City complies with the Washington State Open Public Meetings Act by providing legal guidance and oversite of open meeting requirements, support of public meeting procedures, and timely publication of legally required public notices and meeting agendas.
- **Public Disclosure, Data Protection and Categorization Compliance:** Administer the City's public records disclosure program in compliance with the Washington State Public Records Act by processing records requests, ensuring timely and lawful disclosure of public records, protecting confidential and exempt information, and supporting records retention, privacy, data classifications and protection laws.

Important:

These are functions and services that, while not legally required, are important to the effective operation of the City and the well-being of the community. They support essential organizational, operational, public, or community needs and contribute significantly to the City's ability to achieve its goals and maintain service levels.

- **Document Management:** Capture, index, maintain, retrieve, preserve and disposition of the City's public records in compliance with applicable records retention schedules and preservation laws.
- **Legislative Support:** Prepare Ordinances, Resolutions, Proclamations, and other legislative documents; coordinate Municipal Code codification, administer legislative and statutory processes, including Hearings Examiner coordination, Election coordination, Advisory Board, Committee and Commission appointment process, and public bid openings.
- **Claims for Damages:** Receive, evaluate, and process third-party claims for damages; coordinate pre-litigation defense and litigation administration; and support risk management activities to minimize the City's exposure to liability and ensure timely and consistent claims handling.
- **Civil Litigation:** Represent and protect the City's legal interests by initiating or defending civil legal actions, managing in-house litigation, coordinating insurance defense, and providing representation in administrative appeals, hearings, forfeiture proceedings, and unemployment claims.

Discretionary

These are functions and services that are not legally required and are not essential to core City operations. They provide additional value to the organization or community and reflect policy choices, available resources, and community priorities. These services may be adjusted, reduced, deferred, or discontinued based on budget conditions and organizational priorities.

- **Front Desk Customer Service:** Provide front desk reception and customer service support, including answering and routing phone calls, greeting visitors, and assisting the public. Process incoming mail, order office supplies, cashier accounts receivable checks, distribute petty cash and credit cards. Support community program registrations such as shelter rentals, boat launches, and community garden plot reservations.
- **Legal Advice and Counsel:** Provide timely legal advice, consultation, and administrative support to the City Council, City Manager, City departments, Advisory Boards, Committees and Commissions, while supporting employee and labor relations to ensure compliance with applicable laws, reduce legal risk, and facilitate effective municipal operations.

LEGAL SERVICES DEPARTMENT OVERVIEW

2025/2026 Accomplishments

- Support Federal, State and County Legislative agenda and priorities.
- Support for City Council policy initiatives through drafting and legal review of Ordinances, Resolutions and Proclamations.
- Continued emphasis on Public Records Act compliance and Retention of Public Records in accordance with state law and transparency obligations.
- Support of City Departments and Advisory Board, Committee and Commissions.
- Provided training and development opportunities for city employees in the area of Open Public Meetings Act (OPMA), Legal Case Law Updates and Public Records Act (PRA).
- Actively managed and supported litigation and claims management activities, in compliance with the insurance compact, resulting in improved consistency in claims handling and reduced organizational legal risk exposure.
- Maintained effective prosecution and civil litigation services while managing caseloads and legal matters impacting public safety and municipal operations.

2027/2028 Anticipated Key Projects

- Expand and modernize the technology infrastructure in the Council Chambers and City Hall Conference Rooms to improve meeting efficiency, public accessibility, and overall functionality.
- Strengthen the City's compliance with public records and data protection requirements by investing in processes, technology, and staff training that improve records management, ensure appropriate data classification and protection, and support timely, accurate responses to public disclosure requests.
- Transition the City’s prosecution services model from a full-time, in-house prosecuting attorney position to a contracted prosecution services model. Monitor and oversee contractual prosecution agreements, ensuring consistent service delivery to the City and partner jurisdictions.

LEGAL SERVICES DEPARTMENT OVERVIEW

Service/Program Changes

Service/ Program	Description & Justification, and Operational Impact	Change		Year 2027		Year 2028	
		FTE	Fleet	1-Time	Ongoing	1-Time	Ongoing
Contracted Prosecution Services	Transition the City's prosecution services model from a full-time, in-house prosecuting attorney position to a contracted prosecution services model. The City will engage a qualified external legal provider to deliver comprehensive prosecution services on a contractual basis, ensuring continuity of legal operations while improving efficiency and service flexibility. Using the contract prosecution methodology is consistent in comparable jurisdictions. The cities of Kirkland, Mountlake Terrace, Sammamish and Shoreline have adopted this model. The City will convert (2) two existing Associate City Attorney positions into a contract prosecution services model by paying for services via a fixed monthly rate. The scope of the contract will include: Misdemeanor and gross misdemeanor prosecution.;Court representation and filings; Case screening and charging decisions; Coordination with law enforcement and courts to include training and meetings as appropriate; Victim/witness communication; Legal compliance and reporting; City Council updates and presentations as appropriate Goals and Outcomes: maintain case resolution timelines; ensure consistent court coverage; and improve cost predictability.						
	Eliminate 2 Associate Attorneys	(2.00)	-	$ -	$(283,464)	$ -	$(302,186)
	Contracted Services			$ -	$ 456,000	$ -	$ 456,000
	Total	**(2.00)**	**-**	**$ -**	**$ 172,536**	**$ -**	**$ 153,814**

LEGAL SERVICES DEPARTMENT OVERVIEW

Position Inventory

Position	Group	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed
City Attorney	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	Non-Rep	2.00	1.00	1.00	1.00	-	-	-
Deputy City Attorney	Non-Rep	-	-	-	-	1.00	1.00	1.00
City Clerk	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Associate City Attorney *	Non-Rep	1.00	2.00	2.00	2.00	2.00	-	-
Public Records & Legal Specialist **	AFSCME	1.00	2.00	2.00	2.00	3.00	3.00	3.00
Office Assistant **	AFSCME	3.00	3.00	3.00	3.00	2.85	2.85	2.85
Total - General Fund		**9.00**	**10.00**	**10.00**	**10.00**	**10.85**	**8.85**	**8.85**
Associate City Attorney (Body Cameras) - ARPA Grant	Non-Rep	1.00	-	-	-	-	-	-
Public Records & Legal Specialist (Body Cameras) - ARPA Grant***	AFSCME	1.00	1.00	1.00	1.00	-	-	-
Office Assistant - Domestic Violence Grant ****	AFSCME	0.50	0.50	0.50	0.50	-	-	-
Total - Grant Funds		**2.50**	**1.50**	**1.50**	**1.50**	**-**	**-**	**-**
Total		**11.50**	**11.50**	**11.50**	**11.50**	**10.85**	**8.85**	**8.85**
Change from prior year		-	-	-	-	(0.65)	(2.00)	(2.65)

* Reduction of FTEs in 2027/2028 due to conversion of Associate Attorney 2.0 FTE to contracted prosecution services.

** Converted Office Assistant to Public Records & Legal Specialist.

*** Elimination of ARPA grant funded 1.0 FTE due to grant expiration of 12/31/2026.

**** Grant funded DV Office Assistant .50 FTE ended 8/31/2026.

Position	FTE	2027 Salary	2027 Benefits	2027 Total	2028 Salary	2028 Benefits	2028 Total
City Attorney	1.00	$ 224,256	$ 65,751	$ 290,007	$ 237,264	$ 69,091	$ 306,355
Deputy City Attorney	1.00	159,528	53,990	213,518	168,792	58,484	227,276
City Clerk	1.00	137,736	60,818	198,554	145,728	65,312	211,040
Public Records & Legal Specialist	1.00	80,149	26,545	106,694	81,757	28,391	110,148
Public Records & Legal Specialist	1.00	83,456	44,739	128,195	85,136	47,760	132,896
Public Records & Legal Specialist	1.00	78,120	25,007	103,127	78,120	26,026	104,146
Office Assistant	1.00	63,556	30,522	94,078	64,830	33,605	98,435
Office Assistant	0.85	79,764	24,774	104,538	79,764	26,109	105,873
Office Assistant	1.00	71,449	14,899	86,348	72,887	15,205	88,092
Total	**8.85**	**$ 978,014**	**$ 347,045**	**$1,325,059**	**$1,014,278**	**$ 369,983**	**$1,384,261**

LEGAL SERVICES DEPARTMENT OVERVIEW

Performance Measures

	YTD			Previous Year Ends		
Performance Measures	**Target**	**Q1**	**Q2**	**2023**	**2022**	**2021**
# of days on average to review/process a contract	2.3	2.5	2.3	3.1	2.57	2.78
Average days from incident to charging decision by Prosecutor	14	5	6	11.3	2	N/A
Average days from charging decision to filing complaint in Municipal Court	5	7.5	4.5	10.5	6.06	N/A

	YTD			Previous Year Ends		
Informational Measures	**Historic Average**	**Q1**	**Q2**	**2023**	**2022**	**2021**
# of criminal citation cases filed	2131	559	1060	1646	1623	1576
# of days on average for PRA response (Next Request)	27	16	13.7	12.4	27.57	34
# of days on average for PRA response (GovQA)	26	8.52	8.95	11.46	15.73	21.82

LEGAL SERVICES DEPARTMENT OVERVIEW

Purpose/Description

The Legal Services Department is comprised of: Civil Legal Services, Criminal Prosecution Services, City Clerk (includes Election Services).

Goals/Objectives

Provide comprehensive and consistent services through high-quality civil legal counsel, fair and efficient criminal prosecution, accessible and accurate City Clerk services, delivered in accordance with the highest professional and ethical standards. The Department supports City operations by ensuring compliance with applicable laws, promoting transparency and accountability, minimizing legal risk, and advancing the City's interests in serving the residents of Lakewood.

Financial Summary - Department

Division	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:									
Civil	1,045,034	984,667	1,339,159	1,358,294	1,357,068	1,094,617	1,150,036	(263,677)	-19.4%
Criminal	173,797	355,716	226,699	226,699	226,699	456,000	456,000	229,301	101.1%
City Clerk	493,131	666,524	455,962	466,593	464,627	972,058	929,420	505,465	108.3%
Subtotal Operating Exp	**$ 1,711,962**	**$ 2,006,907**	**$ 2,021,820**	**$ 2,051,586**	**$ 2,048,394**	**$ 2,522,676**	**$ 2,535,455**	**$ 471,090**	**23.0%**
Capital & 1-Time Funded:									
Civil	70,096	14,578	134,855	187,895	172,271	13,857	7,847	(174,038)	-92.6%
Criminal	39,586	38,457	30,300	962,622	962,622	-	-	(962,622)	-100.0%
City Clerk	32,563	12,941	2,553	29,253	21,408	6,292	3,387	(22,961)	-78.5%
Subtotal One-time Exp	**$ 142,245**	**$ 65,977**	**$ 167,709**	**$ 1,179,770**	**$ 1,156,301**	**$ 20,149**	**$ 11,234**	**$ (1,159,621)**	**-98.3%**
Total Expenditures	**$ 1,854,207**	**$ 2,072,885**	**$ 2,189,529**	**$ 3,231,356**	**$ 3,204,695**	**$ 2,542,825**	**$ 2,546,689**	**$ (688,531)**	**-21.3%**

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:										
1XX	Salaries & Wages	786,468	911,703	968,024	968,024	968,024	978,014	1,014,278	9,990	1.0%
2XX	Benefits	301,322	342,943	412,856	412,856	412,856	347,048	369,984	(65,808)	-15.9%
3XX	Supplies	331	866	325	325	325	225	225	(100)	-30.8%
4XX	Services & Charges	284,729	360,117	195,615	195,615	195,615	716,615	646,615	521,000	266.3%
9XX	Interfund Charges	339,112	391,277	445,000	474,766	471,574	480,773	504,354	6,007	1.3%
	Subtotal Operating Exp	**$ 1,711,962**	**$ 2,006,907**	**$ 2,021,820**	**$ 2,051,586**	**$ 2,048,394**	**$ 2,522,676**	**$ 2,535,455**	**$ 471,090**	**23.0%**
Capital & 1-Time Funded:										
1/2XX	Personnel	37,127	37,127	150,180	158,230	158,230	-	-	(158,230)	-100.0%
4XX	Services & Charges	4,497	1,330	-	924,272	924,272	-	-	(924,272)	-100.0%
9XX	Interfund Charges	100,621	27,519	17,528	97,268	73,799	20,149	11,234	(77,119)	-79.3%
	Subtotal One-time Exp	**$ 142,245**	**$ 65,977**	**$ 167,709**	**$ 1,179,770**	**$ 1,156,301**	**$ 20,149**	**$ 11,234**	**$ (1,159,621)**	**-98.3%**
	Total Expenditures	**$ 1,854,207**	**$ 2,072,885**	**$ 2,189,529**	**$ 3,231,356**	**$ 3,204,695**	**$ 2,542,825**	**$ 2,546,689**	**$ (688,531)**	**-21.3%**

LEGAL SERVICES CIVIL LEGAL SERVICES

Purpose/Description

The Civil Legal Services Division provides legal advise to the City Council, City Manager, City departments, and advisory boards, committees, and commissions to ensure legally sound decision-making in the development and implementation of City policies. The Division reviews Ordinances, Resolutions, Franchise agreements, and other legislative or contract documents, and initiates or defends civil litigation directly or in coordination with insurance defense counsel the Washington Cities Insurance Authority (WCIA), including pre-defense services and legal training. The Division also represents the City in administrative proceedings such as code enforcement, drug forfeiture, nuisance, and abatement actions referred from the Police and Planning and Public Works Departments.

Goal/Objectives

- Provide timely and proactive legal advice to support informed decision-making for routine functions. Strengthen the City's legal and policy framework by ensuring Ordinances, Resolutions, contracts, and Franchise agreements are clear, enforceable, and aligned with current law and City priorities.
- Effectively manage potential and pending litigation and administrative proceedings by minimizing risk through early case assessment, strategic coordination with insurance defense counsel and consistent application of best practices in pre-litigation and litigation management.
- Promote efficiency and consistency in legal processes by delivering timely review and processing of routine legal documents, while maintaining responsiveness to operational needs and advancing the City's goals and priorities.

Financial Summary

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	499,560	500,347	693,941	693,941	693,941	530,796	556,022	(163,145)	-23.5%
2XX	Benefits	200,358	184,811	298,337	298,337	298,337	195,003	208,939	(103,334)	-34.6%
3XX	Supplies	120	169	125	125	125	125	125	-	0.0%
4XX	Services & Charges	110,476	32,921	37,175	37,175	37,175	36,115	36,115	(1,060)	-2.9%
9XX	Interfund Charges	234,520	266,420	309,581	328,716	327,490	332,578	348,835	3,862	1.2%
	Subtotal Operating Exp	**$ 1,045,034**	**$ 984,667**	**$ 1,339,159**	**$ 1,358,294**	**$ 1,357,068**	**$ 1,094,617**	**$ 1,150,036**	**$ (263,677)**	**-19.4%**
Capital & 1-Time Funded:										
1/2XX	Personnel	-	-	119,880	119,880	119,880	-	-	(119,880)	-100.0%
4XX	Services & Charges	2,038	-	-	-	-	-	-	-	n/a
9XX	Interfund Charges	68,058	14,578	14,975	68,015	52,391	13,857	7,847	(54,158)	-79.6%
	Subtotal One-time Exp	**$ 70,096**	**$ 14,578**	**$ 134,855**	**$ 187,895**	**$ 172,271**	**$ 13,857**	**$ 7,847**	**$ (174,038)**	**-92.6%**
	Total Expenditures	**$ 1,115,130**	**$ 999,245**	**$ 1,474,014**	**$ 1,546,189**	**$ 1,529,339**	**$ 1,108,474**	**$ 1,157,883**	**$ (437,715)**	**-28.3%**

LEGAL SERVICES CRIMINAL PROSECUTION SERVICES

Purpose/Description

The Criminal Prosecution Services Division prosecutes all violations of City criminal and traffic Ordinances, including building and zoning code violations for the Cities of Lakewood, DuPont and the Town of Steilacoom. Prosecution services are provided by contract.

Goal/Objectives

- Provide competent and cost-effective prosecution services to Lakewood and its clients.
- Make appropriate case load management recommendations.
- Provide timely discovery to opposing counsel and appropriate levels of support to contractors.
- Continue providing legal updates and any appropriate training to law enforcement officers.
- Continue to work with community partners to respond to the needs of domestic violence victims living within our community.
- Provide timely responsive pleadings in response to motions and appeals.

Financial Summary

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	129,739	190,528	163,083	163,083	163,083	-	-	(163,083)	-100.0%
2XX	Benefits	36,014	72,955	58,516	58,516	58,516	-	-	(58,516)	-100.0%
3XX	Supplies	182	660	100	100	100	-	-	(100)	-100.0%
4XX	Services & Charges	7,862	91,573	5,000	5,000	5,000	456,000	456,000	451,000	9020.0%
	Subtotal Operating Exp	**$ 173,797**	**$ 355,716**	**$ 226,699**	**$ 226,699**	**$ 226,699**	**$ 456,000**	**$ 456,000**	**$ 229,301**	**101.1%**
Capital & 1-Time Funded:										
1/2XX	Personnel	37,127	37,127	30,300	38,350	38,350	-	-	(38,350)	-100.0%
4XX	Services & Charges	2,459	1,330	-	924,272	924,272	-	-	(924,272)	-100.0%
	Subtotal One-time Exp	**$ 39,586**	**$ 38,457**	**$ 30,300**	**$ 962,622**	**$ 962,622**	**$ -**	**$ -**	**$ (962,622)**	**-100.0%**
	Total Expenditures	**$ 213,383**	**$ 394,173**	**$ 256,999**	**$ 1,189,321**	**$ 1,189,321**	**$ 456,000**	**$ 456,000**	**$ (733,321)**	**-61.7%**

LEGAL SERVICES CITY CLERK

Purpose/Description

The City Clerk is designated as the Public Records Officer. The City Clerk Division provides legislative, records management, and administrative services that promote transparency, accountability, and efficient municipal operations. The division administers the City's public records program; manages records retention, disclosure, preservation, and disposition in compliance with state law; and provides legislative support to the City Council through the preparation of agendas, official records, and other Council actions. The Division also administers statutory and administrative processes, including public notices, bid openings, administrative appeals, hearings, and municipal code codification.

The Division manages the City's Claims for Damages program by receiving, processing, and coordinating third-party claims, supporting pre-litigation activities, and assisting with risk management and litigation administration. In addition, the Division serves as the City's primary customer service point of contact providing front desk reception, responding to public inquiries, processing mail, cash receipting and supporting parks and recreation registrations and reservations.

This Division is also responsible for Election Services. This includes ensuring compliance with election requirements and is responsible for coordinating all City election procedures with the County Auditor. The election services function provides information and inquiries relating to running for municipal elections as well as the referendum and initiative process.

Goal/Objectives

- Expand and modernize the technology infrastructure in the Council Chambers and City Hall Conference Rooms to improve public accessibility and overall functionality.
- Strengthen the City's compliance with public records and data protection requirements by investing in processes, technology, and staff training that improve records management, ensure appropriate data classification and protection, and support timely, accurate responses to public disclosure requests.
- Promote public participation by administering an open, equitable, and transparent recruitment process for City advisory boards, commissions, and committees.
- Improve public access to information by maintaining effective records management practices.
- Coordinate timely and efficient Hearing Examiner proceedings, ensuring accurate administration and prompt issuance of decisions.
- Provide timely and useful information relating to election laws as required by State statues.

Financial Summary

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	157,169	220,829	111,000	111,000	111,000	447,218	458,256	336,218	302.9%
2XX	Benefits	64,950	85,177	56,003	56,003	56,003	152,045	161,045	96,042	171.5%
3XX	Supplies	29	37	100	100	100	100	100	-	0.0%
4XX	Services & Charges	166,391	235,624	153,440	153,440	153,440	224,500	154,500	71,060	46.3%
9XX	Interfund Charges	104,592	124,857	135,419	146,050	144,084	148,195	155,519	2,145	1.5%
	Subtotal Operating Exp	**$ 493,131**	**$ 666,524**	**$ 455,962**	**$ 466,593**	**$ 464,627**	**$ 972,058**	**$ 929,420**	**$ 505,465**	**108.3%**
Capital & 1-Time Funded:										
9XX	Interfund Charges	32,563	12,941	2,553	29,253	21,408	6,292	3,387	(22,961)	-78.5%
	Subtotal One-time Exp	**$ 32,563**	**$ 12,941**	**$ 2,553**	**$ 29,253**	**$ 21,408**	**$ 6,292**	**$ 3,387**	**$ (22,961)**	**-78.5%**
	Total Expenditures	**$ 525,694**	**$ 679,465**	**$ 458,515**	**$ 495,846**	**$ 486,035**	**$ 978,350**	**$ 932,807**	**$ 482,504**	**97.3%**

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MUNICIPAL COURT

Tim Lewis
Municipal Court Judge
1.00 FTE
Total FTE: 8.00

- Overall Department Leadership
- Misdemeanors & Gross Misdemeanor Cases
- Infractions
- Policy Planning
- Veterans Court Leadership
- Community Court Leadership

ADMINISTRATION

Deana Wright
Court Administrator
7.00 FTE

- Case Flow Management
- Case Processing
- Customer Service
- Staff Management
- Probation Services
- Work Crews
- Court Services Contracts:
  - Town of Steilacoom
  - City of DuPont

MUNICIPAL COURT

Primary Alignment with City Council Goals / Strategic Plan Objectives and Strategies

Goal 2: Public Safety

- Focus on Community Engagement to increase Community Based Policing
  - The Court promotes open communication with community groups to encourage partnerships. We have made presentations to groups such as Rotary Club and the Kiwanis Club to foster community awareness of public safety and community justice issues.
  - The Court regularly participates in the Citizen's Police Academy in an effort to educate Lakewood citizens about Court functions and justice issues in the community.
- Reduce Crime and Fear of Victimization/Other Public Safety Goals
  - In addition to traditional court functions, Lakewood Municipal Court offers 2 grant funded Therapeutic Court models: Veterans Treatment Court and Community Court. These courts offer an alternative to traditional court with a focus on underlying treatment needs of court participants. Lakewood Municipal Court Probation is instrumental in the implementation of our court compliance efforts in both our traditional and Therapeutic Court models.
  - By linking defendants with the services, they need, both Veterans Treatment Court and Community Court break the cycle of "revolving door" crime (individuals who cycle in and out of the justice system).

    Lakewood Municipal Court works in partnership with local housing resources such as Housing Justice Project, Tacoma Housing Authority, Transitional Housing, Coordinated Entry and 211. This partnership helps to alleviate the immediate need for housing that many court participant's experience.

    Lakewood Municipal Court addresses the growing community need for Domestic Violence education by offering a lower cost yet highly effective program called Domestic Violence Moral Recantation (DVMRT) led by Officer Lomeli and Darrell Knoedler. This is a peer group led by Lakewood Municipal Court Probation, and it has proven highly effective in reducing domestic violence recidivism.

    Community Court's Case Manager gives one on one attention to Community Court Participants and helps them directly or links them to services such as parenting classes, resume assistance, TANF/food stamps, transportation and tutoring assistance. Alcohol and Drug abuse treatment as well as Anger Management are addressed.
- Reduce Traffic Collisions to Create Safer Communities
  - Lakewood Municipal Court offers multiple traffic calendars monthly to include contested and mitigation hearings. Photo violations are also addressed in Lakewood Municipal Court.

City Council Commitments

- Commitment to diversity, equity, inclusion and belonging

MUNICIPAL COURT

Department Functions by Criteria

Legally Mandated

These are functions and services required by federal, state, or local law, regulation, or other legal requirements. This tier represents the baseline level of service the City is obligated to provide, regardless of budget cycle or policy priorities.

- Adjudication of misdemeanor and gross misdemeanor offenses committed by adults. RCW 39.34.180.
- Adjudication of violations of City ordinances and code. RCW 3.50.
- Adjudication of civil infraction cases. RCW 3.50.
- Compliance with all applicable Washington State Court Rules.
- Compliance with GR 31 (Court's version of PRA).

Important

These are functions and services that, while not legally required, are important to the effective operation of the City and the well-being of the community. They support essential organizational, operational, public, or community needs and contribute significantly to the City's ability to achieve its goals and maintain service levels.

- Provide Veterans Treatment Court for eligible military veterans.
- Provide Community Court for qualifying individuals.
- Video hearings for inmates at Pierce County Jail, Nisqually Jail, and the Washington State Department of Corrections, avoiding transport costs and security concerns.
- Alternative sentencing for non-violent offenders.
- Scheduling of court certified language interpreters.
- Regular evaluation of staffing needs.
- Issuance of no-contact orders.
- Issuance of firearm surrender orders.
- Issuance of arrest warrants as necessary.
- Jail sentences in appropriate cases.
- Bail in appropriate cases per Court Rule.
- Suspension of driver's licenses.
- Requirement and monitoring of court ordered treatment.
- Requirement of ignition interlock devices on motor vehicles when appropriate.
- Work crew sentences to improve public facilities, hold offenders accountable, and provide direct benefit to the community.
- Probation services for Lakewood and all contracted jurisdictions.
- Photo Enforcement.
- Code Enforcement.
- Screening for appointments of public defenders for qualifying criminal defendants.
- Community visibility and engagement within the confines of judicial ethics.
- Reporting of applicable determinations to partner agencies (e.g. the reporting of the issuance of a domestic violence no-contact order to South Sound 911; the reporting of a DUI conviction to the Department of Licensing; et cetera).

MUNICIPAL COURT

2025/2026 Accomplishments

- Further enhanced electronic forms via O-Court workflow system.
- Processed 30,000+ photo enforcement infractions
- Wrote off over $2.5m in stale accounts deemed uncollectable over 10 years as authorized by state law.
- Awarded grant funding from the Administrative Office of Courts (AOC) for continuation of Veterans Treatment Court and Community Court.
- Attended national All Rise Therapeutic Courts conference via grant funding to ensure continued best practices in the court's therapeutic court programs.
- Cross-trained court specialist staff for broader coverage and greater efficiency.
- Secured interagency cooperation with the Pierce County Jail for virtual court appearances of in-custody criminal defendants to essentially eliminate the need to transport inmates to and from Lakewood Municipal Court for scheduled hearings.
- Coordinated with the State *Blake* Refund Bureau to complete processing of legal financial obligations for past Municipal Court cases affected by *State v. Blake* decision.
- Established Court's domestic violence moral reconation therapy (DV-MRT) program for domestic violence involved defendants.
- Re-established work crew program as an additional alternative to confinement for qualifying defendants to improve public facilities and provide a direct benefit to the community while holding offenders accountable.
- Reinstituted public defender screening process to comply with RCW 10.101, including appointment with contribution via promissory note.
- Procured grant funding from the Foundation for Washington State Courts to offset cost to the City of replacing the court's security screening metal detector and x-ray devices.
- Initiated pretrial supervision by Court Probation of higher risk criminal defendants with charges pending before the court.
- Graduated 13 participants in Veterans Treatment Court program and 10 participants in Community Court program.

MUNICIPAL COURT

2027/2028 Anticipated Key projects

- Convert Lakewood Municipal Court systems to new statewide cloud-based case management system: Enterprise Justice. Scheduled to commence in May 2027.
- Collaborate with Lakewood, DuPont, and Steilacoom Police Departments to implement the National Model Traffic and Criminal Software (TraCS) and replace the current SECTOR system for the issuance and filing of all officer issued traffic citations, crash reports, DUI packets, and tow forms. Scheduled to commence in June 2027.
- Secure a replacement utility trailer for use by the court's Work Crew program to safely transport work equipment to sites throughout Lakewood and DuPont.
- Improve court visibility and outreach to community members and organizations.
- Continue to expand therapeutic court programs as an alternative to traditional adjudication of criminal cases for appropriate, qualifying defendants.

Municipal Court

Service / Program Changes

Service/ Program	Description & Justification, and Operational Impact	Change FTE	Change Fleet	Year 2027 1-Time	Year 2027 Ongoing	Year 2028 1-Time	Year 2028 Ongoing
Membership Dues	Increase dues for Judge's Association & Managers' Association	-	-	$ -	$ 570	$ -	$ 570
	Total	**-**	**-**	**$ -**	**$ 570**	**$ -**	**$ 570**

Position Inventory

Positions	Group	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed
Municipal Court Judge	Non-Rep	0.80	0.80	0.80	0.80	0.80	1.00	1.00
Court Administrator	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Court Compliance Officer	AFSCME	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Lead Court Clerk	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Court Clerk	AFSCME	4.00	3.00	3.00	3.00	3.00	3.00	3.00
	Total	**8.80**	**7.80**	**7.80**	**7.80**	**7.80**	**8.00**	**8.00**
Change from prior year		-	(1.00)	-	-	-	0.20	-

Position Title	FTE	2027 Salary	2027 Benefits	2027 Total	2028 Salary	2028 Benefits	2028 Total
Municipal Court Judge	1.00	$ 216,480	$ 63,653	$ 280,133	$ 229,032	$ 67,808	$ 296,840
Court Administrator	1.00	149,328	40,853	190,181	157,968	43,537	201,505
Lead Court Clerk	1.00	95,712	50,116	145,828	95,712	54,380	150,092
Court Compliance Officer	1.00	102,576	32,934	135,510	102,576	34,522	137,098
Court Compliance Officer	1.00	87,570	36,804	124,374	89,304	39,427	128,731
Court Clerk	1.00	78,552	27,872	106,424	78,552	29,459	108,011
Court Clerk	1.00	78,552	39,219	117,771	78,552	42,206	120,758
Court Clerk	1.00	72,765	32,527	105,292	74,229	34,334	108,563
Other Pay:							
Overtime - Court Staff		2,000	-	2,000	2,000	-	2,000
Overtime - Security & Transport		14,000	-	14,000	14,000	-	14,000
Pro-Tem Judge		18,100	-	18,100	18,100	-	18,100
	8.00	**$ 915,635**	**$ 323,978**	**$ 1,239,613**	**$ 940,025**	**$ 345,673**	**$ 1,285,698**

Performance Measures

Performance Measures	Target	2026 YTD Q1	2026 YTD Q2	Previous Year Ends 2025	2024	2023	2022	2021
# of community group road tours	8	3	6	13	15	14	12	15
Cost saved from reduced number of court transports	$35,000	$5,170	$5,683	$29,237	$73,278	$103,218	$21,249	$30,516
Number of Veteran's Court participants	18	7	6	5	8	10	7	29

Informational Measures	Historic Average	2025 YTD Q1	2025 YTD Q2	Previous Year Ends 2025	2024	2023	2022	2021
# of work crew hours performed in lieu of jail	1,048			216	120	232	408	568
Cost saved by using alternative sentencing	$47,406	$8,288		$35,714	$111,290	$85,302	$83,048	$30,426
Number of Veteran's Court graduates	5	0	2	5	4	1	2	7

MUNICIPAL COURT

Purpose & Description

The Municipal Court is a court of limited jurisdiction that handles infractions, misdemeanors and gross misdemeanor offenses that occur in the City of Lakewood. The Municipal Court provides court services on a contract basis to the Town of Steilacoom and the City of DuPont. Municipal Court programs include: Veterans Treatment Court; Community Court, Municipal Court community presentations; electronic home monitoring (EHM); community service work crew program; probation; and court hearings via video for incarcerated defendants.

Goals/Objectives

- Dispense fair, equitable justice to deter crime and to safeguard the community.
- Utilize a therapeutic court model such as Veterans/Community Court in appropriate cases.
- Ensure compliance with laws set forth by the City, State, and Constitutions.
- Effectively monitor defendants to confirm compliance with court orders.
- Promote access to justice through partnerships, programming and education.
- Fiscal responsibility.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	847,455	786,804	812,921	812,921	812,921	915,635	940,025	102,714	12.6%
2XX	Benefits	310,329	292,859	325,015	325,015	325,015	323,978	345,675	(1,037)	-0.3%
3XX	Supplies	6,159	9,143	6,150	6,150	6,150	6,150	6,150	-	0.0%
4XX	Services & Charges	115,173	95,854	58,480	58,480	58,480	59,050	59,050	570	1.0%
9XX	Interfund Charges	268,221	268,213	374,973	400,020	388,655	395,107	416,482	(4,913)	-1.2%
	Subtotal Operating Exp	**$ 1,547,336**	**$ 1,452,873**	**$ 1,577,539**	**$ 1,602,586**	**$ 1,591,221**	**$ 1,699,920**	**$ 1,767,382**	**$ 97,334**	**6.1%**
Capital & 1-Time Funded:										
1/2XX	Personnel	44,230	108,911	-	91,190	91,190	-	-	(91,190)	-100.0%
3XX	Supplies	498	397	-	187	187	-	-	(187)	-100.0%
4XX	Services & Charges	102,564	103,023	-	142,380	142,380	-	-	(142,380)	-100.0%
9XX	Interfund Charges	75,744	19,113	10,584	69,062	51,887	21,298	8,846	(47,764)	-69.2%
	Subtotal One-time Exp	**$ 223,036**	**$ 231,444**	**$ 10,584**	**$ 302,819**	**$ 285,644**	**$ 21,298**	**$ 8,846**	**$ (281,521)**	**-93.0%**
	Total Expenditures	**$ 1,770,372**	**$ 1,684,317**	**$ 1,588,122**	**$ 1,905,405**	**$ 1,876,865**	**$ 1,721,218**	**$ 1,776,228**	**$ (184,187)**	**-9.7%**

Municipal Court

Statistical Information – Filings & Hearings

Annual Totals	FILINGS			HEARINGS			Photo/Camera	
	Infractions	Criminal	Total	Infractions	Criminal	Total	Filings	Hearings
2025	**4,808**	**2,169**	**6,977**	**2,106**	**11,289**	**13,395**	**18,890**	**849**
Lakewood	2,992	1,993	4,985	1,223	10,605	11,828	13,441	426
University Place	4	12	16	3	104	107	-	-
Steilacoom	324	90	414	168	321	489	-	-
DuPont	1,488	74	1,562	712	259	971	5,449	423
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	-	-	-	-	-

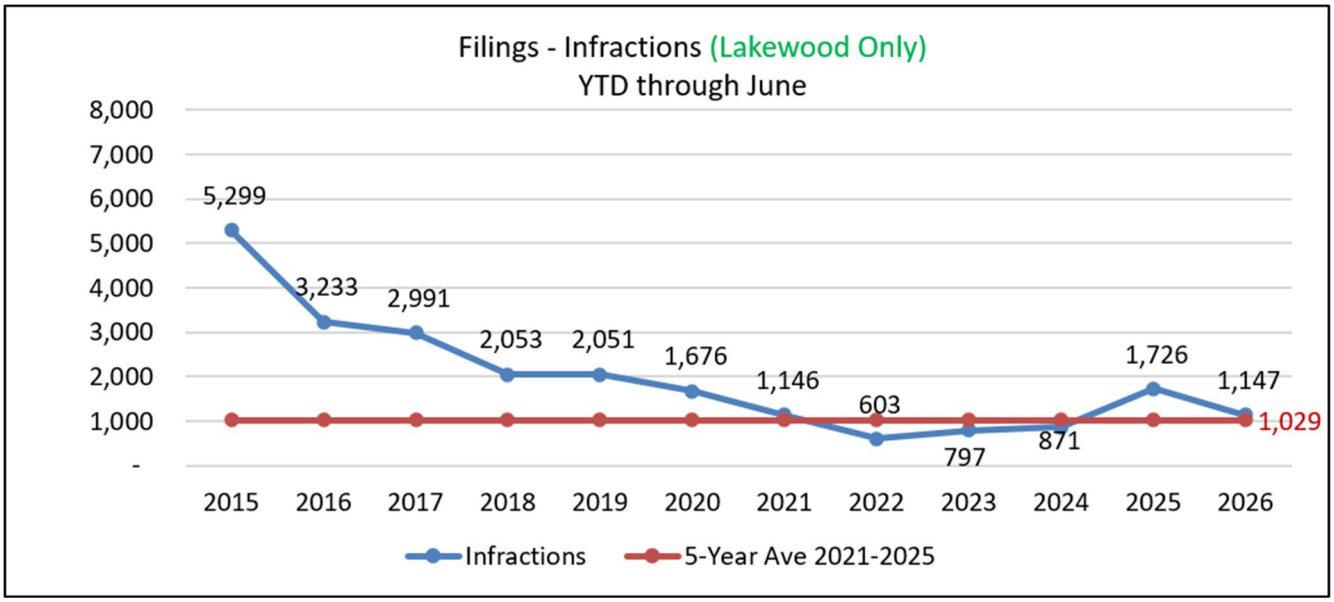
Municipal Court

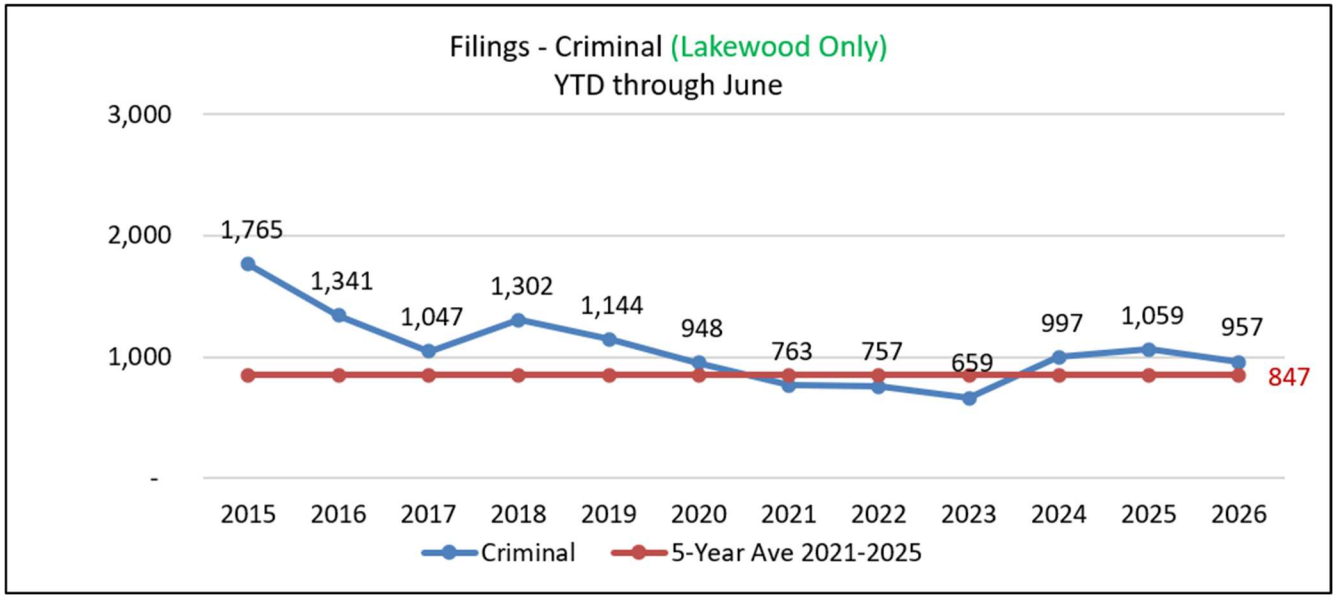
Statistical Information – Filings & Hearings (continued)

Annual Totals	FILINGS			HEARINGS			Photo/Camera	
	Infractions	Criminal	Total Filings	Infractions	Criminal	Total Hearings	Filings	Hearings
2026 YTD June	**1,921**	**1,041**	**2,962**	**786**	**4,956**	**5,742**	**7,006**	**374**
Lakewood	1,147	957	2,104	408	4,642	5,050	4,907	201
University Place	-	1	1	1	7	8	-	-
Steilacoom	53	38	91	22	136	158	-	-
DuPont	721	45	766	355	171	526	2,099	173
2025	**2,692**	**1,139**	**3,831**	**1,088**	**5,926**	**7,014**	**9,518**	**447**
Lakewood	1,726	1,059	2,785	593	5,580	6,173	6,846	234
University Place	4	-	4	-	34	34	-	-
Steilacoom	212	48	260	99	182	281	-	-
DuPont	750	32	782	396	130	526	2,672	213
2024	**2,434**	**1,060**	**3,494**	**862**	**6,074**	**6,936**	**16,017**	**1,066**
Lakewood	871	997	1,868	342	5,696	6,038	8,650	185
University Place	12	-	12	2	35	37	-	-
Steilacoom	200	38	238	53	227	280	-	-
DuPont	1,351	25	1,376	465	116	581	7,367	881
2023	**1,989**	**708**	**2,697**	**747**	**4,919**	**5,666**	**10,214**	**224**
Lakewood	797	659	1,456	244	4,498	4,742	9,749	224
University Place	4	-	4	4	81	85	-	-
Steilacoom	143	29	172	77	185	262	-	-
DuPont	1,045	20	1,065	422	155	577	465	-
2022	**1,374**	**849**	**2,223**	**368**	**5,130**	**5,498**	**10,184**	**200**
Lakewood	603	757	1,360	178	4,621	4,799	10,184	200
University Place	4	1	5	1	121	122	-	-
Steilacoom	642	57	699	164	208	372	-	-
DuPont	125	34	159	25	180	205	-	-
2021	**1,552**	**875**	**2,427**	**797**	**4,490**	**5,287**	**10,331**	**112**
Lakewood	1,146	763	1,909	635	3,918	4,553	10,331	112
University Place	9	5	14	34	250	284	-	-
Steilacoom	279	57	336	80	168	248	-	-
DuPont	118	50	168	48	154	202	-	-
2020	**2,358**	**1,151**	**3,509**	**1,274**	**5,213**	**6,487**	**5,633**	**149**
Lakewood	1,676	948	2,624	1,002	4,371	5,373	5,633	149
University Place	202	108	310	119	529	648	-	-
Steilacoom	307	52	359	87	175	262	-	-
DuPont	173	43	216	66	138	204	-	-
2019	**2,972**	**1,397**	**4,369**	**1,252**	**7,328**	**8,580**	**7,986**	**171**
Lakewood	2,051	1,144	3,195	910	5,855	6,765	7,986	171
University Place	207	132	339	130	876	1,006	-	-
Steilacoom	511	90	601	157	335	492	-	-
DuPont	203	31	234	55	262	317	-	-
2018	**3,322**	**1,734**	**5,056**	**1,194**	**6,831**	**8,025**	**7,162**	**175**
Lakewood	2,053	1,302	3,355	813	5,325	6,138	7,162	175
University Place	325	186	511	108	771	879	-	-
Steilacoom	480	107	587	151	284	435	-	-
DuPont	464	139	603	122	451	573	-	-
2017	**4,383**	**1,486**	**5,869**	**1,318**	**6,653**	**7,971**	**7,264**	**198**
Lakewood	2,991	1,047	4,038	981	5,021	6,002	7,264	198
University Place	385	228	613	108	966	1,074	-	-
Steilacoom	532	90	622	90	303	393	-	-
DuPont	475	121	596	139	363	502	-	-
2016	**4,326**	**1,836**	**6,162**	**1,370**	**5,903**	**7,273**	**8,681**	**182**
Lakewood	3,233	1,341	4,574	1,049	4,555	5,604	8,681	182
University Place	267	205	472	76	704	780	-	-
Steilacoom	317	77	394	96	240	336	-	-
DuPont	509	213	722	149	404	553	-	-
2015	**6,454**	**2,235**	**8,689**	**2,556**	**6,200**	**8,756**	**5,458**	**185**
Lakewood	5,299	1,765	7,064	2,426	5,413	7,839	5,458	185
University Place	198	251	449	130	787	917	-	-
Steilacoom	405	115	520	-	-	-	-	-
DuPont	552	104	656	-	-	-	-	-

Municipal Court

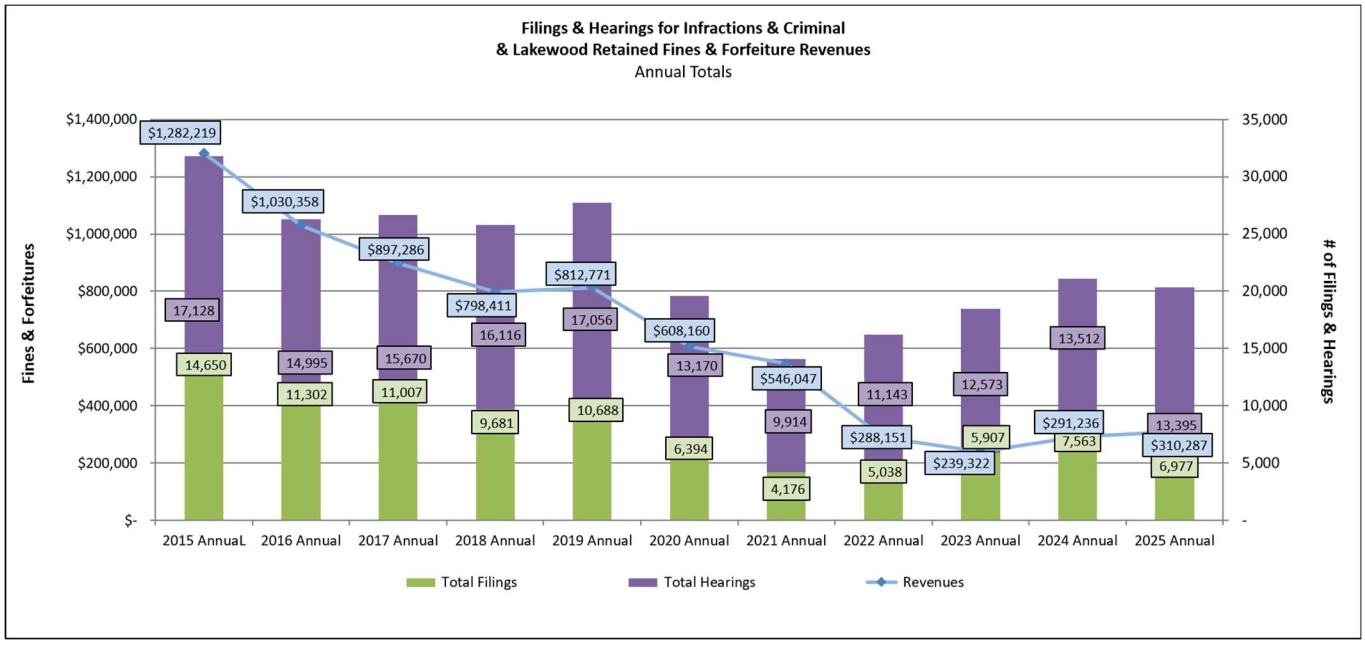
Statistical Information – Filings & Hearings (continued)

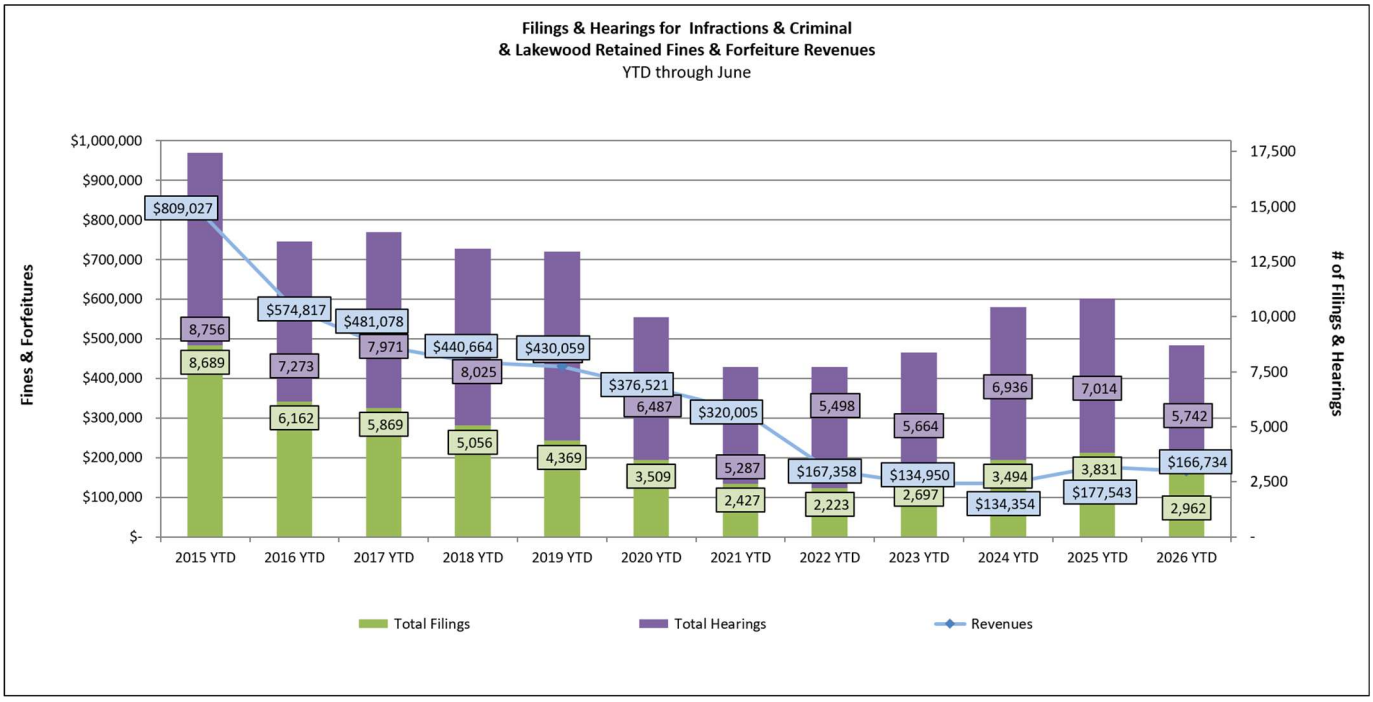




Municipal Court

Statistical Information – Filings & Hearings (continued)





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POLICE DEPARTMENT
Vacant
Police Chief
1.0 FTE
Total 114.0 FTE

- Executive Leadership
- Planning and Development of Effective Police Services
- Regional Issue and Service Coordination

ADMINISTRATIVE SUPPORT
Vacant
Administrative Assistant
1.0 FTE

· Department Support
· Word, Data Processing
· Reception, Phone Coverage
· Volunteer Coordination
· PSAC Liaison

CHIEF OF OPERATIONS
David Claridge
Assistant Police Chief
108.0 FTE

- Operational Leadership and Oversight
- Labor Relations & Contract Negotiations
- Policy Development
- Represent the Department and City Internally & Externally

CRIME ANALYST
Elizabeth Donovan
1.0 FTE

- Crime Analysis

PROFESSIONAL STANDARDS
5.0 FTE

- Perform Internal Investigations
- Coordinate Training
- Coordinate with Human Resources on Hiring & Promotions
- Background Investigations

CRIMINAL INVESTIGATIONS
27.0 FTE

- Follow-up on Reports Generated by Patrol
- Investigate Officer-Involved Shootings
- Forensic Crime Scene Processing

SUPPORT SERVICES
1.0 FTE

- Body Worn Cameras
- In-Car Cameras
- Fleet & Equipment
- Emergency Management

PATROL
53.0 FTE

- Proactive Patrol
- Community Policing
- Calls for Services
- Arrests

SPECIALTY UNITS
24.0 FTE

- Traffic Enforcement
- Collision Investigations
- Animal Control
- Court Security
- Neighborhood Policing Unit
- Nuisance Abatement
- Neighborhood and Community Issues
- Administration of all Additional Duty Assignments (SRT, MSU, etc)

POLICE DEPARTMENT OVERVIEW

Primary Alignment with City Council Goals/Strategic Plan Objectives & Strategies

Goal 2: Public Safety

Focus on Community Engagement to increase Community-Based Policing

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

Reduce Crime and Fear of Victimization

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

Reduce Traffic Collisions to Create Safer Communities

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

Increase Use of Technological Advancements in Policing

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

Enhance Police Officer Training, Wellness and Support

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

Other Public Safety goals

- Foster a supportive environment for residents experiencing crises, ensuring they have access to necessary resources such as mental health, substance abuse to include opioids, homelessness, and domestic violence.

City Council Commitments

- Community engagement and transparency
- Ensuring a safe city
- Supporting human services, housing and homelessness
- Commitment to diversity, equity, inclusion and belonging

POLICE DEPARTMENT OVERVIEW

Department Functions by Criteria

Legally Mandated

These are functions and services required by federal, state, or local law, regulation, or other legal requirements. This tier represents the baseline level of service the City is obligated to provide, regardless of budget cycle or policy priorities.

- Respond to 911 Calls for Service
- Respond to Vehicle Collisions

Important

These are functions and services that, while not legally required, are important to the effective operation of the City and the well-being of the community. They support essential organizational, operational, public, or community needs and contribute significantly to the City's ability to achieve its goals and maintain service levels.

- Behavioral Health Contact Team
- Special Assaults Investigations
- Community Safety Resources Team
    - Code Enforcement
    - Cleanup Blighted Property and Dump sites
    - Nuisance Abatement
- Property Crimes Investigations

Discretionary

These are functions and services that are not legally required and are not essential to core City operations. They provide additional value to the organization or community and reflect policy choices, available resources, and community priorities. These services may be adjusted, reduced, deferred, or discontinued based on budget conditions and organizational priorities.

- Traffic Enforcement
- Neighborhood Policing
- Animal Control
- Front Counter Services
- Narcotics and Vice Enforcement
- Investigation of Non-Domestic Violence Misdemeanor Assaults
- Bike Patrol

Police Department Overview

2025/2026 Accomplishments

- Recognized by International Police Chief's Association for Crime Reduction and Strategy
- Officer Wellness space created inside the police department
- Zero Homicides in 2025
- Initiated a full time Business District Patrols
- Developed a Gun Safety Class for LPD Spouses and family members (wellness)
- Overall 26% Crime Reduction in Property Crime and 17% for Crimes Against Persons

2027/2028 Key Anticipated Projects

- Transition to E-Bikes for bike patrol assignments
- Update and increase Automated Camera System Upgrade Program
- Increase Use of Force and Search and Seizure Training for Officers
- Transition to a DCR (Designated Crisis Responder) for Mental Health calls
- Bring Lexipol completely online for officer use

POLICE DEPARTMENT OVERVIEW

Service/Program Changes

General Fund

Service/ Program	Description & Justification, and Operational Impact	Change FTE	Change Fleet	Year 2027 1-Time	Year 2027 Ongoing	Year 2028 1-Time	Year 2028 Ongoing
Dive Team	Dive Team Tumble & Hydros	-	-	$ -	$ 1,500	$ -	$ 1,600
	Training - Dive Rescue, Dry Suite. Mask & Swiftwater	-	-	-	3,000	-	1,000
	Annual Physicals	-	-	-	1,800	-	2,000
	Uniforms	-	-	1,500	-	500	-
	Scuba Gear	-	-	13,000	-	1,500	-
	Swift Water Gear	-	-	6,000	-	400	-
Bike Replacement	Replace End of Life Bikes with E-Bikes	-	-	7,500	-	7,500	-
Marine Services Unit	MSU Team members will be retiring in 2027.						
	Uniforms (Shirts/Pants/Shorts/Water Shoes)	-	-	1,500	-	1,600	-
	Concealable Soft Body Armor Level III	-	-	1,000	-	1,000	-
	PFD/Auto Inflate PFD/Replacement Cylinders	-	-	500	-	500	-
	Tie Down Ropes, Bumpers, Misc	-	-	200	-	200	-
		-	-				
Boat House Lease	City Cost Increase for Boathouse Lease (Shared with WPFR) 6% Annual Cost Increase. Total Annual Cost = $9,000 in 2025 / $9,500 in 2026	-	-	-	2,060	-	2,560
Drone Program	Remove drone program due to no revenue to support this program. Program revenues were derived from other police agencies attending Lakewood training sessions led by former police personnel with expertise in drones.	-	-	-	(14,500)	-	(14,500)
Travel & Training	Restore reductions from 2025/2026 Budget:						
	Transportation	-	-	-	9,200	-	9,200
	Registration	-	-	-	45,000	-	45,000
	Lodging	-	-	-	18,900	-	18,900
South Sound 911	2027 Budget if $1,830,170 includes a 1-Time reserves distribution offset of $175,410.	-	-	-	(175,410)	-	-
Greater Lakes Mental Health Professional	Increase Cost of Mental Health Professional, net of proposed Human Services Funding of $25,000 per year. Total Annual Cost Estimate per year as follows: 1 Designated Crisis Responder $191,452 1 Care Coordinator $155,617	-	-	-	85,957	-	85,957
Humane Society	Increase Humane Society estimate by $16,785 in 2027 and $34,995 in 2028 for a total budget of $214,245 in 2027 and $232,455 in 2028.	-	-	-	16,785	-	34,995
	Total	**-**	**-**	**$ 31,200**	**$ (5,708)**	**$ 13,200**	**$ 186,712**

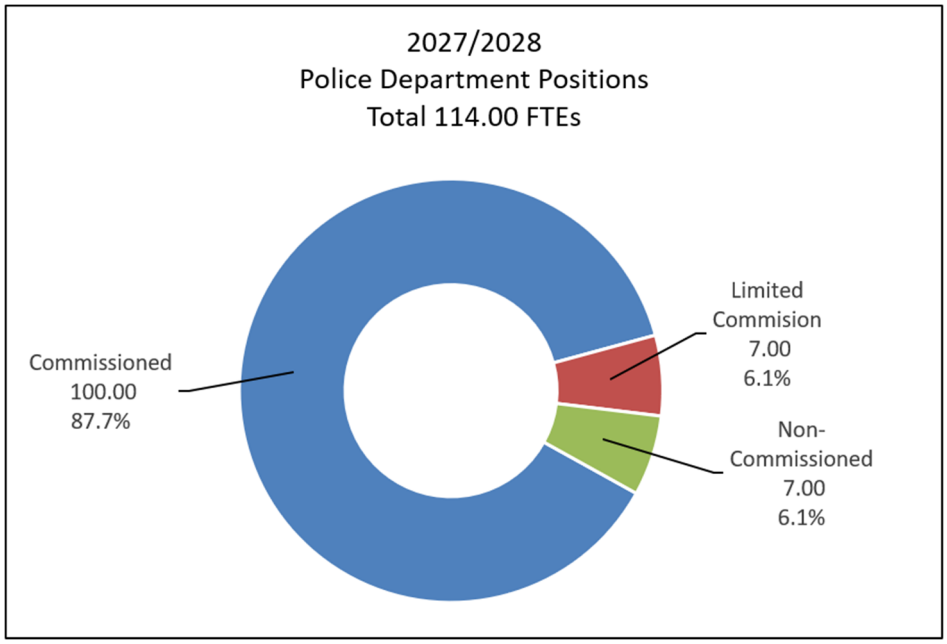
Fleet & Equipment Fund

Service/ Program	Description & Justification, and Operational Impact	Change FTE	Change Fleet	Year 2027 1-Time	Year 2027 Ongoing	Year 2028 1-Time	Year 2028 Ongoing
Police - Vehicle Replacement	Replace 11 Vehicles in 2027 and 11 Vehicles in 2028 2027 Vehicle funded by replacement reserves $894,525 and General Fund $195,575. 2028 Vehicles funded via Lease Program or State LOCAL funding program.	-	-	$ 1,090,100	-	1,090,100	31,020
	Total - Police	**-**	**-**	**$ 1,090,100**	**$ -**	**$1,090,100**	**$ 31,020**

Police Department Overview

Position Inventory

Positions	Group	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed
Commissioned		**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**
Police Chief	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Police Chief	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Captain	LPMG	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Sergeant	LPIG	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Detective	LPIG	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Police Officer	LPIG	68.00	68.00	68.00	68.00	68.00	68.00	68.00
Limited Commission		**7.00**	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**
Community Service Officer	Teamsters	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Code Enforcement Officer	AFSCME	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Animal Control Officer	AFSCME	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Non-Commissioned		**8.00**	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**
Evidence Supervisor	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Crime Analyst	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Evidence Technician	AFSCME	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Administrative Assistant	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Administrative Coordinator	AFSCME	-	-	-	-	-	1.00	1.00
Police Administrative Technician	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant	AFSCME	2.00	1.00	1.00	1.00	1.00	-	-
		115.00	**114.00**	**114.00**	**114.00**	**114.00**	**114.00**	**114.00**
Change from prior year		-	(1.00)	-	-	-	-	-



POLICE DEPARTMENT OVERVIEW

Position Inventory (continued)

Position Title	FTE	2027 Salary	2027 Benefits	2027 Total	2028 Salary	2028 Benefits	2028 Total
	114.00	**$ 17,145,111**	**$ 6,749,951**	**$ 23,895,062**	**$17,314,005**	**$ 7,083,783**	**$24,397,788**
Commissioned	**100.00**	**$ 13,181,195**	**$ 6,211,189**	**$ 19,392,384**	**$13,329,731**	**$ 6,511,084**	**$19,840,815**
Police Chief	1.00	$ 237,984	$ 73,964	$ 311,948	$ 251,784	$ 77,154	$ 328,938
Assistant Police Chief	1.00	215,832	43,915	259,747	228,360	44,129	272,489
Captain	1.00	193,136	82,279	275,415	193,896	84,815	278,711
Captain	1.00	206,832	79,843	286,675	206,832	83,329	290,161
Captain	1.00	193,896	82,539	276,435	193,896	85,102	278,998
Captain	1.00	193,896	66,578	260,474	193,896	68,662	262,558
Captain	1.00	196,431	67,342	263,773	197,592	68,771	266,363
Sergeant	1.00	163,392	64,397	227,789	163,392	67,739	231,131
Sergeant	1.00	163,392	70,881	234,273	163,392	74,405	237,797
Sergeant	1.00	156,288	63,486	219,774	156,288	66,403	222,691
Sergeant	1.00	168,840	79,087	247,927	170,496	81,787	252,283
Sergeant	1.00	156,288	74,377	230,665	156,288	78,830	235,118
Sergeant	1.00	143,508	63,435	206,943	144,912	65,206	210,118
Sergeant	1.00	152,016	76,349	228,365	152,016	79,859	231,875
Sergeant	1.00	163,392	65,311	228,703	163,392	67,632	231,024
Sergeant	1.00	147,192	75,247	222,439	147,192	78,448	225,640
Sergeant	1.00	163,392	77,514	240,906	163,392	80,724	244,116
Sergeant	1.00	145,848	56,159	202,007	145,848	58,466	204,314
Sergeant	1.00	160,560	74,892	235,452	160,560	78,985	239,545
Sergeant	1.00	163,392	66,840	230,232	163,392	68,284	231,676
Sergeant	1.00	159,120	70,315	229,435	159,120	73,834	232,954
Detective	1.00	144,528	74,488	219,016	144,528	77,699	222,227
Detective	1.00	139,416	73,842	213,258	139,416	77,052	216,468
Detective	1.00	134,328	73,117	207,445	134,328	76,323	210,651
Detective	1.00	138,096	49,312	187,408	138,096	50,387	188,483
Detective	1.00	139,416	64,182	203,598	139,416	68,062	207,478
Detective	1.00	147,096	67,992	215,088	147,096	71,548	218,644
Detective	1.00	143,256	62,096	205,352	143,256	64,412	207,668
Detective	1.00	147,120	70,262	217,382	147,120	73,595	220,715
Detective	1.00	138,144	71,296	209,440	138,144	75,744	213,888
Detective	1.00	140,385	60,750	201,135	140,712	63,322	204,034
Detective	1.00	135,576	66,600	202,176	135,576	70,477	206,053
Police Officer	1.00	91,422	46,060	137,482	94,620	49,706	144,326
Police Officer	1.00	110,256	62,691	172,947	114,192	66,374	180,566
Police Officer	1.00	138,552	35,330	173,882	138,552	35,422	173,974
Police Officer	1.00	123,168	64,284	187,452	123,168	67,482	190,650
Police Officer	1.00	89,064	45,707	134,771	89,064	48,651	137,715
Police Officer	1.00	130,272	69,692	199,964	130,272	74,006	204,278
Police Officer	1.00	113,721	58,588	172,309	117,804	61,316	179,120
Police Officer	1.00	99,190	31,701	130,891	102,650	32,358	135,008

POLICE DEPARTMENT OVERVIEW

Position Inventory (continued)

Position Title	FTE	2027 Salary	2027 Benefits	2027 Total	2028 Salary	2028 Benefits	2028 Total
Commissioned							
Police Officer	1.00	100,494	54,842	155,336	104,028	57,972	162,000
Police Officer	1.00	105,228	65,230	170,458	108,898	68,990	177,888
Police Officer	1.00	133,824	72,675	206,499	133,824	75,874	209,698
Police Officer	1.00	139,752	70,866	210,618	139,752	75,313	215,065
Police Officer	1.00	135,120	65,730	200,850	135,120	69,480	204,600
Police Officer	1.00	107,485	44,398	151,883	111,264	46,360	157,624
Police Officer	1.00	121,464	70,746	192,210	125,826	74,854	200,680
Police Officer	1.00	135,000	67,727	202,727	135,000	70,792	205,792
Police Officer	1.00	137,496	73,057	210,553	137,496	76,258	213,754
Police Officer	1.00	124,344	66,463	190,807	124,344	69,528	193,872
Police Officer	1.00	142,104	66,774	208,878	142,104	70,650	212,754
Police Officer	1.00	127,896	59,567	187,463	127,896	61,750	189,646
Police Officer	1.00	103,380	43,840	147,220	107,010	45,470	152,480
Police Officer	1.00	103,216	55,394	158,610	106,828	58,238	165,066
Police Officer	1.00	137,376	73,169	210,545	137,376	76,500	213,876
Police Officer	1.00	132,648	72,474	205,122	132,648	75,681	208,329
Police Officer	1.00	103,664	61,273	164,937	107,320	65,762	173,082
Police Officer	1.00	120,792	63,995	184,787	120,792	67,194	187,986
Police Officer	1.00	135,000	70,333	205,333	135,000	74,780	209,780
Police Officer	1.00	130,272	59,853	190,125	130,272	62,036	192,308
Police Officer	1.00	132,624	69,979	202,603	132,624	74,603	207,227
Police Officer	1.00	133,505	72,553	206,058	136,200	76,356	212,556
Police Officer	1.00	132,648	72,598	205,246	132,648	75,342	207,990
Police Officer	1.00	123,168	54,061	177,229	123,168	55,912	179,080
Police Officer	1.00	101,376	64,840	166,216	104,928	70,103	175,031
Police Officer	1.00	125,580	59,813	185,393	126,720	61,842	188,562
Police Officer	1.00	95,289	42,368	137,657	98,622	44,256	142,878
Police Officer	1.00	133,505	72,490	205,995	136,200	76,159	212,359
Police Officer	1.00	103,808	64,198	168,006	107,444	69,480	176,924
Police Officer	1.00	89,064	45,830	134,894	89,064	48,901	137,965
Police Officer	1.00	136,176	72,965	209,141	136,176	76,475	212,651
Police Officer	1.00	130,272	7,811	138,083	130,272	7,811	138,083
Police Officer	1.00	112,976	69,361	182,337	117,032	73,417	190,449
Police Officer	1.00	89,064	45,767	134,831	89,064	49,015	138,079
Police Officer	1.00	130,272	69,692	199,964	130,272	74,006	204,278
Police Officer	1.00	126,720	46,530	173,250	126,720	48,079	174,799
Police Officer	1.00	97,912	61,873	159,785	101,336	65,560	166,896
Police Officer	1.00	132,648	48,436	181,084	132,648	49,408	182,056
Police Officer	1.00	136,200	59,547	195,747	136,200	62,575	198,775

POLICE DEPARTMENT OVERVIEW

Position Inventory (continued)

Position Title	FTE	2027 Salary	2027 Benefits	2027 Total	2028 Salary	2028 Benefits	2028 Total
Commissioned							
Police Officer	1.00	139,752	70,836	210,588	139,752	75,458	215,210
Police Officer	1.00	137,376	48,988	186,364	137,376	49,576	186,952
Police Officer	1.00	94,293	36,577	130,870	97,609	37,963	135,572
Police Officer	1.00	126,751	59,893	186,644	127,896	61,620	189,516
Police Officer	1.00	96,522	54,200	150,722	99,900	57,306	157,206
Police Officer	1.00	106,857	56,158	163,015	110,699	59,040	169,739
Police Officer	1.00	107,956	68,578	176,534	111,768	72,462	184,230
Police Officer	1.00	93,922	59,406	153,328	97,207	63,770	160,977
Police Officer	1.00	111,025	69,325	180,350	114,804	73,213	188,017
Police Officer	1.00	136,200	72,892	209,092	136,200	76,107	212,307
Police Officer	1.00	127,896	66,955	194,851	127,896	69,843	197,739
Police Officer	1.00	106,475	44,277	150,752	110,207	46,234	156,441
Police Officer	1.00	93,922	49,263	143,185	97,207	52,424	149,631
Police Officer	1.00	97,912	31,470	129,382	101,336	32,098	133,434
Police Officer	1.00	111,594	69,004	180,598	115,495	72,899	188,394
Police Officer	1.00	111,264	64,108	175,372	115,289	67,898	183,187
Police Officer	1.00	89,064	45,533	134,597	89,064	48,568	137,632
Police Officer	1.00	101,736	61,650	163,386	105,288	65,597	170,885
Police Officer	1.00	117,971	46,493	164,464	120,792	48,288	169,080
Police Officer	1.00	131,448	69,798	201,246	131,448	74,422	205,870
Police Officer	1.00	114,264	63,927	178,191	118,416	67,016	185,432
Limited Commission	**7.00**	**$ 673,896**	**$ 273,937**	**$ 947,833**	**$ 681,240**	**$ 291,801**	**$ 973,041**
Community Service Officer	1.00	89,880	32,683	**122,563**	92,568	34,772	**127,340**
Community Service Officer	1.00	89,880	43,144	133,024	92,568	46,540	139,108
Animal Control Officer	1.00	90,168	31,560	121,728	90,168	33,140	123,308
Animal Control Officer	1.00	87,096	27,957	115,053	89,064	29,822	118,886
Code Enforcement Officer	1.00	105,624	34,555	140,179	105,624	36,189	141,813
Code Enforcement Officer	1.00	105,624	47,681	153,305	105,624	50,707	156,331
Code Enforcement Officer	1.00	105,624	56,357	161,981	105,624	60,631	166,255
Non-Commissioned	**7.00**	**$ 672,810**	**$ 264,825**	**$ 937,635**	**$ 685,824**	**$ 280,898**	**$ 966,722**
Evidence Supervisor	1.00	99,216	22,184	121,400	104,976	23,176	128,152
Crime Analyst	1.00	105,624	43,348	148,972	105,624	45,628	151,252
Evidence Technician	1.00	92,016	32,230	124,246	92,016	33,850	125,866
Evidence Technician	1.00	92,016	41,844	133,860	92,016	44,758	136,774
Administrative Assistant	1.00	95,712	30,190	125,902	101,256	31,988	133,244
Police Admin Coordinator	1.00	102,576	56,204	158,780	102,576	59,459	162,035
Police Admin Technician	1.00	85,650	38,825	124,475	87,360	42,039	129,399
Other Pay /Adjustments	**-**	**$ 2,617,210**	**$ -**	**$ 2,617,210**	**$ 2,617,210**	**$ -**	**$ 2,617,210**
On Call/Stand By Pay		43,000	-	43,000	43,000	-	43,000
Holiday Pay		181,610	-	181,610	181,610	-	181,610
Holiday Premium Pay		174,520	-	174,520	174,520	-	174,520
Comp Time Cash Out		86,790	-	86,790	86,790	-	86,790
Overtime		711,290	-	711,290	711,290	-	711,290
Extra Duty		1,400,000	-	1,400,000	1,400,000	-	1,400,000
DUI Emergency		20,000	-	20,000	20,000	-	20,000

POLICE DEPARTMENT OVERVIEW

Performance Measures

		2026 YTD		Previous Year Ends				
Performance Measures	**Target**	**Q1**	**Q2**	**2025**	**2024**	**2023**	**2022**	**2021**
Specialty Units								
Successful Property Room Audits (percentage)	100%	100%		100%	100%	100%	100%	100%
K9 training hours	tbd	46.2		1021.8	682	860.7	1,017	128
Marine Service Hours	90	2		0	193	300	501	131
Criminal Investigations								
Cases assigned for follow up	1000	142	354	664	1047	924	1,186	1,284
# 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	21.8	22.0	22.2	27.2	26.3	22.9	20.2
Top Priority calls (Priority 1): Average time from receipt to dispatch (in minutes)	4	3.5	3.8	3.4	3.9	4.05	3.5	2.8
Top Priority calls (Priority 1): Average time from dispatch to arrival on scene (in minutes)	3.5	3.8	3.9	4.8	4.6	4.3	2.7	4.1
Professional Standards								
% of officers meeting state requirements for annual training hours	100%	NA		100%	100%	100%	100%	100%
# of training hours provided	8,080	2443.5		8,636	14,963	16,407	18,318	12,453
Use of force as percent of arrests	5%	9.03%		5.14%	5.97%	7.35%	6.92%	7%
Uses of force as percent of calls for service	0.20%	0.39%		0.23%	0.25%	0.25%	0.21%	0.23%
CSRT								
Average calendar days: Code complaint to first investigation	7			2	1.5	2	4	2.5

POLICE DEPARTMENT OVERVIEW

Performance Measures (continued)

		2026 YTD		Previous Year Ends				
Informational Measures	Historic Average	Q1	Q2	2024	2024	2023	2022	2021
Specialty Units								
# of traffic stops	5,467	1,345	2,700	7,147	5,025	4,631	4,477	3,437
Animal Complaints	1,763	411		1,937	1,875	1,733	1,847	1,366
# of captures by K9	17	5		29	35	42	15	17
Special Response Team (SRT) Missions/Callout	13	6		17	21	26	14	15
Special Response Team (SRT) Training Days	33	10		48	49	44	39	30
Civil Disturbance missions	3	0		0	0	0	0	1
Civil Disturbance Team Training Days	3	0		4	4	0	1	4
Vehicle Collisions (Fatality)	3	0	1	2	4	4	3	3
Vehicle Collisions (Injury)	196	46	93	224	269	266	245	231
Vehicle Collisions (Non-Injury)	1087	156	306	731	809	759	858	992
Narcotics Detections	40			N/A	N/A	N/A	N/A	N/A
Criminal Investigations								
Cases cleared by investigation	956	118	264	729	849	811	743	1,284
Amount of narcotics seized (lbs)	37	124	128	274.49	55	N/A	4	62
Patrol								
# of arrests	1,752	432	914	2,003	2,059	1,876	1,474	1,455
# of self-initiated calls for service	14,353	4,025	8,419	18,930	16,481	14,955	10,772	10,792
Total calls for service	50,943	9,982	20,993	44,571	49,810	53,921	48,964	48,496
Professional Standards								
Successful WASPC accreditation	Yes	NA	NA	na	n/a	NA	Yes	Yes
# of internal investigations conducted	9			7	2	8	5	6
Pursuits	32	19		78	91	29	29	25
Pursuit Terminations	11	13		30	32	5	4	6
Promotional processes completed	2	5		2	1	4	4	2
Hiring processes completed	8	3		4	3	16	13	12
Resignations/Retirements/Termination	9	4		13	4	14	11	17
CSRT								
Community Meetings Attended	85	9		49	29	47	62	92

Police Department Overview

Purpose & Description

The mission of the Police Department is to protect life and property, reduce crime, build better communities, respect and protect individual rights, and enforce the laws of the City of Lakewood and the State of Washington.

The department's core values include:

- *Integrity:* honor in word and deed
- *Dedication*: serving citizens and improving communities
- *Teamwork*: building strong partnerships internally and with others
- *Competence*: highly skilled tactically, technically, and as leaders
- *Courage*: going in harm's way, championing what's right
- *Respect*: for all people at all times

The Police Department is comprised of six separate sections:

- *Command*: public awareness, document control, crime analysis for predictive policing, purchasing, grant writing, contract administration, liaison with public safety advisory committee— oversees all of the other public safety units below.
- *Professional Standards*: training, background checks, hiring, internal affairs, public disclosure requests, transcription.
- *Patrol*: respond to calls for service, perform proactive policing activities (e.g. traffic stops).
- *Investigations*: Major Crimes, Property ProAc, Special Assault Unit, Special Operations (drug and vice), Forensic Services.
- *Specialty Units*: Court security, Traffic, Marine Services Unit, Special Response Team (SRT), K-9, Bicycle team, Property Room, front desk, Animal Control, Peer Support, Volunteers and Community Safety Resource Team (CSRT).
- *Support Services:* Body worn cameras, in-car cameras, fleet & equipment, emergency management.

The department has community and regional partnerships with:

- *Cooperative Cities:* Crime Response Unit, Special Response Team, Metro Collision Response Team, Civil Disturbance Unit
- *FBI:* Violent Crime Task Force, Innocent Lost Task Force
- *Drug Enforcement Agency (DEA)*
- *Department of Corrections:* DOC Officer working out of the Police Station
- *Joint Base Lewis McChord*
- *Western State Hospital:* Ongoing funding from the State of Washington to provide investigative, training, and community liaison services
- *Greater Lakes Mental Health:* Position on Board of Directors, partnership in Department of Justice grant for an imbedded MHP at the Police Department
- *West Pierce Fire & Rescue:* Partners in Emergency Management, work together on active shooter training
- *South Sound 911*: Position on Board of Directors, position on the Finance Committee
- *Washington Auto Theft Prevention Authority*
- *United States Marshal's Service*

Police Department Overview

Goals/Objectives

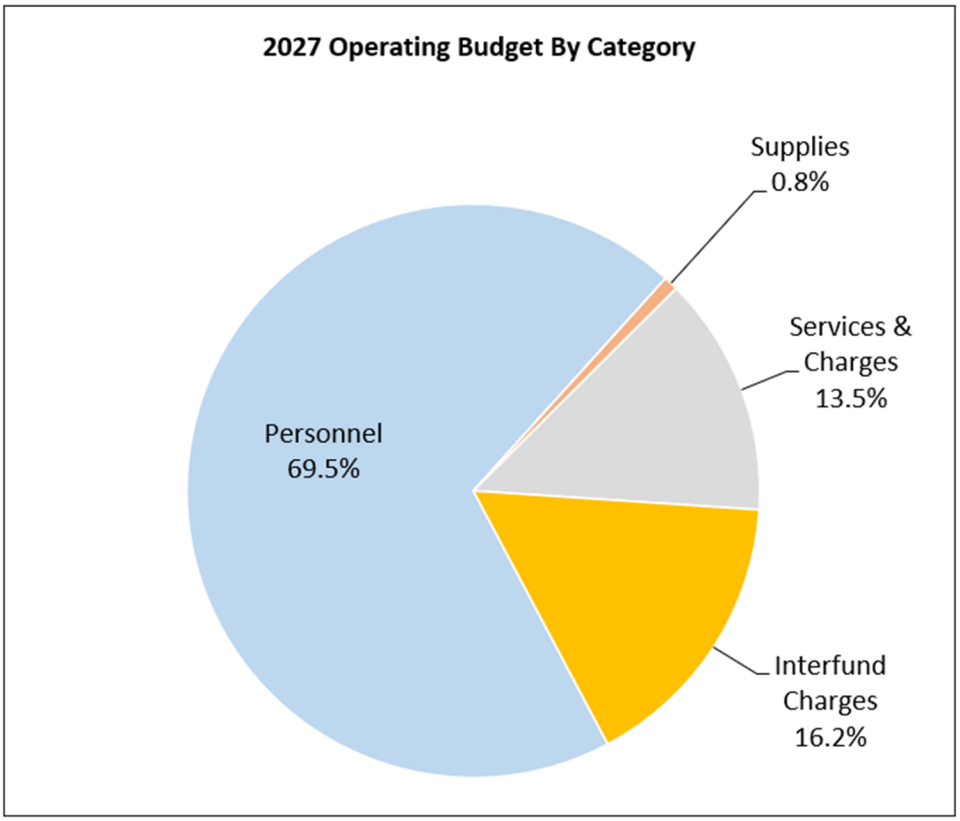
- Reduce crime, protect life and property, and ensure the City is safe.
- Ensure residents and visitors will experience a sense of safety in all neighborhoods and in all activities in the City.
- Work to make the City will be one of the safest cities based on approved metrics and report benchmark metrics back to the City Council for approval and tracking.
- Ensure adequate resources are available to maintain and ensure the health, welfare, and safety of community.
- Enhance community safety through expanded public awareness and educational programs.
- Build better communities.
- Respect and protect individual rights and enforce the laws of the City and the State of Washington.

Police Department Overview

Financial Information – General Fund

Department Summary

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:										
1XX	Salaries & Wages	16,597,781	17,555,322	16,335,020	16,382,533	17,007,533	17,145,111	17,314,005	762,578	4.7%
2XX	Benefits	6,242,067	6,560,778	6,057,480	6,060,819	6,060,819	6,749,951	7,083,783	689,132	11.4%
3XX	Supplies	453,201	298,836	306,630	337,653	337,653	282,860	274,095	(54,793)	-16.2%
4XX	Services & Charges	4,530,387	4,427,130	4,433,206	4,669,541	4,669,541	4,649,502	4,891,505	(20,039)	-0.4%
6XX	Capital Outlay	15,643	-	-	-	-	-	-	-	n/a
9XX	Interfund Charges	3,321,892	4,701,471	5,141,173	5,603,304	5,453,838	5,559,482	5,771,121	(43,822)	-0.8%
	Subtotal Operating Exp	**$ 31,160,970**	**$ 33,543,537**	**$ 32,273,509**	**$ 33,053,850**	**$ 33,529,384**	**$ 34,386,906**	**$ 35,334,509**	**$ 1,333,056**	**4.0%**
Capital & 1-Time Funded:										
1/2XX	Personnel	157,313	-	-	2,500	2,500	-	-	(2,500)	-100.0%
3XX	Supplies	9,023	7,030	-	608	608	31,200	13,200	30,592	5031.6%
4XX	Services & Charges	29,917	12,069	-	-	-	-	-	-	n/a
6XX	Capital Outlay	110	16,708	-	-	-	-	-	-	n/a
9XX	Interfund Charges	1,508,396	696,557	735,814	983,019	983,019	486,105	273,264	(496,914)	-50.5%
	Subtotal One-time Exp	**$ 1,704,759**	**$ 732,363**	**$ 735,814**	**$ 986,127**	**$ 986,127**	**$ 517,305**	**$ 286,464**	**$ (468,822)**	**-47.5%**
	Total Expenditures	**$ 32,865,729**	**$ 34,275,900**	**$ 33,009,323**	**$ 34,039,977**	**$ 34,515,511**	**$ 34,904,211**	**$ 35,620,973**	**$ 864,234**	**2.5%**



POLICE COMMAND

Purpose/Description

The Command Section is responsible for overall department leadership, public awareness, document control, crime analysis, purchasing, grant writing, contract administration and Public Safety Advisory Committee.

Financial Information

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:										
1XX	Salaries & Wages	1,185,098	1,224,325	1,223,007	1,258,710	1,258,710	1,184,671	1,219,414	(74,039)	-5.9%
2XX	Benefits	424,891	422,380	410,773	410,773	410,773	361,069	376,107	(49,704)	-12.1%
3XX	Supplies	197,273	122,623	135,880	135,880	135,880	143,790	139,025	7,910	5.8%
4XX	Services & Charges	3,745,724	3,516,946	3,613,357	3,843,357	3,843,357	3,757,865	3,981,655	(85,492)	-2.2%
9XX	Interfund Charges	3,321,892	4,701,471	5,141,173	5,603,304	5,453,838	5,559,482	5,771,121	(43,822)	-0.8%
	Subtotal Operating Exp	**$ 8,874,878**	**$ 9,987,744**	**$ 10,524,190**	**$ 11,252,024**	**$ 11,102,558**	**$ 11,006,877**	**$ 11,487,322**	**$ (245,147)**	**-2.2%**
Capital & 1-Time Funded:										
1/2XX	Personnel	49,799	-	-	-	-	-	-	-	n/a
3XX	Supplies	2,551	7,030	-	608	608	31,200	13,200	30,592	5031.6%
4XX	Services & Charges	29,917	12,069	-	-	-	-	-	-	n/a
6XX	Capital Outlay	110	16,708	-	-	-	-	-	-	n/a
9XX	Interfund Charges	1,508,396	696,557	735,814	983,019	983,019	486,105	273,264	(496,914)	-50.5%
	Subtotal One-time Exp	**$ 1,590,773**	**$ 732,363**	**$ 735,814**	**$ 983,627**	**$ 983,627**	**$ 517,305**	**$ 286,464**	**$ (466,322)**	**-47.4%**
	Total Expenditures	**$ 10,465,651**	**$ 10,720,107**	**$ 11,260,004**	**$ 12,235,651**	**$ 12,086,185**	**$ 11,524,182**	**$ 11,773,786**	**$ (711,469)**	**-5.8%**

POLICE PROFESSIONAL STANDARDS

Purpose/Description

The Professional Standards Section coordinates with Human Resources for hiring personnel and conducting background investigations. Professional Standards is responsible for internal investigations, training, interview transcription, accreditation, and public disclosure requests. Professional Standards also encompasses the office administrative functions for the department.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	482,264	565,733	434,832	434,832	434,832	454,824	454,824	19,992	4.6%
2XX	Benefits	160,376	182,317	149,544	149,544	149,544	158,114	163,543	8,570	5.7%
3XX	Supplies	144	2,946	1,300	1,300	1,300	1,300	1,300	-	0.0%
4XX	Services & Charges	120,955	141,293	93,000	93,000	93,000	166,100	166,100	73,100	78.6%
	Subtotal Operating Exp	**$ 763,739**	**$ 892,290**	**$ 678,676**	**$ 678,676**	**$ 678,676**	**$ 780,338**	**$ 785,767**	**$ 101,662**	**15.0%**
Capital & 1-Time Funded:										
1/2XX	Personnel	3,607	-	-	-	-	-	-	-	n/a
	Subtotal One-time Exp	**$ 3,607**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
	Total Expenditures	**$ 767,346**	**$ 892,290**	**$ 678,676**	**$ 678,676**	**$ 678,676**	**$ 780,338**	**$ 785,767**	**$ 101,662**	**15.0%**

POLICE PATROL

Purpose/Description

The Patrol Section's primary responsibilities include locating and apprehending criminals, deterring criminal activity, and responding to citizen complaints and calls for service. The Patrol Section incorporates the functions of community-oriented policing and long-term problem solving into their daily assignments. Proactive enforcement is done through routine patrols, traffic stops, citizen contacts, and maintaining a visible presence.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	7,787,897	7,352,166	8,110,724	8,110,724	8,110,724	7,201,933	7,301,929	(908,791)	-11.2%
2XX	Benefits	3,005,872	2,824,876	3,260,501	3,260,501	3,260,501	3,261,617	3,423,369	1,116	0.0%
3XX	Supplies	135,005	53,611	46,430	46,430	46,430	33,420	29,420	(13,010)	-28.0%
4XX	Services & Charges	6,138	96,743	7,180	7,180	7,180	5,000	5,000	(2,180)	-30.4%
	Subtotal Operating Exp	**$ 10,934,912**	**$ 10,327,397**	**$ 11,424,835**	**$ 11,424,835**	**$ 11,424,835**	**$ 10,501,970**	**$ 10,759,718**	**$ (922,865)**	**-8.1%**
Capital & 1-Time Funded:										
1/2XX	Personnel	96,057	-	-	-	-	-	-	-	n/a
3XX	Supplies	6,472	-	-	-	-	-	-	-	n/a
	Subtotal One-time Exp	**$ 102,529**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
	Total Expenditures	**$ 11,037,441**	**$ 10,327,397**	**$ 11,424,835**	**$ 11,424,835**	**$ 11,424,835**	**$ 10,501,970**	**$ 10,759,718**	**$ (922,865)**	**-8.1%**

POLICE CRIMINAL INVESTIGATIONS

Purpose/Description

The Criminal Investigations Unit (CIU) is responsible for the investigation of alleged crimes through the follow-up of reports generated by the Patrol Section. CIU is divided into the following units:

- *Major Crimes*: investigating homicides, assaults, suicides, deaths, arson, WSH Investigations, missing persons
- *Special Assault*: investigating domestic violence, violence against children and the elderly, sexual assault and runaways
- *Property ProAC*: investigating property crimes, fraud, identity theft and robberies
- *Special Operations*: working undercover operations to interrupt and prevent drug manufacture, sale and delivery and vice (This unit has the ability to seize property associated with the drug operations and use a percentage of it to further drug enforcement efforts.)
- *Forensic Services:* conducts crime scene investigation, processes evidence, coordinates with various crime labs, and prepares for trial

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	3,471,965	4,069,568	3,289,184	3,289,184	3,289,184	3,721,264	3,731,846	432,080	13.1%
2XX	Benefits	1,294,610	1,505,905	1,306,481	1,306,481	1,306,481	1,713,060	1,800,755	406,579	31.1%
3XX	Supplies	19,542	17,467	9,020	9,020	9,020	9,020	9,020	-	0.0%
4XX	Services & Charges	18,640	24,389	5,000	5,000	5,000	5,000	5,000	-	0.0%
	Subtotal Operating Exp	**$ 4,804,757**	**$ 5,617,330**	**$ 4,609,685**	**$ 4,609,685**	**$ 4,609,685**	**$ 5,448,344**	**$ 5,546,621**	**$ 838,659**	**18.2%**
Capital & 1-Time Funded:										
1/2XX	Personnel	7,850	-	-	2,500	2,500	-	-	(2,500)	-100.0%
	Subtotal One-time Exp	**$ 7,850**	**$ -**	**$ -**	**$ 2,500**	**$ 2,500**	**$ -**	**$ -**	**$ (2,500)**	**-100.0%**
	Total Expenditures	**$ 4,812,607**	**$ 5,617,330**	**$ 4,609,685**	**$ 4,612,185**	**$ 4,612,185**	**$ 5,448,344**	**$ 5,546,621**	**$ 836,159**	**18.1%**

POLICE SPECIALTY UNITS

Purpose/Description

The responsibilities of the Specialty Unit are varied and encompass the following units:

- *Court Security:* protect public and court staff
- *Traffic:* enforcement of traffic laws and collision investigation
- *MSU:* enforcement of boating laws and emergency response on lakes within Lakewood
- *SRT:* hostage rescue, high risk warrant service, special event security
- *K-9*: track fleeing suspects, evidence searches, non-marijuana narcotics detection, community relations
- *Dive*: recovery operations in bodies of water
- *Bicycle*: provide a visible presence and patrol in areas that are not easily accessible by vehicle
- *Property Room*: evidence processing, storage, and disposal
- *Front Desk:* point of contact for the public, write reports for minor property offenses
- *Animal Control:* enforce ordinances as they relate to domestic and wild animals
- *Peer Support:* officer-to-officer counseling
- *Community Safety Resource Team:* comprised of members of the Police, Community & Economic Development and Legal Departments to address quality of life issues that require enforcement, education, abatement, coordination, and often legal resolution. CSRT assists citizens in neighborhood blight removal, understanding what remedies are available for them when faced with uncomfortable neighbor relations, and pairing people with agency assistance. For consistency the Neighborhood Policing Unit falls under the responsibilities of the CSRT Lieutenant.

POLICE SPECIALTY UNITS

Financial Information

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:										
1XX	Salaries & Wages	3,670,557	4,343,530	3,275,273	3,287,083	3,912,083	4,580,419	4,603,992	1,293,336	39.3%
2XX	Benefits	1,356,317	1,625,299	930,181	933,520	933,520	1,256,091	1,320,009	322,571	34.6%
3XX	Supplies	100,680	102,189	109,500	140,523	140,523	90,830	90,830	(49,693)	-35.4%
4XX	Services & Charges	638,930	646,506	648,474	654,809	654,809	649,342	667,555	(5,467)	-0.8%
6XX	Capital Outlay	15,643	-	-	-	-	-	-	-	n/a
	Subtotal Operating Exp	**$ 5,782,127**	**$ 6,717,524**	**$ 4,963,428**	**$ 5,015,935**	**$ 5,640,935**	**$ 6,576,682**	**$ 6,682,386**	**$ 1,560,747**	**31.1%**
Capital & 1-Time Funded:										
	Subtotal One-time Exp	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
	Total Expenditures	**$ 5,782,127**	**$ 6,717,524**	**$ 4,963,428**	**$ 5,015,935**	**$ 5,640,935**	**$ 6,576,682**	**$ 6,682,386**	**$ 1,560,747**	**31.1%**

POLICE SUPPORT SERVICES

Financial Information

The Support Services Unit is responsible for body worn cameras, in-car cameras, fleet & equipment, and emergency management.

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:										
1XX	Salaries & Wages	-	-	2,000	2,000	2,000	2,000	2,000	-	0.0%
3XX	Supplies	557	-	4,500	4,500	4,500	4,500	4,500	-	0.0%
4XX	Services & Charges	-	1,253	66,195	66,195	66,195	66,195	66,195	-	0.0%
	Subtotal Operating Exp	**$ 557**	**$ 1,253**	**$ 72,695**	**$ 72,695**	**$ 72,695**	**$ 72,695**	**$ 72,695**	**$ -**	**0.0%**
Capital & 1-Time Funded:										
	Subtotal One-time Exp	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
	Total Expenditures	**$ 557**	**$ 1,253**	**$ 72,695**	**$ 72,695**	**$ 72,695**	**$ 72,695**	**$ 72,695**	**$ -**	**0.0%**

POLICE SEIZURE FUNDS

Financial Information

Seizure funds are added when revenues are received as part of the budget adjustment process. Balances at the end of 2026 will be carried forward to 2027.

Fund 180 - Narcotics Seizure

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:										
1XX	Salaries & Wages	16,865	17,937	-	18,385	18,385	-	-	(18,385)	-100.0%
4XX	Services & Charges	38,554	20,013	-	29,415	251,416	-	-	(29,415)	-100.0%
6XX	Capital Outlay	41,359	-	-	-	-	-	-	-	n/a
	Total Expenditures	**$ 118,234**	**$ 56,829**	**$ -**	**$ 47,800**	**$ 269,801**	**$ -**	**$ -**	**$ (47,800)**	**-100.0%**

Fund 181 - Felony Seizure

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:										
3XX	Supplies	4,882	4,557	-	-	-	-	-	-	n/a
4XX	Services & Charges	4,203	6,275	-	431	5,431	-	-	(431)	-100.0%
6XX	Capital Outlay	13,288	-	-	-	-	-	-	-	n/a
	Total Expenditures	**$ 22,373**	**$ 10,832**	**$ -**	**$ 431**	**$ 5,431**	**$ -**	**$ -**	**$ (431)**	**-100.0%**

Fund 182 – Federal Seizure

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:										
3XX	Supplies	-	2,246	-	-	-	-	-	-	n/a
4XX	Services & Charges	892	24,417	-	1,230	6,259	-	-	(1,230)	-100.0%
	Total Expenditures	**$ 892**	**$ 26,663**	**$ -**	**$ 1,230**	**$ 6,259**	**$ -**	**$ -**	**$ (1,230)**	**-100.0%**

POLICE GRANTS

Financial Information

Public safety grants include police and municipal court grants. Grant funds are added when awarded as part of the budget adjustment process. Eligible grant balances at the end of 2026 will be carried forward to 2027.

Fund 195 –Public Safety Grants

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	264,249	152,645	-	388,799	388,799	-	-	(388,799)	-100.0%
2XX	Benefits	73,278	41,406	-	-	-	-	-	-	n/a
3XX	Supplies	104,271	117,564	-	82,436	82,436	-	-	(82,436)	-100.0%
4XX	Services & Charges	109,441	80,648	-	29,112	29,112	-	-	(29,112)	-100.0%
6XX	Capital Outlay	130,358	20,148	-	8,529	8,529	-	-	(8,529)	-100.0%
	Subtotal Operating Exp	**$ 681,597**	**$ 412,411**	**$ -**	**$ 508,876**	**$ 508,876**	**$ -**	**$ -**	**$ (508,876)**	**-100.0%**
Capital & 1-Time Funded:										
	Subtotal One-time Exp	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
	Total Expenditures	**$ 681,597**	**$ 412,411**	**$ -**	**$ 508,876**	**$ 508,876**	**$ -**	**$ -**	**$ (508,876)**	**-100.0%**

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PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT
Roxanne Miles
Director
1.00 FTE
Total FTE: 28.00

- Department Leadership
- Grants & Partnerships
- Legacy Plan Implementation
- Policy Development
- Support PRAB/Lakewood's Promise Boards

CAPITAL PROJECTS SUPPORT
Stacey Reding
Vacant
Parks Development Project Managers
2.00 FTE

- Grant Management
- Project Design
- Permitting
- Construction Management
- Master Planning
- Community Project Evaluation

ADMINISTRATIVE SUPPORT
Jacque Hooyer

Administrative Assistant
1.00 FTE

- Facility Reservations
- Financial Processing
- Activenet Admin
- Support Advisory Boards
- Track Donations & Performance Measures
- Dept-wide Support
- Community Sponsorship Projects
- Customer Service and Reception

HUMAN SERVICES

Shannon Bennett
Human Services Coordinator
0.50 FTE

- Manage HS Contracts
- Coordinate HS Funding Process
- Support CSAB
- Coordinate Collaboration Meetings & Liaison with Partners
- Opioid Settlement Program Coordination
- Youth Council
- Lakewood's Choice Grant Management

RECREATION
Amanda Enright
Vacant
Recreation Coordinators
2.00 FTE

- Special Use Permits & Facility Rental
- Youth Sport Partnerships
- Support Lakewoods Promise Board
- Youth Camp Programs & Youth Events
- Local Event Production
- SummerFEST/Farmers Market Regional Events
- Cultural Programs - Beloved Community
- Support Arts Commission

SENIOR SERVICES
Debbie Washborn, Office Assistant
Elizabeth Scheid
Recreation Coordinator
1.50 FTE

- Manage Senior Center Activites
- Plan Wellness Programs/Events
- Program Promotion & Registration
- Supervise Volunteers & Instructors
- Support Citywide Emergency Management

OPERATIONS & MAINTENANCE
Scott Williams
Superintendant
1.00 FTE

- Property Management
- Develop & Implement Maintenance Mgt Work Plans
- Manage O&M Budget
- Asset Inventory
- Fleet & Equipment

ADMINISTRATIVE SUPPORT
June Aguon
Office Assistant
1.00 FTE

- Mylakewood311
- Park Volunteer Hours
- Track Performance Measures
- Supports Operations
- Process Invoices
- Prepare Quotes and Bids

PARK MAINTENANCE
8.00 FTE

- Parks Maintenance
- Respond to Safety/ Vandalism Issues
- Emergency Management Support
- Interdepartment Support for Special Projects & Events
- Manage Volunteers/Special Projects

STREET LANDSCAPE MAINTENANCE
3.00 FTE

- Street Landscape Maintenance
- Coordinate Special Projects/ Partnerships
- Respond to Safety/ Vandalism Issues
- Emergency Management Support
- Building Landscape Maintenance

PROPERTY MANAGEMENT
2.00 FTE

- Facilities Maintenance
  - o City Hall
  - o Police Station
  - o Sound Transit Garage
  - o PW O&M Facility
  - o Parks O&M Facility
- Custodial Management
- Security Systems Oversight

STREET OPERATIONS & MAINTENANCE
5.00 FTE

- Street Maintenance
- ROW Vegetation
- Street Sweeping
- Street Tree Maintenance
- Snow & Ice Program
- SWM Sites
- Signal Maintenance
- Street Lights

Organizational chart does not include 1.50 FTEs funded by grants and other sources (Lakewood's Choice grant, opioid funds, Lakewood's Promise or LTAC).

Parks, Recreation & Community Services Department Overview

Primary Alignment with City Council Goals

Goal 1: Downtown Park(s)

Phase 1: Land Acquisition (2025)

- Identify and acquire suitable real estate within the downtown area for the development of an urban park(s). – Note: Legal is still resolving the easement and compensation issues.

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

- Develop a downtown master park plan that incorporates multi-generational recreational activities and gathering spaces, that may include a splash pad, play areas, walking and connector pathways and seating areas.
- Engage architects, landscape designers, community stakeholders, and residents.
- Ensure the park(s) design is inclusive, accessible, and sustainable, with green spaces, shaded areas, and eco-friendly features.
- Integrate public art and areas that celebrate the City's history and cultural heritage, such as public art installations, festival areas, and historical exhibits.
- Submit funding applications in 2028 based on design and costs.

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

- Identify and secure funding.
- Secure permits.
- Begin construction of the urban park(s).

Phase 4: Community Engagement and Programming (2029-2032)

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

Goal 1: Multi-Generational Community Center Feasibility and Site Development

Phase 1: Site Identification (2025-2027)

- Identify a site that meets the service needs and is financially feasible.
- Acquire or lease suitable real estate within the downtown area for the development of a multi-generational community center.

Phase 2: Planning, Design and Permitting (2027-2029)

- Design the multi-generational community center space to be welcoming and accessible to individuals of all ages, backgrounds, and economic conditions, promoting social cohesion and community pride.
- Develop partnerships to ensure sustainability of operations.
- Secure capital construction funding.

Phase 3: Construction (2029-2030)

- Construct a state-of-the-art multi-generational community center, providing facilities for diverse activities such as sports, senior programs, teen activities, arts, education, and community events

Phase 4: Activation and Operations (2031-2032)

- Launch community programs and events to activate the new space.
- Gather feedback for continuous improvement initiatives.

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT OVERVIEW

Primary Alignment with City Council Goals (continued)

Goal 3: Parks & Lake Access

Edgewater Park Master Plan Implementation

Phase 1 (2025-2026): Funding and Timeline (Accomplished)

- Secure funding through grants and budget allocations to implement Edgewater Park improvements.
- Establish a project timeline with key milestones and deliverables.
- Initiate zoning and permitting processes to support the master plan design

Phase 2 (2027-2029): Implementation

- Advance design and permitting. Project enhancements will include access and safety improvements, environmental restoration, roadway improvements, a fishing pier and a new boat launch.
- Continue to engage with the community to ensure improvements align with adopted Master Plan goals.
- Construct park improvements.

Phase 3 (2029-2030): Operations

- Operate Edgewater Park as a Community Park facility.

Street End Pilot Project

Phase 1 (2025): Funding and Design (Completed)

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

Phase 2 (2026-2027): Implementation

- Construct street end pilot project at Westlake Avenue
- Evaluation of the pilot project and recommendation for future street ends

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT OVERVIEW

Primary Alignment with City Council Goals (continued)

Camp Murray Boat Launch Improvements

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

- Enter into a Memorandum of Understanding (MOU) with Camp Murray to develop a Camp Murray Boat Launch Joint Master Plan for improvements at the boat launch on American Lake. (Completed)
- Develop a Camp Murray Boat Launch Joint Master Plan to increase equitable access to American Lake via the Camp Murray Boat Launch, particularly for the residents of the Tillicum and Woodbrook neighborhoods, who have limited public access to lakes in the City due to geographic and economic conditions.
- Master Plan issues will address the needs of the community and may include the following: ADA-accessible walkways and site amenities, security lighting, parking lot improvements, boat launch improvements, fencing and place- making signage.
- Master Plan will ensure boat launch improvements address City, Lakewood Police Department, West Pierce Fire and Rescue, and Camp Murray operational needs, security, and mission readiness. (all will be completed by YE2026)

Phase 2 (2027-2028): Determination of Partnership Funding and Timeline

- Decision on funding, ownership, operations and next steps by City Council and partners.

Phase 3 (2028-2030): Funding and Development (subject to Phase 2)

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

Phase 4 (2030-2032)

- Partnership operations and strategies implemented based on the Camp Murray Boat Launch Master Plan.

City Council Commitments

- Community engagement and transparency
- Supporting human services
- Commitment to diversity, equity, inclusion and belonging
- Recognizing the value and importance of JBLM and Camp Murray
- The City's strong leadership to improve parks
- Providing a wide range of community events and youth programming

Parks, Recreation & Community Services Department Overview

Department Functions by Criteria

Legally Mandated:

These are functions and services required by federal, state, or local law, regulation, or other legal requirements. This tier represents the baseline level of service the City is obligated to provide, regardless of budget cycle or policy priorities.

- Maintain City Infrastructure (streets, signs, parks, open spaces and public buildings) for public purposes. This extends the life of City resources and investments.

Important:

These are functions and services that, while not legally required, are important to the effective operation of the City and the well-being of the community. They support essential organizational, operational, public, or community needs and contribute significantly to the City's ability to achieve its goals and maintain service levels.

- Fund various agencies and leverage community resources to provide services and a safety net for our most vulnerable citizens.
- Replace, repair and develop City infrastructure (streets, signs, parks, open spaces and public buildings) so they are clean, safe and functional for citizens, visitors and staff. Reduces crime and makes a good first impression of the City.
- Preserve and enhance our natural resources and develop stewardship programs to sustain our community investments.
- Develop partnerships and generate revenue in various ways (fees, taxes, sponsorships, partnerships, grants and donations) to offset program costs and expand the ability to provide opportunities to our citizens and visitors.
- Program and activate public assets for return on public investment.

Discretionary:

These are functions and services that are not legally required and are not essential to core City operations. They provide additional value to the organization or community and reflect policy choices, available resources, and community priorities. These services may be adjusted, reduced, deferred, or discontinued based on budget conditions and organizational priorities.

- Various recreation programs, services and special events that are already offered by other public and private providers.

Parks, Recreation & Community Services Department Overview

2025/2026 Accomplishments

- Received millions of dollars in grants and donations from local organizations and city, county, state and federal programs to offset special events, offset operations and support park and facility capital improvements.
- Conducted community need survey, focus groups and assessments and worked with the community and City Departments to address Council's commitment to support human services, housing and homelessness. Hosted monthly Collaboration meetings to network with our local human service providers and managed 28 human services contracts and supported the Lakewood CHOICE Coalition.
- Responded to over 1,600 - 311 calls in the areas of street safety issues, ROW dumping, vandalism and graffiti.
- Continued expansion of public art to 39 utility box wrap locations, and advanced the first concrete round-about wrap. Hosted quarterly art exhibits at City Hall.
- The Farmers Market at Fort Steilacoom Park expanded to over 100 vendors each week. A concert in the park series followed the events which increased participation to an estimated 4,000 - 6,000 visitors per week in 2025 and 2026. 15 market days were held each year.
- Facilitated Youth Summits each year, drawing over 125 Park School District students grades 7-12 to engage teens in community issues and to gather information for future collaborations, programs and advocacy. Life resources were identified by the youth for the youth.
- Lakewood's Promise Advisory Board established a work plan to relaunch a community awareness campaign to promote and engage the community and community partners in the five promises.
- City sponsored special events to include the Colonial Plaza Street Festival, SummerFEST, summer concert series, MLK event, truck and tractor day, fiesta del la familia, and the Holiday Parade and tree lighting to celebrate cultures and build community pride.
- Sustained partnership with Pierce County jurisdictions (cities, towns, Pierce County and Parks Tacoma) to provide consolidated specialized recreation programs & services near participants homes using one registration process and staff/volunteer pool.

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT OVERVIEW

2025/2026 Accomplishments (continued)

- Continued support from Pierce County Community Connections for Senior Center programs to support older adults and offset city expenses. Provided programs at multiple locations to include City Hall, Ft Steilacoom Park and the Pavilion. Programs and services help our older adults stay independent, avoid loneliness and isolation, promote good health, build strong minds and social connections.

- Served over 1 million guests at Fort Steilacoom Park through 234 special use permits for park functions, picnics and Pavilion rentals, and 1,500 game days on the sports fields.

- Improved efficiency and communication with citizens by encouraging paperless systems, updated forms, reservation materials and processes using fillable forms and other web-based options.

- Achieved clean building standards for Tier 1 facilities through Phase 1 investments to improve efficiency in City facilities. Performed 435 repair and replacement work orders through the City system. Completed beam repair and additional roof section replacement at City Hall.

- Completed planning and large and small park capital improvement projects to include:

    - Initiated Tier 2 Reporting.

    - Completed full scale restoration and renovation at Ward's Lake Park, providing new amenities, including a mountain bike course, second playground, restroom, picnic shelter, dog park and expanded trail system.

    - Performed major update at American Lake Park including restroom, shoreline and picnicking features, and accessible path to the shoreline. Repaired boat launch docks.

    - Completed design and construction of the interpretive Nisqually Loop Trail at Fort Steilacoom Park.

    - Completed a multi-jurisdictional collaborative master plan for the Camp Murray Boat Launch.

    - Advanced design of Edgewater Park and design for the restoration and redevelopment of the H-Barn at Fort Steilacoom Park into a community facility.

    - Completed the 2026 update to the Parks, Recreation, Open Space & Trail Legacy Plan to guide department's 15-year vision.

    - Advanced design for local park projects at Primley Park and Oakbrook Park.

    - Finished installation of new park entry signs across the park system.

    - Advanced the City's first street end water access project at Westlake Avenue to initiate construction in 2026.

    - Completed Property Management Facility Projects.

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT OVERVIEW

2027/2028 Anticipated Key Projects

- Support Councils commitment to diversity, equity, inclusion and belonging by looking at all programs, services and park development through an equity lens to ensure everyone has access to a comprehensive system of quality park, recreation and community service opportunities. Create low/no cost family friendly events.
- Deploy allocations of Opioid Settlement Funds with a focus on increasing education and safety.
- Expand programs and services for older adults at various locations around the City to include City Hall, Fort Steilacoom Park and the Pavilion. Programs help older adults stay independent, avoid loneliness and isolation, promote good health, build strong minds, bodies and social connections.
- Support Councils commitment to community engagement and transparency by managing five City boards and commissions to include the Parks and Recreation Advisory Board, Arts Commission, Youth Council, Community Services Advisory Board and Lakewood's Promise Advisory Board.
- Manage an ever-growing youth council and develop and implement youth focused events and an annual youth summit to engage teens regarding community issues, enhance communication and gather information for program expansion.
- Increase participation and accessibility at our City sponsored special events by finding partners and sponsors to create no or low-cost opportunities and creating new outreach methods to our underserved citizens.
- Advance implementation strategies in the 2026 Legacy Plan to close service gaps and improve resident access to safe, clean and green parks, while stabilizing and growing program participation.
- Complete projects in the adopted Capital Improvement Plan to include development of Edgewater Park and the H-Barns at Fort Steilacoom Park and plan, design and develop new neighborhood and community park improvements. Advance design and funding applications for projects slated for future development.
- Complete facility management projects that sustain operations and improve the efficiency of City facilities that are at or nearing 25-30 year life cycles. Make energy efficiency, accessibility and functional design changes to meet current codes and needs.
- Implement management strategies to achieve the adopted level of service, particularly in the area of park maintenance.
- Evaluate and expand customer-friendly tools for facility rentals, program registration and resident-first pricing.
- Advance community campaigns to build awareness of Lakewood’s Promise to Youth and Lakewood’s vision of a Beloved Community.
- Manage street operations, street landscaping and public properties to a safe, clean and functional standard of care.
- Update street tree program and complete property management projects.

Parks, Recreation & Community Services Department Overview

Service/Program Changes

Operations:

Service/ Program	Description & Justification, and Operational Impact	Change		Year 2027		Year 2028	
		FTE	Fleet	1-Time	Ongoing	1-Time	Ongoing
Human Services	Increase 1% of General Fund for Human Services Funding Increase from $524,000 to $558,000 in 2027 and $568,000 in 2028.	-	-	$ -	$ 34,000	$ -	$ 44,000
General Parks - Janitorial Services	Increase janitorial/custodial services, from $33,000 to $54,000	-	-	$ -	$ 21,000	$ -	$ 21,000
Fort Steilacoom Park	Increase water from $56K to $80K.	-	-	$ -	$ 24,000	$ -	$ 24,000
	Add janitorial/custodial services	-	-	$ -	$ 9,000	$ -	$ 9,000
	Add raw materials	-	-	$ -	$ 4,610	$ -	$ 4,610
	Special event signage rental	-	-	$ -	$ 8,000	$ -	$ 8,000
Recreation - SummerFEST	Increase professional services for entertainment by $13,000 per year, funded by sponsorship revenue.	-	-	$ -	$ 13,000	$ -	$ 13,000
Parks Maintenance	Add Maintenance Worker	1.00	-	$ -	$ 108,750	$ -	$ 110,925
	Total - General Fund	**1.00**	**-**	**$ -**	**$ 222,360**	**$ -**	**$ 234,535**
Temporary Seasonal Help	To support delivery of the City crack sealing program, right-of-way vegetation and litter clean up through spring/summer maintenance season.	-	-	$ -	$ 25,000	$ -	$ 25,000
	Total - Street Fund	**-**	**-**	**$ -**	**$ 25,000**	**$ -**	**$ 25,000**
Public Art	Signal Box Art	-	-	$ 18,000	$ -	$ 18,600	$ -
	Total - Public Art Fund	**-**	**-**	**$ 18,000**	**$ -**	**$ 18,600**	**$ -**
SWM O&M	Increase Stormwater Infrastructure Cleaning From $475,000 to $525,000	-	-	$ 50,000	$ -	$ 50,000	$ -
	Increase Stormwater Pipe Video Inspection Contract From $100,000 to $127,000	-	-	$ 27,000	$ -	$ 27,000	$ -
	Total - Surface Water Management Fund	**-**	**-**	**$ 77,000**	**$ -**	**$ 77,000**	**$ -**
	Total	**1.00**	**-**	**$ 95,000**	**$ 247,360**	**$ 95,600**	**$ 259,535**

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT OVERVIEW

Service/Program Changes (continued)

Fleet & Equipment:

Service/ Program	Description & Justification, and Operational Impact	Change FTE	Change Fleet	Year 2027 1-Time	Year 2027 Ongoing	Year 2028 1-Time	Year 2028 Ongoing
Replace Parks Pressure Washer	Replace equipment #42901. The 2011 Landa Pressure Washer has failed and is not repairable. This unit is needed to clean picnic shelters, graffiti, sidewalks, fleet equipment after snow and ice operations, and to maintain city assets. It has been out of service since June, 2025.	-	-	$ 12,000	$ -	$ -	$ 535
	Portion Funded by Replacement Reserves			$ (6,649)			
Replace O&M Skid Steer	Replace equipment 43210. This is a 2018 JD Wheeled SkidSteer; it doesn't have the horsepower or traction needed for road-side and fireline mowing. We will trade-in the current unit for the tracked unit with the heavy mower and paving attachments. The new unit will have the power to operate attachments on terrain and support asphalt repairs as well. Trade in value of current skidsteer estimated at $20,000. $80,000 equipment w/ $30,000 mower attachment and paver attachment of $30,000.	-	-	$ 130,000	$ -	$ -	$ 7,830
	Portion Funded by Replacement Reserves			$ (41,354)			
New Parks JD997 Mower	Add new mower for parks maintenance. With new turf at Wards Lake and American lake, a smaller finishing mower that maintains lawns and can be readily loaded by one staff is needed.	-	1	$ 25,000	$ -	$ -	$ 4,000
Replace Parks John Deere Tractor	Replace John Deere Tractor #42810 with loader. The 2006 tractor has aged parts, worn tires and the number and type of repair and replacementsthat warrant a new tractor. The tractor has a high burden of work at Fort Steilacoom Park to support events and movement of materials. A tractor with loader is necessary for operations. Potential $10K trade in value.	-	-	$ 75,000	$ -	$ -	$ 3,810
	Portion Funded by Replacement Reserves			$ (40,592)	$ -	$ -	$ -
Replace O&M Service Truck	Replace Ford F150 Service Truck #42271. Replacement is based on mileage, age, service reecord, and extended maintenance costs. The Supervisor truck (42271) accrues several miles and will hit the 120,000 threshold for replacement in 2028. There is extended lead time for these orders and we need to place the order in 2027 to receive it in 2028.	-	-	$ 60,000	$ -	$ -	$ 2,400
	Portion Funded by Replacement Reserves			$ (28,800)			

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT OVERVIEW

Service/Program Changes (continued)

Fleet & Equipment (continued):

Service/ Program	Description & Justification, and Operational Impact	Change FTE	Change Fleet	Year 2027 1-Time	Year 2027 Ongoing	Year 2028 1-Time	Year 2028 Ongoing
Replace Facilities Maintenance Van	Replace 42610, a 2006 Chevy Express van, which is inoperable. This van is equipped with supplies and materials to make property management repairs throughout the City system. Potential surplus proceeds of $5,000.	-	-	$ 60,000	$ -	$ -	$ 8,570
	Portion Funded by Replacement Reserves			$ (15,200)			
Replace O&M Dump Trailer	Replace dump trailer #42520. Dump trailers are in high demand. A second dump trailer was brought into the system in 2019, however, Courts and other departments continued to use the original trailer off and on, and demand has established the need for two dump trailers in the Streets maintenace division. Replacement of # 42520 with a modern trailer unit is needed for safety reasons.	-	-	$ 18,000	$ -	$ -	$ 1,800
	Portion Funded by Replacement Reserves			$ -			
New O&M Electric Brine Tank System	Add new Electric Brine Tank System to more efficiently and safely districbute salt brine on roads. This will also result in less labor hours to prepare, deploy and clean the brine tank.	-	1	$ 20,000	$ -	$ -	$ -
Replace O&M Trailer	The current cargomate trailer #42510 leaks and causes the equipment inside to get moldy. It holds street barricades and important equipment for roadway emergency response. The trailer has to hold these items properly for safe transport and ease of deployment.	-	-	$ 15,000	$ -	$ -	$ 1,500
	Portion Funded by Replacement Reserves			$ (10,795)			
	Total - Parks Maintenance	**-**	**2**	**$ 271,610**	**$ -**	**$ -**	**$ 30,445**

Parks, Recreation & Community Services Department Overview

Capital Projects & Property Management

See Capital Budget Section for project details.

Parks Projects

Project Costs		2027	2028
301.0016	Park Equipment Replacement	$ 20,000	$ 20,000
301.0017	Park Playground Resurfacing	$ 15,000	$ 15,000
301.0018	Project Support	$ 250,000	$ 250,000
301.0038	Playground Replacement	$ 180,000	$ 300,000
301.0043	FSP H-Barn Complex Restoration & Renovation	$ 550,000	$ 5,700,000
301.0063	Edgewater Park - Phase 1 - Park Development	$ 560,000	$ 3,622,000
301.0064	Edgewater Park - Phase 2 - Boat Launch	$ 610,000	$ 2,280,000
301.0067	Fort Steilacoom Sport Field Partnership	$ -	$ 50,000
301.0070	Park Acquisition Plan	$ 150,000	$ -
301.0071	Chambers Creek Trailhead Access	$ 50,000	$ 40,000
	Total	**$ 2,385,000**	**$ 12,277,000**

Property Management

Project Costs		2027	2028
City Hall Projects		**$ 100,000**	**$ 45,000**
CH 1	Public Area Wall Panel Removal and Repair	$ 80,000	$ -
CH 6	Furniture Replacements	$ 20,000	$ -
CH 11	Replacement of Front Doors	$ -	$ 45,000
Police Station Projects		**$ 25,000**	**$ 50,000**
PS 1	Front Parking Lot Improvements	$ 25,000	$ -
PS 3	Roof Repair & Assessment	$ -	$ 50,000
O&M Shop at Fort Steilacoom Park		**$ 55,000**	**$ -**
FSP 1	Paint Parks O&M Shop	$ 25,000	$ -
FSP 5	Material Bins Cover	$ 30,000	$ -
General City Buildings & Facilities		**$ 7,500**	**$ -**
CW 1	City Wide Parking Lot Improvement Program	$ 7,500	$ -
	Total	**$ 187,500**	**$ 95,000**

Parks, Recreation & Community Services Department Overview

Position Inventory

Position	Group	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed
Parks, Recreation, & Community Services Director	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Operations Superintendent	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks Development Project Manager	AFSCME	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Human Services Coordinator	AFSCME	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Recreation Coordinator	AFSCME	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Maintenance Supervisor	AFSCME	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Maintenance Worker	AFSCME	15.00	15.00	15.00	15.00	15.00	16.00	16.00
Administrative Assistant	AFSCME	-	-	-	-	1.00	1.00	1.00
Office Assistant	AFSCME	2.50	2.50	2.50	2.50	1.50	1.50	1.50
	Total	**27.00**	**27.00**	**27.00**	**27.00**	**27.00**	**28.00**	**28.00**
Change from prior year		1.00	-	-	-	-	1.00	-

Position	FTE	2027 Salary	2027 Benefits	2027 Total	2028 Salary	2028 Benefits	2028 Total
Parks, Rec, & Comm Svcs Director	0.80	$ 152,352	$ 45,362	$ 197,714	$ 161,184	$ 48,103	$ 209,287
Operations Superintendent	0.20	29,976	12,109	42,085	31,714	12,946	44,660
Operations Superintendent	0.20	29,976	12,109	42,085	31,714	12,946	44,660
Human Services Coordinator	0.50	37,883	19,126	57,009	37,883	20,677	58,560
Recreation Coordinator	1.00	82,312	44,814	127,126	83,959	49,877	133,836
Recreation Coordinator	1.00	99,576	51,562	151,138	99,576	55,818	155,394
Recreation Coordinator	1.00	99,576	38,032	137,608	99,576	40,358	139,934
Maintenance Supervisor-Parks	0.25	27,394	11,170	38,564	27,941	11,983	39,924
Maintenance Supervisor-Parks	0.25	27,394	11,168	38,562	27,941	11,982	39,923
Maintenance Supervisor-Parks	0.50	54,787	22,340	77,127	55,881	23,966	79,847
Maintenance Worker	1.00	78,534	26,817	105,351	80,106	28,627	108,733
Maintenance Worker	1.00	82,483	51,229	133,712	85,151	54,648	139,799
Maintenance Worker	1.00	86,347	31,202	117,549	88,082	32,866	120,948
Maintenance Worker	1.00	87,144	31,161	118,305	88,884	32,995	121,879
Maintenance Worker	1.00	91,358	44,438	135,796	92,016	47,580	139,596
Maintenance Worker	1.00	87,864	52,543	140,407	89,614	57,097	146,711
Maintenance Worker	1.00	85,580	27,732	113,312	87,288	29,588	116,876
Maintenance Worker	1.00	85,650	41,931	127,581	87,360	45,133	132,493
Maintenance Worker	1.00	85,713	28,324	114,037	87,431	30,155	117,586
Maintenance Worker	1.00	75,000	33,750	108,750	76,500	34,425	110,925
Administrative Assistant	0.50	38,419	22,484	60,903	38,763	24,521	63,284
Administrative Assistant	0.50	38,419	22,484	60,903	38,763	24,521	63,284
Office Assistant	0.50	39,284	17,440	56,724	39,284	18,006	57,290
Other Pay:							
Recreation - Overtime	-	1,000	-	1,000	1,000	-	1,000
Recreation - Temporary Help	-	74,050	-	74,050	74,050	-	74,050
Senior Services - Temporary Help	-	8,500	-	8,500	8,500	-	8,500
Parks Maintenance - Overtime	-	11,600	-	11,600	11,600	-	11,600
Park Maintenance - On Call Pay	-	1,400	-	1,400	1,400	-	1,400
Total - General Fund	**17.20**	**$ 1,699,571**	**$ 699,327**	**$ 2,398,898**	**$1,733,161**	**$ 748,818**	**$ 2,481,979**

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT OVERVIEW

Position Inventory (continued)

Position	FTE	2027 Salary	2027 Benefits	2027 Total	2028 Salary	2028 Benefits	2028 Total
Operations Superintendent	0.40	59,952	24,216	84,168	63,427	25,890	89,317
Maintenance Supervisor-Streets	0.50	54,787	29,678	84,465	55,881	31,480	87,361
Maintenance Worker	0.50	39,657	18,731	58,388	40,455	20,292	60,747
Maintenance Worker	0.50	39,657	18,729	58,386	40,455	20,291	60,746
Maintenance Worker	0.50	42,650	22,489	65,139	43,500	24,439	67,939
Maintenance Worker	0.50	42,650	22,488	65,138	43,500	24,437	67,937
Maintenance Worker	0.50	41,259	17,620	58,879	42,090	18,532	60,622
Maintenance Worker	0.50	41,259	17,620	58,879	42,090	18,532	60,622
Maintenance Worker	0.50	37,497	15,945	53,442	38,245	17,352	55,597
Maintenance Worker	0.50	37,497	15,945	53,442	38,245	17,352	55,597
Maintenance Supervisor-Streets	0.50	54,787	29,677	84,464	55,881	31,479	87,360
Office Assistant	0.50	39,276	13,549	52,825	39,276	14,333	53,609
Other Pay - Total:							
Street O&M - Overtime	-	14,850	-	14,850	14,850	-	14,850
Street O&M - On Call Pay	-	14,400	-	14,400	14,400	-	14,400
Street O&M - Temporary Help	-	25,000	-	25,000	25,000	-	25,000
Total - Street Fund (O&M)	**5.90**	**$ 585,178**	**$ 246,687**	**$ 831,865**	**$ 597,295**	**$ 264,409**	**$ 861,704**
Office Assistant	0.50	39,276	13,550	52,826	39,276	14,336	53,612
Other Pay:							
SWM O&M - Overtime	-	1,500	-	1,500	1,500	-	1,500
Total - SWM Fund (O&M)	**0.50**	**$ 40,776**	**$ 13,550**	**$ 54,326**	**$ 40,776**	**$ 14,336**	**$ 55,112**
Parks, Rec, & Comm Svcs Director	0.20	38,088	11,340	49,428	40,296	12,026	52,322
Parks Development Project Manager	1.00	102,879	30,194	133,073	104,935	32,101	137,036
Parks Development Project Manager	1.00	112,273	48,448	160,721	114,518	52,408	166,926
Total - CIP Fund	**2.20**	**$ 253,240**	**$ 89,982**	**$ 343,222**	**$ 259,749**	**$ 96,535**	**$ 356,284**
Operations Superintendent	0.20	29,976	12,109	42,085	31,714	12,950	44,664
Maintenance Worker	0.50	41,530	22,342	63,872	42,370	24,290	66,660
Maintenance Worker	0.45	37,377	20,108	57,485	38,133	21,862	59,995
Maintenance Worker	0.05	4,153	2,234	6,387	4,237	2,429	6,666
Maintenance Worker	0.45	33,748	14,352	48,100	34,421	15,617	50,038
Maintenance Worker	0.09	6,749	2,870	9,619	6,884	3,123	10,007
Maintenance Worker	0.46	34,498	14,670	49,168	35,185	15,965	51,150
Total - Property Management Fund	**2.20**	**$ 188,031**	**$ 88,685**	**$ 276,716**	**$ 192,944**	**$ 96,236**	**$ 289,180**
Total	**28.00**	**$ 2,766,796**	**$ 1,138,231**	**$ 3,905,027**	**$ 2,823,925**	**$ 1,220,334**	**$ 4,044,259**

Parks, Recreation & Community Services Department Overview

Performance Measures

Performance Measures	Target	2026 YTD Q1	2026 YTD Q2	Previous Year Ends 2025	2024	2023	2022	2021
Street Operations and Maintenance								
% of completed MyLakewood311 requests	100%	96%	97%	98%	96%	98%	90%	97%
# of illegal dumping requests responded to	tbd	150	153	695	658	683	N/A	N/A
# of potholes responded to	<275	81	66	231	213	216	326	187

Informational Measures	Historic Average	2026 YTD Q1	2026 YTD Q2	Previous Year Ends 2025	2024	2023	2022	2021
Admin								
Cost Recovery % Target - 45% for parks and recreation services *	45 %	45%	45%	42%	46%	43%	49%	49%
Human Services								
Monthly average attendance at Lakewood Community Collaboration Meetings (duplicate participants)	40 each month	27	24	28.25	25	24.25	28.5	102
# of human services contracts managed	22	28	28	28	21	21	22	26
Recreation								
$ vendor sales generated from Farmers Market	$352,635	$0	280,105	685,734	671,273	657,708	$462,041	$520,000
# of partners at SummerFEST	105	0	0	193	260	190	200	N/A
$ vendor fees generated from SummerFest	$9,460	$1,135	$16,705	$23,185	$22,275	$21,105	$13,220	N/A
$ sponsorship, grants and in-kind service	$87,813	407,000	433,700	60,500 sponsors, 373,000 grants total 433,500	40,000	183,000	123,800	$52,150
# of dollars distributed for SNAP for Farmers Market	tbd	0	$1,039	17103	18392	N/A	N/A	N/A
Senior Center								
# of unduplicated seniors served	1,149	789	981	1,012	1,393	1,248	1,144	687
$ revenue generated from grants, fees, donations & in-kind support	$45,638	$2,915	$14,117	$36,424	$31,257	$26,102	$30,865	$26,514
# of volunteer hours	1,035	85	173	271	269	294	255	552
Park Facilities								
# of special use permits generated at park site (not FSP)	102	2	55	99	137	140	129	100
Boat Launch Revenue	$57,190	$3,732	$6,475	$39,285	$47,128	$56,658	$54,242	$61,932
# of returning customers	39	2	67	56	52	52	53	39
Fort Steilacoom								
# of special use permits for park use	234	26	115	363	340	321	315	313
# of returning customers	82	20	63	220	209	162	142	111
Property Management								
# of unscheduled system failures	25	1	4	0	9	12	19	26
# of service requests	457	105	184	435	4439	312	237	547
Street Operations and Maintenance								
# of MyLakewood311 service requests regarding street maintenance	1,652	363	374	1,508	1,502	1,431	1,656	1,943
# of reported downed signs	337	58	69	270	306	256	253	326
# of traffic signal major equipment failures	0	0	0	0	0	0	0	0
# of after hour call outs	93	19	18	103	58	86	84	112

Parks, Recreation & Community Services Department Overview

Purpose & Description

Parks, Recreation and Community Services works to create a safe, vibrant and healthy community in Lakewood where people have access to a variety of resources and are inspired to be engaged, independent, and provide service to others. We preserve and maintain park lands, public buildings, streets, signs, landscaped areas and open spaces to enhance the beauty and positive image of Lakewood as well as create safe places for people to visit. We utilize an equity lens and establish partnerships to ensure that a comprehensive system of programs, facilities, and services are available to meet the recreation and human service needs of the entire Lakewood community. Parks, Recreation, and Community Services contributes to the vitality of Lakewood, encourages economic development, creates neighborhood identity and reduces crime and negative health issues with maintenance, operations and prevention programs that improve the quality of life for our citizens.

The department supports the following citizen advisory boards and committees:

- Arts Commission
- Community Services Advisory Board
- Lakewood's Promise Advisory Board
- Parks and Recreation Advisory Board
- Youth Council

Goals/Objectives

- Manage and maintain public facilities and infrastructure so they are safe and accessible neighborhood assets.
- Implement Capital Improvement Plans for parks and facilities to preserve, maintain and improve community assets.
- Preserve, maintain, and acquire sufficient park land and open space areas to provide for growing community needs and achieve adopted level of service of 10-minute walk radius.
- Provide a continuum of recreation programs, facilities, and services that are affordable, accessible, equitable to the entire communtiy, and promote healthy lifestyles and positive alternatives for all ages and abilities.
- Expand city-wide offerings that provide access to the watefront, downtown expereinces and special use amenities that accommodate diverse interests and needs of the community.
- Ensure continued support of human services through funding and partnerships so all residents of Lakewood have access to resources to meet their basic human needs.
- Provide opportunities for Lakewood youth to address important community issues with Lakewood City Council.

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT OVERVIEW

Financial Information – Department Summary

All Funds:

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
General & Street Fund Operating:										
001	Administration	357,379	458,507	484,469	487,283	482,118	494,138	500,479	6,855	1.4%
001	Human Services	480,517	590,847	615,836	615,836	615,836	639,841	651,741	24,005	3.9%
001	Recreation	584,665	529,416	562,818	539,818	539,818	584,067	597,416	44,249	8.2%
001	Senior Services	206,700	189,247	223,205	223,205	223,205	221,731	224,625	(1,474)	-0.7%
001	Maintenance	1,839,447	2,301,623	2,311,965	2,366,087	2,346,468	2,552,420	2,621,969	186,333	7.9%
101	Street O&M	1,773,979	1,865,751	2,205,578	2,304,678	2,260,672	2,296,295	2,355,217	(8,383)	-0.4%
	Total Operating	**$ 5,242,687**	**$ 5,935,391**	**$ 6,403,871**	**$ 6,536,907**	**$ 6,468,117**	**$ 6,788,492**	**$ 6,951,447**	**$ 251,585**	**3.8%**
General & Street Fund 1-Time:										
001	Administration	$ 50,164	$ 17,037	$ 32,658	$ 206,782	$ 179,553	$ 9,968	$ 5,526	(196,814)	-95.2%
001	Human Services	107,608	106,218	-	88,537	88,537	-	-	(88,537)	-100.0%
001	Recreation	46,786	30,067	-	-	-	-	-	-	n/a
001	Maintenance	89,974	81,888	8,263	158,856	182,026	154,426	8,957	(4,430)	-2.8%
101	Street O&M	48,883	58,013	4,464	4,738	4,738	190,497	2,984	185,759	3920.6%
	Total 1-Time	**$ 343,415**	**$ 293,223**	**$ 45,385**	**$ 458,913**	**$ 454,854**	**$ 354,891**	**$ 17,467**	**$ (104,022)**	**-22.7%**
	Total General & Street Fund	**$ 5,586,102**	**$ 6,228,614**	**$ 6,449,256**	**$ 6,995,820**	**$ 6,922,971**	**$ 7,143,383**	**$ 6,968,914**	**$ 147,563**	**2.1%**
Public Art:										
106	Public Art	35,097	11,009	37,000	63,803	64,603	20,000	20,600	(43,803)	-68.7%
	Total Public Art Fund	**$ 35,097**	**$ 11,009**	**$ 37,000**	**$ 63,803**	**$ 64,603**	**$ 20,000**	**$ 20,600**	**$ (43,803)**	**-68.7%**
Capital Projects										
301	Parks Capital Projects	5,244,996	8,945,360	6,060,000	11,187,950	9,187,950	2,385,000	12,277,000	(8,802,950)	-78.7%
	Total Parks CIP Fund	**$ 5,244,996**	**$ 8,945,360**	**$ 6,060,000**	**$ 11,187,950**	**$ 9,187,950**	**$ 2,385,000**	**$ 12,277,000**	**$ (8,802,950)**	**-78.7%**
Surface Water Management:										
401	SWM O&M Operating	523,875	1,014,878	1,314,339	1,314,339	1,314,339	1,245,326	1,260,712	(69,013)	-5.3%
401	SWM O&M 1-Time	129,169	-	-	-	-	-	-	-	n/a
	Total SWM Fund	**$ 653,044**	**$ 1,014,878**	**$ 1,314,339**	**$ 1,314,339**	**$ 1,314,339**	**$ 1,245,326**	**$ 1,260,712**	**$ (69,013)**	**-5.3%**
Internal Service:										
502	Property Mgmt Operating	878,738	834,914	856,628	883,210	883,210	813,226	825,690	(69,984)	-7.9%
502	Property Mgmt 1-Time	1,130,112	639,708	100,000	1,163,040	913,040	187,500	95,000	(975,540)	-83.9%
Subtotal Property Management Fund		**$ 2,008,850**	**$ 1,474,622**	**$ 956,628**	**$ 2,046,250**	**$ 1,796,250**	**$ 1,000,726**	**$ 920,690**	**$ (1,045,524)**	**-51.1%**
	Total Expenditures & Uses	**$ 13,528,088**	**$ 17,674,483**	**$ 14,817,223**	**$ 21,608,162**	**$ 19,286,113**	**$ 11,794,435**	**$ 21,447,916**	**$ (9,813,727)**	**-45.4%**

Parks, Recreation & Community Services Department Overview

Financial Information

General & Street Fund:

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:										
1XX	Salaries & Wages	1,866,446	1,994,387	2,184,104	2,191,286	2,191,286	2,284,749	2,330,456	93,463	4.3%
2XX	Benefits	773,381	803,377	898,110	898,110	898,110	946,014	1,013,227	47,904	5.3%
3XX	Supplies	303,326	278,462	351,540	355,640	355,640	400,445	400,445	44,805	12.6%
4XX	Services & Charges	1,659,798	1,828,951	1,804,711	1,909,311	1,909,311	2,015,899	2,026,258	106,588	5.6%
9XX	Interfund Charges	639,737	1,030,214	1,165,406	1,182,560	1,113,770	1,141,385	1,181,061	(41,175)	-3.5%
	Subtotal Operating Exp	**$ 5,242,687**	**$ 5,935,391**	**$ 6,403,871**	**$ 6,536,907**	**$ 6,468,117**	**$ 6,788,492**	**$ 6,951,447**	**$ 251,585**	**3.8%**
Capital & 1-Time Funded:										
1/2XX	Personnel	29,826	11,833	-	-	-	-	-	-	n/a
3XX	Supplies	7,518	6,741	-	-	-	-	-	-	n/a
4XX	Services & Charges	164,013	170,357	25,000	153,537	153,537	-	-	(153,537)	-100.0%
9XX	Interfund Charges	142,058	104,292	20,385	305,376	301,317	354,891	17,467	49,515	16.2%
	Subtotal One-time Exp	**$ 343,415**	**$ 293,223**	**$ 45,385**	**$ 458,913**	**$ 454,854**	**$ 354,891**	**$ 17,467**	**$ (104,022)**	**-22.7%**
	Total Expenditures	**$ 5,586,102**	**$ 6,228,614**	**$ 6,449,256**	**$ 6,995,820**	**$ 6,922,971**	**$ 7,143,383**	**$ 6,968,914**	**$ 147,563**	**2.1%**

PARKS, RECREATION & COMMUNITY SERVICES ADMINISTRATION

Purpose & Description

The PRCS Administration manages five City advisory boards, supervises department personnel, actively seeks and manages grants and sponsorships, develops CIP and long-term planning documents and develops diverse partnerships to offset the cost of park and recreation programs, services, events, projects, and structures.

Goals/Objectives

- Develop a variety of programs to beautify and enhance the First Impression of the City.
  - Implement gateway signage and a street scape beautification program with community partners.
  - Install public art, murals and beautification projects throughout the community.
  - Maintain a healthy tree canopy on public properties.

- Utilize technology to improve access to parks, facilities and programs.
  - Update registration and reservation programs to support public use of facilities and to generate revenue to offset operations Market the Pavilion, shelters and other park assets through various social media and other communications channels.
  - Evaluate virtual and digital solutions for parking, launch and other fees associated with park use and access.
  - Look for alternative ways to improve citizen access to programs, services and ways to communicate with the City such as utilization of mylakewood311, developing form fillable and web-based options for easier access to programs, services and information, create documents in various languages, and create promotional materials and expand marketing options to reach all members of our community.

- Create opportunities for the community to partner with the City to provide programs, service and capital improvements.
  - Seek grants and donations to offset capital improvements.
  - Utilize partners and volunteers to expand current operations and programs.
  - Support senior and youth volunteerism through City programs.

- Manage City facilities to support use by residents and guests and to maintain a safe, positive presence at all parks, especially Fort Steilacoom Park, picnic shelters, boat launches, the Pavilion, City Hall, Colonial Plaza and other public locations.

- Manage City capital improvement programs to enhance, expand or rehabilitate city resources and investments on a predictable and sustainable schedule.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	121,315	116,084	155,904	155,904	155,904	152,352	161,184	(3,552)	-2.3%
2XX	Benefits	29,210	22,181	37,051	37,051	37,051	45,363	48,104	8,312	22.4%
3XX	Supplies	464	3,462	50	50	50	800	800	750	1500.0%
4XX	Services & Charges	7,281	4,988	6,850	6,850	6,850	8,350	8,350	1,500	21.9%
9XX	Interfund Charges	199,109	311,791	284,614	287,428	282,263	287,273	282,041	(155)	-0.1%
	Subtotal Operating Exp	**$357,379**	**$458,507**	**$484,469**	**$487,283**	**$482,118**	**$494,138**	**$500,479**	**$ 6,855**	**1.4%**
Capital & 1-Time Funded:										
4XX	Services & Charges	-	1,110	25,000	65,000	65,000	-	-	(65,000)	-100.0%
9XX	Interfund Charges	50,164	15,927	7,658	141,782	114,553	9,968	5,526	(131,814)	-93.0%
	Subtotal One-time Exp	**$ 50,164**	**$ 17,037**	**$ 32,658**	**$206,782**	**$179,553**	**$ 9,968**	**$ 5,526**	**$ (196,814)**	**-95.2%**
	Total Expenditures	**$407,543**	**$475,544**	**$517,127**	**$694,065**	**$661,671**	**$504,106**	**$506,005**	**$ (189,959)**	**-27.4%**

PARKS, RECREATION & COMMUNITY SERVICES HUMAN SERVICES

Purpose/Description

The Human Services Division facilitates the planning and distribution of grants from the City's general fund and other funding sources for human services in order to create conditions that enable people in need to access resources, find stabilization services, emotional supports and health services which foster healthy and functional individuals and families where children thrive and achieve their full potential.

Goals/Objectives

- Ensure the City's Human Services Funds are effectively and efficiently managed
  - Assess community needs and administer a grant allocations process to address identified needs
  - Develop request for proposal and prioritization methods to best use the utilize Opioid funds to support Lakewood needs.
  - Develop contract performance measures and monitor contracting agencies' performance.
  - Provide annual reports to show progress and collective community impact.
- Support a city-wide human services delivery system that is collaborative and responsive to the needs of low-income Lakewood residents
  - Organize regular Community Collaboration meetings on relevant topics to increase awareness and knowledge of emerging issues and create opportunities to collectively respond to community needs.
  - Actively participate in countywide health and human services system planning efforts and community coalitions so the City of Lakewood has a voice in regional issues.
  - Manage City Council approved initiatives, new grants or funded programs to support our more vulnerable citizens.
- Support Lakewood's Choice and Lakewood's Youth Council
  - Implement Lakewood's Choice Grant and the Lakewood Youth Council's strategic initiatives to mobilize youth voice and resources.
  - Support the development of partnerships and programs that promote a healthy start for youth and provide youth with service learning and engagement opportunities to improve quality of life.
  - Develop partnerships to ensure community support is working collaboratively through multi-sector coalition work so that all children can reach their full potential.
  - Provide data and reports to show progress on the coordinated efforts of community service providers in helping youth succeed.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	59,339	58,016	52,314	52,314	52,314	37,883	37,883	(14,431)	-27.6%
2XX	Benefits	13,700	29,388	10,416	10,416	10,416	19,128	20,678	8,712	83.6%
3XX	Supplies	1,550	4,006	500	500	500	600	600	100	20.0%
4XX	Services & Charges	405,928	499,437	552,606	552,606	552,606	582,230	592,580	29,624	5.4%
	Subtotal Operating Exp	**$ 480,517**	**$ 590,847**	**$ 615,836**	**$ 615,836**	**$ 615,836**	**$ 639,841**	**$ 651,741**	**$ 24,005**	**3.9%**
Capital & 1-Time Funded:										
1/2XX	Personnel	352	398	-	-	-	-	-	-	n/a
4XX	Services & Charges	107,256	105,820	-	88,537	88,537	-	-	(88,537)	-100.0%
	Subtotal One-time Exp	**$ 107,608**	**$ 106,218**	**$ -**	**$ 88,537**	**$ 88,537**	**$ -**	**$ -**	**$ (88,537)**	**-100.0%**
	Total Expenditures	**$ 588,125**	**$ 697,065**	**$ 615,836**	**$ 704,373**	**$ 704,373**	**$ 639,841**	**$ 651,741**	**$ (64,532)**	**-9.2%**

PARKS, RECREATION & COMMUNITY SERVICES RECREATION

Purpose/Description

The Recreation Division utilizes partnerships and creative marketing efforts to provide safe, healthy, accessible and inclusive programs and services for all ages, abilities, cultures and socio-economic backgrounds. We focus on creating community programs during non-school hours to provide positive alternatives for youth. We also provide low cost and specialty recreation programs for the community and provide year-round large and small seasonal special events, activities and opportunities to bring the community together.

Goal/Objectives

- Provide low cost summer camp programs for youth. Utilize partnerships and other inkind support to promote summer opportunities for youth city-wide. Collaborate with Lakewood's Promise partners to identify and fill service gaps in youth programming, while securing partners to co-produce city-sponsored events and activities.
- Manage a 12 week Farmers Market to bring visitors to the community, generate economc activity and create access to healthy options for our residents.
- Develop new partnerships and facilities to expand opportunitities for the community to use public spaces for enjoyment and connection. Provide access to facility rentals, sport field rentals, picnic shelter rentals and water access facilities to support healthy lifestyles and provide oportunities for gathering, learning and play thorughout the city.
- Retain sponsors for major City events to support cost recovery efforts.
- Seek grants and other opportunities to expand community programs and events.
- Implement public art policy and projects to beautify neighborhoods, provide public art in underserved areas and inspire residents.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	273,598	297,048	340,859	317,859	317,859	294,858	297,349	(23,001)	-7.2%
2XX	Benefits	109,390	111,291	105,229	105,229	105,229	119,360	130,209	14,131	13.4%
3XX	Supplies	50,172	27,546	33,930	33,930	33,930	24,330	24,330	(9,600)	-28.3%
4XX	Services & Charges	151,505	93,531	82,800	82,800	82,800	145,519	145,528	62,719	75.7%
	Subtotal Operating Exp	**$ 584,665**	**$ 529,416**	**$ 562,818**	**$ 539,818**	**$ 539,818**	**$ 584,067**	**$ 597,416**	**$ 44,249**	**8.2%**
Capital & 1-Time Funded:										
1/2XX	Personnel	8,836	-	-	-	-	-	-	-	n/a
3XX	Supplies	-	6,741	-	-	-	-	-	-	n/a
4XX	Services & Charges	37,950	23,326	-	-	-	-	-	-	n/a
	Subtotal One-time Exp	**$ 46,786**	**$ 30,067**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
	Total Expenditures	**$ 631,451**	**$ 559,483**	**$ 562,818**	**$ 539,818**	**$ 539,818**	**$ 584,067**	**$ 597,416**	**$ 44,249**	**8.2%**

PARKS, RECREATION & COMMUNITY SERVICES SENIOR SERVICES

Purpose/Description

The Senior Services Division purpose is to provide a variety of programs, classes, special events, and lifelong learning opportunities to encourage older adults to maintain or increase their independence and to promote good health, build strong minds and social connections which helps avoid loneliness and isolation. We provide opportunities for older adults to give back to the community through volunteerism. The unit also coordinates services through the Specialized Recreation partnership and community wellness programs.

Goal/Objectives

- Provide comprehensive senior services/programs throughout the community at various locations as available. Evaluate and secure program spaces.
- Expand program operations and participation to incrementally increase the number of unduplicated participants by 5% each year; apply for and manage senior center grant funding.
- Encourage new participants, partners and sponsors to participate in revenue generating programs to offset cost recovery requirements.
- Facilitate the specialized recreation partnership with Pierce County to serve Lakewood's residents with developmental disabilities.
- Support emergency preparedness, with a focus on preparation to care for vulnerable populations.
- Evaluate community wellness program and recommend and facilitate programs that fill a gap in services and are the most beneficial for underserved populations.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	143,532	137,195	133,248	133,248	133,248	147,360	147,360	14,112	10.6%
2XX	Benefits	59,729	48,603	62,557	62,557	62,557	55,471	58,365	(7,086)	-11.3%
3XX	Supplies	976	1,214	2,000	2,000	2,000	2,000	2,000	-	0.0%
4XX	Services & Charges	2,463	2,235	25,400	25,400	25,400	16,900	16,900	(8,500)	-33.5%
	Subtotal Operating Exp	**$ 206,700**	**$ 189,247**	**$ 223,205**	**$ 223,205**	**$ 223,205**	**$ 221,731**	**$ 224,625**	**$ (1,474)**	**-0.7%**
Capital & 1-Time Funded:										
	Subtotal One-time Exp	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
	Total Expenditures	**$ 206,700**	**$ 189,247**	**$ 223,205**	**$ 223,205**	**$ 223,205**	**$ 221,731**	**$ 224,625**	**$ (1,474)**	**-0.7%**

PARKS, RECREATION & COMMUNITY SERVICES PARKS MAINTENANCE

Purpose/Description

Parks Maintenance is responsible for the maintenance of Fort Steilacoom Park and other parks and public spaces.

Parks facilities maintenance includes all City owned and managed park sites and auxiliary sites such as boat launches and cemeteries. The level of service for each site varies based on size and use of each property. We provide safe, clean and fun parks by hiring, training and retaining dedicated personnel who deliver both planned and responsive maintenance according to an adopted level of service. Parks contribute to the vitality of Lakewood, create neighborhood identity and improve the quality of life for our citizens.

Fort Steilacoom Park is the City's only regional park. Many people visit this park every day or throughout the year to utilize the passive and active areas, discover its history, enjoy special events, play sports, take their dog to the off-leash area or walk along the many paved and nature trails. Fort Steilacoom Park contributes to the vitality of Lakewood, generating economic impact and improving the quality of life for our citizens. Community parks offer a variety of special uses and water access throughout the park system.

Goal/Objectives

- Provide daily, seasonal, and annual maintenance at City-managed park sites.
- Utilize standard operating procedures and best practices to ensure a safe and healthy environment.
- Remove graffiti and repair damage/vandalism within 24 hours of identifying/reporting.
- Work with partners on park beautification to enhance the first impression visitors have of our community.
- Utilize a variety of in house and contracted services and skills to maximize use of City resources.
- Update maintenance management plan to identify needs and available resources to determine levels of service for various park sites.
- Manage and maintain park and infrastructure to be safe and accessible to park visitors year-round.
- Utilize the special use permit process to manage group use of sites and protect park assets and park patron experience during special events and tournaments.
- Partner with various groups to support park operations. Supervise and support volunteer groups who provide one-time and year-round support.
- Track responses to citizen requests through the myLakewood311 application.
- Manage and maintain the city landscape areas so they create a positive visual impact.
- Advance sustainability goals and reduce climate impacts by effectively managing irrigation systems and through drought-tolerant habitat and landscaping.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	803,903	915,775	953,807	983,989	983,989	1,067,118	1,089,385	83,129	8.4%
2XX	Benefits	359,682	390,670	448,810	448,810	448,810	460,005	491,462	11,195	2.5%
3XX	Supplies	120,708	122,719	102,460	106,560	106,560	111,610	111,610	5,050	4.7%
4XX	Services & Charges	318,383	385,513	260,900	290,500	290,500	379,900	379,900	89,400	30.8%
9XX	Interfund Charges	236,771	486,946	545,988	536,228	516,609	533,787	549,612	(2,441)	-0.5%
	Subtotal Operating Exp	**$ 1,839,447**	**$ 2,301,623**	**$ 2,311,965**	**$ 2,366,087**	**$ 2,346,468**	**$ 2,552,420**	**$ 2,621,969**	**$ 186,333**	**7.9%**
Capital & 1-Time Funded:										
3XX	Supplies	7,518	-	-	-	-	-	-	-	n/a
4XX	Services & Charges	153	-	-	-	-	-	-	-	n/a
9XX	Interfund Charges	82,303	81,888	8,263	158,856	182,026	154,426	8,957	(4,430)	-2.8%
	Subtotal One-time Exp	**$ 89,974**	**$ 81,888**	**$ 8,263**	**$ 158,856**	**$ 182,026**	**$ 154,426**	**$ 8,957**	**$ (4,430)**	**-2.8%**
	Total Expenditures	**$ 1,929,421**	**$ 2,383,511**	**$ 2,320,228**	**$ 2,524,943**	**$ 2,528,494**	**$ 2,706,846**	**$ 2,630,926**	**$ 181,903**	**7.2%**

PARKS, RECREATION & COMMUNITY SERVICES STREET OPERATIONS & MAINTENANCE

Purpose/Description

The Street Operations & Maintenance division provides routine maintenance on streets, sidewalks, signs and street landscape areas and includes landscape maintenance at all City buildings and various City properties along City rights-of-way. First impressions matter and our gateways, entrances, parking lots, and high traffic roadways create an impression of Lakewood to citizens, potential new business owners, and guests. This division also conducts adverse weather operations on city streets and properties. Annual work program includes pothole repair and patching; clean-up of items left in the ROW, pavement markings, vegetation management and the street sign management and replacement program.

Goals/Objectives

- Manage and maintain site distance issues and support safe driving on Lakewood streets.
- Work with City engineers to maintain overall pavement rating to a minimum level of 70 via conducting appropriate level of pavement maintenance and preservation as outlined in the pavement management system and plan.
- Update inventory and develop standard operating procedures for sign maintenance program.
- Update public works standards and street operations and maintenance work program based on available city resources.
- Utilize a variety of in-house and contracted services and skills to maximize use of City resources when maintaining city streets, signs and landscaped areas.
- Maintain the new traffic circles and other landscaped areas along major arterials and at city buildings and properties.
- Track responses to citizen requests through the myLakewood311 application.
- Implement a Street Tree maintenance and replacement program.
- Work with community partners on street end, traffic circle and other beautification efforts.
- Respond to street repair and after-hour emergencies to protect or repair public infrastructure.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	464,759	470,268	547,972	547,972	547,972	585,178	597,295	37,206	6.8%
2XX	Benefits	201,670	201,244	234,047	234,047	234,047	246,687	264,409	12,640	5.4%
3XX	Supplies	129,456	119,514	212,600	212,600	212,600	261,105	261,105	48,505	22.8%
4XX	Services & Charges	774,238	843,247	876,155	951,155	951,155	883,000	883,000	(68,155)	-7.2%
9XX	Interfund Charges	203,857	231,478	334,804	358,904	314,898	320,325	349,408	(38,579)	
	Subtotal Operating Exp	**$ 1,773,979**	**$ 1,865,751**	**$ 2,205,578**	**$ 2,304,678**	**$ 2,260,672**	**$ 2,296,295**	**$ 2,355,217**	**$ (8,383)**	**-0.4%**
Capital & 1-Time Funded:										
1/2XX	Personnel	20,638	11,435		-	-			-	n/a
4XX	Services & Charges	18,654	40,101	-	-	-	-	-	-	n/a
9XX	Interfund Charges	9,591	6,477	4,464	4,738	4,738	190,497	2,984	185,759	3920.6%
	Subtotal One-time Exp	**$ 48,883**	**$ 58,013**	**$ 4,464**	**$ 4,738**	**$ 4,738**	**$ 190,497**	**$ 2,984**	**$ 185,759**	**3920.6%**
	Total Expenditures	**$ 1,822,862**	**$ 1,923,764**	**$ 2,210,042**	**$ 2,309,416**	**$ 2,265,410**	**$ 2,486,792**	**$ 2,358,201**	**$ 177,376**	**7.7%**

PARKS, RECREATION & COMMUNITY SERVICES SWM OPERATIONS & MAINTENANCE

Purpose/Description

The Stormwater Operations & Maintenance division provides routine maintenance on storm drainage infrastructure to preserve and maintain City assets and to support requirements of the City's NPDES Phase II Permit. This division also supports flooding and adverse weather clean up on city streets and properties. Annual work programs include ditch and pond cleaning, street sweeping, storm drainage repairs; vault inspections, vault filter replacement and cleaning and vectoring of storm catch basins.

Goals/Objectives

- Manage and maintain stormwater systems so they function properly.
- Assure contractors and staff are meeting NPDES Phase II Permit requirements.
- Update Stormwater operations and maintenance work program, to include street sweeping based on available City resources.
- Utilize a variety of in-house staff and contracted services and skills to maximize use of City resources to maintain stormwater systems.
- Utilize thoughtful design and care of shorelines to ensure storm pond retention and other storm water treatment facilities are well-maintained.
- Track responses to citizen requests for services regarding stormwater systems through the City's Lakewood311 application.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	37,662	29,837	117,338	117,338	117,338	40,776	40,776	(76,562)	-65.2%
2XX	Benefits	13,075	11,564	55,856	55,856	55,856	13,550	14,336	(42,306)	-75.7%
3XX	Supplies	7,207	84,556	27,100	27,100	27,100	75,100	75,100	48,000	177.1%
4XX	Services & Charges	465,932	888,920	1,114,045	1,114,045	1,114,045	1,115,900	1,130,500	1,855	0.2%
	Subtotal Operating Exp	**$ 523,875**	**$ 1,014,878**	**$ 1,314,339**	**$ 1,314,339**	**$ 1,314,339**	**$ 1,245,326**	**$ 1,260,712**	**$ (69,013)**	**-5.3%**
Capital & 1-Time Funded:										
4XX	Services & Charges	129,169	-	-	-	-	-	-	-	n/a
	Subtotal One-time Exp	**$ 129,169**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
	Total Expenditures	**$ 653,044**	**$ 1,014,878**	**$ 1,314,339**	**$ 1,314,339**	**$ 1,314,339**	**$ 1,245,326**	**$ 1,260,712**	**$ (69,013)**	**-5.3%**

PARKS, RECREATION & COMMUNITY SERVICES PROPERTY MANAGEMENT

Purpose/Description

The Property Management Division maintains and operates City Hall, the Police Station, the Sound Transit Station and city work sites so that they are safe, clean, efficient, and effective community resources.

Goals/Objectives

- Maintain City facilities so that they perform in the most efficient and effective manner practical.
- Utilize a variety of in-house and contracted services and skills to maximize use of City resources.
- Manage city-wide custodial services.
- Implement recycling and energy efficient programs and other best practices to reduce waste and operational costs.
- Develop a daily, seasonal and annual maintenance program to reduce reactive response to building needs.
- Track requests for service from city work order system to manage staff time, identify trends and other issues associated with building use and maintenance.
- Implement capital and major maintenance property management program as funded and as City resources are available.
- Advance Investment Grade Audit recommendations to define and implement capital improvements at city buildings to meet the State Clean Buildings Legislation and replace systems in advance of failure and loss of efficiency or compliance.
- Manage city fleet program (except police vehicles) to ensure city vehicles and equipment are safe and operating efficiently.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	193,731	210,387	214,943	214,943	214,943	188,031	192,944	(26,912)	-12.5%
2XX	Benefits	82,998	91,604	92,965	92,965	92,965	88,685	96,236	(4,280)	-4.6%
3XX	Supplies	52,130	49,020	66,510	66,510	66,510	53,510	53,510	(13,000)	-19.5%
4XX	Services & Charge	549,879	483,903	482,210	508,792	508,792	483,000	483,000	(25,792)	-5.1%
Subtotal Operating Exp		**$ 878,738**	**$ 834,914**	**$ 856,628**	**$ 883,210**	**$ 883,210**	**$ 813,226**	**$ 825,690**	**$ (69,984)**	**-7.9%**
Capital & 1-Time Funded:										
3XX	Supplies	5,468	9,318	-	-	-	-	-	-	n/a
4XX	Services & Charge	1,124,644	598,211	10,000	304,040	304,040	-	-	(304,040)	-100.0%
6XX	Capital Outlay	-	32,179	90,000	859,000	609,000	187,500	95,000	(671,500)	-78.2%
Subtotal One-time Exp		**$ 1,130,112**	**$ 639,708**	**$ 100,000**	**$ 1,163,040**	**$ 913,040**	**$ 187,500**	**$ 95,000**	**$ (975,540)**	**-83.9%**
Total Expenditures		**$ 2,008,850**	**$ 1,474,622**	**$ 956,628**	**$ 2,046,250**	**$ 1,796,250**	**$ 1,000,726**	**$ 920,690**	**$ (1,045,524)**	**-51.1%**

Parks, Recreation & Community Services Public Art

Purpose/Description

The purpose of this fund is to account for all revenues associated with the fees charged on the rental of the McGavick Center. The revenue sources funds approved public art activities.

Financial Information

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:										
3XX	Supplies	1,068	1,166	2,000	2,000	2,000	2,000	2,000	-	0.0%
4XX	Services & Charges	34,029	9,843	35,000	61,803	62,603	18,000	18,600	(43,803)	-70.9%
	Subtotal Operating Exp	**$ 35,097**	**$ 11,009**	**$ 37,000**	**$ 63,803**	**$ 64,603**	**$ 20,000**	**$ 20,600**	**$ (43,803)**	**-68.7%**
Capital & 1-Time Funded:										
	Subtotal One-time Exp	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
	Total Expenditures	**$ 35,097**	**$ 11,009**	**$ 37,000**	**$ 63,803**	**$ 64,603**	**$ 20,000**	**$ 20,600**	**$ (43,803)**	**-68.7%**

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PLANNING & PUBLIC WORKS DEPARTMENT
Jeff Rimack
Planning & Public Works Director
1.0 FTE
Total FTE: 37.65

- Department Leadership
- Interdepartmental Coordination

ANGIE SILVA
Planning & Public Works
Assistant Director
1.0 FTE

PLANNING
Tiffany Speir
Planning Manager
4.15 FTE

- Strategic Planning/Special Projects
- Code Development
- Growth Management Act
- Regional Coordination
- Climate Change

ENGINEERING
Weston Ott
City Engineer
7.0 FTE

- Surface Water Management Program
- Development Review
- ROW/Street Vacations
- Traffic Signal
- Street Lighting
- Neighborhood Traffic Control

SOUTH SOUND MILITARY COMMUNITIES PARTNERSHIP
Maria Tobin
Program Manager
2.0 FTE

- Support Military Affairs
- Support Partner Projects
- Military/Civilian Land Use

HOUSING & COMMUNITY SERVIES
Jeff Gumm
Housing Manager
3.5 FTE

- CDBG/HOME
- 1406 Affordable Housing
- Rental Housing Safety Program
- Property/ Nuisance Abatement

BUILDING
Rafik Gindy
Building Official
4.0 FTE

- Building Inspection
- Residential Plan Review
- Commercial Plan Review

GEOGRAPHICAL INFORMATION SYSTEMS
Troy Schlepp
GIS Analyst
1.0 FTE

- Develop & Maintain the City's Spatial Database
- Produce Maps, Generate Reports & Analyze Data
- Provide GIS Training to Employees
- Develop Interfaces to City's GIS

CAPITAL PROJECTS
Troy Pokswinski
Capital Projects Manager
9.0 FTE

- Capital Projects
  - ~ Transportation
  - ~ Stormwater
  - ~ Sanitary Sewer
- Annual Maintenance Contracting
- Pavement Management Program
- Grant Management
- WSDOT Local Program Liaison

ECONOMIC DEVELOPMENT
Becky Newton
Economic Development Manager
1.0 FTE

- Communications & Attraction
- Recruitment
- Economic Development Forums
- Business Retention/Expansion
- Multi-Family Tax Exemption

Permit Center
Lauren Hines
Permit Center Supervisor
4.0 FTE

- Counter customer service
- Payment processing
- Permit Intake, Process, and Issue:
  - ~ Building
  - ~ Land Use
  - ~ Engineering
  - ~ Environmental
  - ~ Right-of-Way

Planning & Public Works Department Overview

Primary Alignment with City Council Goals / Strategic Plan Objectives and Strategies

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

Phase 1: Land Acquisition (2025)

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

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

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

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

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

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

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

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

- Update development standards and regulations to accommodate higher population density and incentivize alternative transportation options, to include walkable and bike-friendly infrastructure, to address increased demand and state-mandated changes to parking policy.
- Revisit the downtown and Lakewood Station district subarea plans to ensure alignment with current City Council goals and vision with a focus on current and future community needs.
- Ensure design standards enhance aesthetic quality and maintain community character.
- Develop strategies to attract investment and encourage redevelopment of underutilized spaces.
- Promote development to create vibrant, livable urban environments.
- Provide and promote incentives for businesses to invest in the downtown and Lakewood Transit subareas.
- Enhance public amenities and cultural attractions to increase the appeal of these areas.

Goal 3: Parks & Lake Access

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

Council Commitments

- Community engagement and transparency
- Regional and statewide leadership and partnership
- Economic development to attract and create jobs
- Environmental protection and preservation
- Supporting human services, housing and homelessness
- Commitment to diversity, equity, inclusion and belonging
- Recognizing the value and importance of JBLM and Camp Murray
- Rebuilding our roadway stem and adding sidewalks for pedestrian and bicycle access

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

Department Functions by Criteria

Legally Mandated:

These are functions and services required by federal, state, or local law, regulation, or other legal requirements. This tier represents the baseline level of service the City is obligated to provide, regardless of budget cycle or policy priorities.

- Planning
  - Growth Management Act.
  - Comprehensive Plan, and by extension, the following items: Zoning; Subarea Plan; Development Regulations that implement policy; Climate Change and Resiliency; Affordable Housing;
  - Participation in the Pierce County Growth Management Coordinating Committee and Pierce County Regional Council.
  - Consistency with Multi-County Planning Policies and Pierce County County–Wide Planning Policies.
  - Pierce County-Wide Planning Policies.
  - State Environmental Policy Act (SEPA) and National Environmental Policy Act (NEPA).
  - Shoreline Management.
  - Critical Areas regulations.

- Building
  - International Building Codes
  - Washington State Energy Code

- Engineering Services and Capital Projects
  - City Engineer per RCW.
  - Comply with the City's stormwater NPDES permit requirements.
  - Update the City's 6-Year Transportation Improvement Plan annually.
  - Perform safety inspections of all the City's bridges on a biannual basis.
  - Perform a safety inspection on the Lake Steilacoom Dam every 5 years.
  - Perform a pavement condition evaluation on all of the City's streets & roads on a 4-year rotation
  - Ensure SWM revenue is expensed only on SWM related activities and/or infrastructure.
  - Spend Motor Vehicle Fuel tax revenue only on transportation related activities and/or infrastructure.

Important:

These are functions and services that, while not legally required, are important to the effective operation of the City and the well-being of the community. They support essential organizational, operational, public, or community needs and contribute significantly to the City's ability to achieve its goals and maintain service levels.

- Planning
  - Emergency Management Planning and participation at local, regional, and statewide level.
  - Maintaining partnerships with surrounding cities, Pierce County, JBLM, other federal and state agencies, and Tribal Nations.
  - Working with neighborhood associations and diverse community groups.

- Economic Development
  - Maintaining and improving relationships with the business community.
  - Working with neighborhood associations.
  - Improving permit counter client service relationships.

- Engineering Services and Capital Projects
  - Certified agency to administer DOT (Department of Transportation) and FHWA (Federal Highway Administration) programs.
  - Approved to conduct right-of-way acquisition with federal funds.

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

Department Functions by Criteria (continued)

Discretionary:

These are functions and services that are not legally required and are not essential to core City operations. They provide additional value to the organization or community and reflect policy choices, available resources, and community priorities. These services may be adjusted, reduced, deferred, or discontinued based on budget conditions and organizational priorities.

- Planning
  - International property maintenance regulations.
  - South Sound Military Communities Partnership (SSMCP).
  - Implementation of the Joint Land Use Study.

- Economic Development
  - Business licensing.
  - Job creation/workforce development.
  - Developer forums.
  - Business retention/expansion interviews.
  - Publication of economic newsletters and/or indicator reports.
  - Creating marketing, promotion and image plans.
  - Tracking developer leads and inquiries.
  - Permit facilitation.
  - Automated, web-based permitting systems.

- Engineering Services and Capital Projects
  - Provide and maintain basic services of transportation (vehicular, bicyclist and pedestrian) and surface water management to the citizens and businesses of the City.
  - Within these areas of focus there are standards which dictate the minimum level of service the City is to provide, however there is much which is discretionary.

- Housing & Community Services
  - HOME.
  - Community Development Block Grant (CDBG) program.
  - Dangerous building abatement program.
  - Neighborhood Stabilization Program.
  - Section 108 Program.
  - Rental Housing Safety Program (RHSP).

Planning & Public Works Department Overview

2025/2026 Accomplishments

Planning

- Initiated planning and community outreach for the RAISE grant-funded Downtown Transportation System Analysis and Construction Improvements; this work continues into the 2027/2028 budget cycle.
- Stood up the Natural Environmental Climate Change (NECC) Program, establishing four task forces to address the City's 10-year and 3–5 year plans, Comprehensive Plan climate sub-elements, urban forestry, and heat mitigation, supporting the City's work toward HB 1181, GHG reduction, and resiliency requirements.
- Launched the Urban Forestry Program on May 28, 2025; the program is now developing policy recommendations for City Council review.
- Completed the 2025/2026 annual Comprehensive Plan update cycle.
- Completed the 2025/2026 annual development regulation amendment cycle.
- Completed a Shoreline Master Program update in support of the Edgewater Park capital project.
- Continued data collection and maintenance in support of the Buildable Lands Program Report, due in 2031.
- Participated in Neighborhood Coordination Program activities.
- Participated in regional planning coordination efforts.
- Served on Tacoma-Lakewood-Pierce County Continuum of Care, Comprehensive Plan to End Homelessness implementation, and Pierce County Human Services grant review panels.
- Participated in the South Sound Affordability Partners (SSHA3P) Staff Working Group.
- Completed a lean process analysis of permit review procedures and implemented new permitting software to streamline customer applications and track permit timelines, supporting compliance with SB 5290.

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

2025/2026 Accomplishments (continued)

South Sound Military Community Partnership

- SSMCP/JBLM/Military Compatibility
  - Coordinate City long range planning efforts and SSMCP priorities (e.g., north clear zone and air corridor zone redevelopment)
  - Assist with SSMCP state and federal legislative agendas' development
  - Conduct four Elected Officials' meetings, two per year.
  - Lead efforts to participate & advocate in state level legislative advocacy activities.
  - Facilitate efforts to inform & educate stakeholders on military impacts across the South Puget Sound.
  - Align grant funds, and local match, with assistance from JBLM (Joint Base Lewis McChord), Pierce County, and Washington State, to initiate another round of NCZ (North Clear Zone) land acquisitions.
  - Support development of and access to, on and off-base new housing study, authorized by OLDCC (Office of Local Defense Communities Cooperation).
  - Advocate for occupational licensure portability.
  - Includes congestion relief on State Routes 507 and 510, and construction of new roundabouts.

- Pursue funding for I-5 Corridor Improvements:
  - Includes the I-5 Mounts Road to Tumwater project, a multi-year transportation mega-project;
  - Measure and communicate the economic benefits of JBLM to the region; update JBLM regional economic impact analyses report.
  - Support improvements to family and childcare provider communications & connections.
  - Support Behavior Health Care initiatives that expand services.
  - Pursue other land use compatibility initiatives besides NCZ acquisition.
  - Conduct regular meetings with NCZ property owners.
  - Enforce the City's nonconforming use standards for NCZ properties.
  - Enforce the City's lighting and development standards for NCZ properties.
  - Issue conditional business licenses that restrict density and intensity for permitted NCZ use-types based on the JBLM 2015 ACUIZ Report.
  - Enter into an ILA with the Parkland Water District that includes terms which would restrict water usage for new development based on the JBLM 2015 AICU (Air Installation Compatible Use Zone) Report.

- Address military family food insecurity as an element of financial readiness/literacy.

- Pursue funding and conduct a Military Installation Resilience (climate change study.

Planning & Public Works Department Overview

2025/2026 Accomplishments (continued)

Economic Development

- Completed all annual Business Retention & Expansion targets, including 100+ BRE visits, quarterly and annual BRE reports, the economic indicators report, the contaminated sites report, business events and forums, a business survey, the underutilized property map, newsletters and editorials, and the economic development recruitment brochure.
- Supported Downtown and Lakewood Station District development, including completion of the Devco project, adding more than 200 affordable housing units, and the addition of Canes Chicken, Grocery Outlet, Planet Fitness, and other retail businesses to the downtown district.
- Continued to work with the Parks Department on the formation of the downtown park and multi-generational community center.
- Completed removal of the Tactical Tailor building as part of North Clear Zone property acquisition.
- Expanded the Multifamily Tax Exemption (MFTE) program, adding five or more new projects and extending the residential target area to include Tillicum and Springbrook.
- Saw an increase in business license applications and completed an audit of City business licenses against Department of Revenue licensing requirements.
- Completed the Tax Increment Finance (TIF) program.

Building

- Issued the Alliance Mixed Use Lakewood Town Center permit; Phase 1 has received occupancy, with the remainder of the project scheduled for occupancy in early 2027.
- Completed permitting for LASA Phase III, adding 25 affordable housing units.
- Completed permitting for the new McDonald's location.
- Permitting underway for the Western State Hospital Forensic Hospital project.
- Springbrook Phase 2 Multi-Family and Meadow Lark Apartments Phase III remain in the planning stage.
- Issued a permit for the Kendrick Apartments, a project not originally anticipated in the 2025/2026 cycle, contributing to the continued buildout of the Lakewood Station District in line with the subarea plan.

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

2025/2026 Accomplishments (continued)

Capital Projects

- Capital projects completed this budget cycle totaled $36.6 million.
- Completed the following overlay/road improvement projects: 112th (S Tacoma Way to Steele Street), 112th (Bridgeport to Gravelly), Steilacoom Boulevard ($6 million, 87th to Weller), South Tacoma Way (88th to north city limits), and 112th (Farwest to Holden).
- Completed 7 miles of chip seal for the 2025 and 2026 program.
- Completed pavement patching design and construction throughout the City.
- Completed the 2025 Downtown Street Light Project.
- Completed sewer projects at Grant Avenue & Orchard Street and Rose Road; Silcox/Wadsworth sewer work and the Washington Avenue & West Thorne Lane sewer design remain ongoing.
- Completed intersection, roadway, and utility improvement projects at Interlaaken, Nyanza, and Custer/75th.
- Completed design for the Custer and Dower project; construction is scheduled for 2027.
- Completed pavement marking restriping, marker replacement, and crosswalk refresh citywide.
- Completed stormwater education and outreach activities.

Engineering

- Implemented the annual Surface Water Management and Sanitary Sewer capital projects.
- Continued implementation of a stormwater management program meeting NPDES Phase II permit requirements.
- Met state and federal stormwater requirements.
- Supported sanitary sewer connections for properties in the Woodbrook and Tillicum neighborhoods.
- Provided development review services for the Planning & Public Works Department.
- Managed the stormwater infrastructure cleaning and street sweeping vendor contracts.
- Maintained contract services for street light repairs.
- Managed the signal maintenance contract with Pierce County.
- Staffed and supported the American Lake Lake Management District in controlling aquatic weeds.
- Completed stormwater education and outreach activities.
- Updated Lakewood Municipal Code (LMC) Title 12 and the Engineering Standards Manual to provide clear, direct guidance on stormwater and roadway development requirements in the City of Lakewood.

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

2025/2026 Accomplishments (continued)

Community Services – CDBG & HOME

- Completed development and implementation of the Five Year 2025-2029 Consolidated Plan and the associated 2025 and 2026 Annual Action Plans.
- Completed the FY 2024 and 2025 Consolidated Annual Performance Evaluation Reports for CDBG and HOME.
- Completed 8-12 housing rehabilitation and major home repair projects for 2025 and 2026.
- Implemented the new HOME-funded Tenant-Based Rental Assistance Program. (Number of individuals assisted to follow.)
- Completed LASA Phase 4 at Gravelly Lake Commons; the project is open and occupied.
- Managed displacement response for residents at three or more apartment complexes due to accidents, hazards, or unsafe conditions through the Emergency Assistance for Displaced Residents program and CDBG Emergency Payments Program.

RHSP (Rental Housing Safety Program)

- For 2023, 9,548 rental units were registered, and 245 initial property inspections were performed by city and private inspectors.
- For 2024 (July 17, 2024) 9,928 rental units were registered, and 183 initial property inspections (403 units inspected) were performed by city and private inspectors.
- Performed upgrade to rental housing software.
- In 2023, closed 8 noncompliant properties; assisted 40 individual rental units with relocation assistance. Closed 3 noncompliant properties to date in 2024 (June 17, 2024); assisted 12 individual rental units with relocation assistance.

Dangerous Building Abatements/Unsafe Buildings

- In 2023, completed 10 dangerous building abatements (18 structures abated) and 4 public nuisance actions.
- For 2024 (July 17, 2024), completed 5 dangerous building abatements: currently, 14 dangerous building abatements and 7 public nuisances pending.

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

2027/2028 Anticipated Key Projects

Planning

- Continue Downtown Transportation System Analysis and Construction Improvements (RAISE grant implementation, Transportation Mitigation Fee Program).
- Continue Natural Environmental Climate Change (NECC) Program implementation through 2029, addressing the City's 10-year and 3–5 year plans, Comprehensive Plan climate sub-elements, urban forestry, and heat mitigation in support of HB 1181, GHG reduction, and resiliency requirements.
- Continue Urban Forestry Program policy development for City Council review.
- Prepare for Comprehensive Plan Implementation Progress Reports (IPRs), next due in 2029.
- Conduct the annual Comprehensive Plan update cycle.
- Conduct the annual development regulation amendment cycle.
- Prepare for the full Shoreline Master Program Update, due 12/31/29.
- Continue data collection and maintenance for the Buildable Lands Program Report, due in 2031.
- Prepare for Subarea Plan Reviews, due in 2029.
- Continue Neighborhood Coordination Program work plan and activities.
- Continue regional planning coordination efforts.
- Continue participation on Affordable Housing/Homelessness boards and committees (TPL-CoC, CPEH Implementation, Pierce County Human Services grant review panels).
- Continue participation in the South Sound Affordability Partners (SSHA3P) Staff Working Group.
- Continue compliance reporting and process updates under SB 5290 as the legislation continues to evolve.
- Continue implementation of state planning and permitting legislation passed in 2026 and throughout the 2027-2028 biennium, consistent with annual legislative updates to planning and permitting law over the past five years

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

2027/2028 Anticipated Key Projects (continued)

Economic Development

- Continue annual Business Retention & Expansion program, including BRE visits, quarterly and annual reports, the economic indicators report, the contaminated sites report, business events and forums, business surveys, the underutilized property map, newsletters and editorial content, and the recruitment brochure.
- Continue supporting Downtown and Lakewood Station District development, along with citywide development.
- Continue Multifamily Tax Exemption (MFTE) recruitment within existing residential target areas.
- Conduct annual review of the Business Licensing fee schedule.
- Continue business license auditing.
- Pursue industrial business recruitment.

Building

- Alliance Mixed Use Lakewood Town Center: remaining phases scheduled for occupancy in early 2027.
- Western State Hospital: new Forensic Hospital construction, including associated parking canopies.
- Canes Chicken: construction/permitting.
- Quick Quack Car Wash: construction/permitting.
- Grocery Outlet: construction/permitting.
- Lakewood Apartments: construction/permitting.
- Toto Apartments: construction/permitting.
- Springbrook Phase 2 Multi-Family: continued permitting/planning.
- Beyler Duplexes (4 structures): construction/permitting.
- Meadow Lark Apartments Phase III: continued permitting/planning.
- Sunset Bible Church: construction/permitting.

Planning & Public Works Department Overview

2027/2028 Anticipated Key Projects

Capital Projects

- Complete Silcox/Wadsworth sewer improvements.
- Complete Washington Avenue & West Thorne Lane sewer design and advance to construction.
- Complete construction for the Custer Road/John Dower intersection, following design completed in 2025/2026.
- 115th St Ct: Bridgeport to ST ROW improvements.
- Bridgeport Way/Pacific Highway intersection improvements.
- Mt. Tacoma intersection improvements.
- New York/McChord: Pacific Highway to Bridgeport improvements.
- Lincoln Avenue: McChord to San Francisco improvements.
- 100th: Lakewood to Lakeview overlay.
- Clover Creek Drive: Pacific Highway to Hillcrest Drive improvements.

Engineering

- Replace aging locate equipment (Fund 101), which is over 10 years old and experiencing failures.
- Update stormwater code and the Engineering Standards Manual (ESM) to incorporate Western Washington Stormwater Design Manual changes and Low Impact Development (LID) requirements.
- Conduct a SWM fee study and review for concurrency and program expansion planning.
- Continue Clover Creek gauging station operations.
- Maintain NPDES permit fee compliance with the WA Department of Ecology.
- Continue participation in the Regional Stormwater Monitoring Program (WA State).
- Maintain Sound Transit railroad crossing permits for four stormwater crossings.
- Maintain dam inspection fee compliance and the Waughop Lake WA ECY permit.
- Continue LID and stormwater modeling training and registration for staff.
- Continue American Lake Management District support, including staffing, contracting, applicator services, and spring/fall surveys and reporting.
- Maintain bridge repair/inspection professional services capacity, though currently unfunded for 2027/2028.
- Continue school zone flasher battery and relay maintenance.

CDBG & HOME

- Prepare and submit the annual CDBG/HOME Annual Action Plan.
- Prepare the Consolidated Annual Performance Evaluation Reports (CAPER) for CDBG and HOME.
- Continue housing rehabilitation and major home repair projects.
- Continue implementation of the HOME-funded Tenant-Based Rental Assistance (TBRA) Program.
- Continue management of the Emergency Assistance for Displaced Residents program and CDBG Emergency Payments Program.

Planning & Public Works Department Overview

Service/ Program Changes

Service/ Program	Description & Justification, and Operational Impact	Change		Year 2027		Year 2028	
		FTE	Fleet	1-Time	Ongoing	1-Time	Ongoing
EDB Gold Sponsor	Add Economic Development Board Annual Gold Sponsorship	-	-	-	6,000	-	6,000
Bridge Inspection	Pierce County will no longer perform this work, which means we have to go out biannually to have the inspection done by third party from here out. Expertise to complete this does not exist within the department.	-	-	-	57,500	-	-
Locater Equipment	Purchase of a professional underground utility locator used to find buried cables, pipes, and electronic markers without digging. It can trace the path of underground utilities, estimate their depth, identify cables, and detect faults or breaks. Advanced models also provide additional fault-finding and troubleshooting features. (Budgeted in Fleet & Equipment Fund)	-	1	12,000	-	-	1,715
	Total - General Fund / Street Fund	**-**	**1**	**$ 12,000**	**$ 63,500**	**$ -**	**$ 7,715**
	Total	**-**	**1**	**$ 12,000**	**$ 63,500**	**$ -**	**$ 7,715**

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

Capital Projects

See Capital Budget section for project details.

Transportation Capital Projects:

Project Costs		2027	2028
302.0001	Annual Program - Personnel, Engineering & Professional Svcs	648,000	680,000
302.0003	Annual Program - Safety: Neighborhood Traffic Safety/Traffic Calming	30,000	30,000
302.0004	Annual Program - Minor Capital	270,000	270,000
302.0005	Annual Program - Chip Seal Resurfacing Program	420,000	420,000
302.0097	115th Street Ct SW - Bridgeport Way to Sound Transit ROW	1,687,000	-
302.0115	Davisson Rd SW-112th to 108th	-	75,000
302.0120	Tyee Park School Sidewalks-Seminole Road	-	429,000
302.0122	47th Ave SW - Clover Creek to Pacific Highway	5,096,000	-
302.0136	100th Street; 59th to South Tacoma Way	870,000	-
302.0167	McChord Drive-Bridgeport to 47th	-	60,000
302.0168	Sound Transit - McChord/New York-Pac Hwy to Bridgeport	3,952,000	-
302.0169	Sound Transit - 47th Ave-McChord to Clover Creek	-	50,000
302.0170	Sound Transit - Lincoln Ave SW - McChord Dr. SW to San Francisco Ave	30,000	920,000
302.0171	Sound Transit - Chicago Ave SW - Springbrook Lane SW to McChord Dr.	-	77,000
302.0172	Sound Transit - San Francisco Av - Springbrook Ln SW to True	-	60,000
302.0173	Sound Transit - Clover Creek Drive-Pacific Highway to Hillcrest	35,000	455,000
302.0174	Sound Transit - Boston Ave SW - Interstate 5 to McChord Dr SW	-	30,000
302.0177	Steilacoom Blvd/Western State Hospital Signal	430,000	-
302.0184	Upgrade Accessible Pedestrian Routes	260,000	260,000
	Total	**$ 13,728,000**	**$ 3,816,000**

Sewer Capital Projects:

Project Costs		2027	2028
311.0002	Side Sewer Connection Porgram	$ 50,000	$ 50,000
311.0009	Washington Ave. & W. Thorne Ln. Sewer Extension	$ 1,622,000	$ -
311.0010	Grant Ave & Lake St. Sewer Extension	$ 130,000	$ 1,136,000
311.0011	Washington Ave & Lake St Sewer Extension	$ -	$ 97,000
311.0000	Program Administration	$ 35,000	$ 35,000
	Total	**$ 1,837,000**	**$ 1,318,000**

Surface Water Management Capital Projects

Project Costs		2027	2028
401.0028	2026 Drainage Pipe Repair Project	$ 395,000	$ 395,000
401.0034	Annual Catch Basin and Storm Drainage Repair	175,000	175,000
401.0035	Ponce De Leone Water Quality Upgrade	225,000	750,000
401.0036	SMAP for New Catchment Area	$ 125,000	$ -
401.0037	Storm Water Capital & Maintenance Analysis	75,000	75,000
401.0038	Hillcrest Drive/Clover Creek Detention/Retention Storm Facility	-	125,000
	Total	**$ 995,000**	**$ 1,520,000**

Planning & Public Works Department Overview

Position Inventory

Position	Group	2024 Actual	2025 Actual	2026 Adopted	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed
Planning & Public Works Director	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Planning & Public Works Assistant Director	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Capital Projects Division Manager	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Economic Development Manager	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Services Manager/City Engineer	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Planning Division Manager	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineer	AFSCME	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Associate Civil Engineer	AFSCME	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Assistant Civil Engineer	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Construction Management Lead	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Construction Inspector	AFSCME	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Engineering Technician	AFSCME	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Administrative Assistant	AFSCME	1.00	1.00	1.00	-	-	-	-
Building Official	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Program Manager - Housing	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Program Manager - SSCMP	Non-Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Plans Examiner	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Planner	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Geographical Information Systems Analyst	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Associate Planner	AFSCME	3.00	3.00	2.00	2.00	2.00	2.00	2.00
Program Coordinator - Housing/RHSP/Abatement	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Program Coordinator - SSMCP	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Program Coordinator - CDBG	AFSCME	1.25	1.00	1.25	1.00	1.00	1.00	1.00
Program Coordinator - Neighborhood	AFSCME	1.00	1.00	1.00	-	-	-	-
Program Coordinator - ARPA	AFSCME	1.00	1.00	1.00	1.00	1.00	-	-
Building Inspector	AFSCME	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Compliance Inspector	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Code Compliance/Safety Inspector - RSHP	AFSCME	1.00	1.00	0.50	0.50	0.50	0.50	0.50
Permit Supervisor	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Permit Technician	AFSCME	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Office Assistant	AFSCME	1.00	1.00	1.00	0.15	0.15	0.15	0.15
Total - Planning & Public Works		**43.25**	**43.00**	**41.75**	**38.65**	**38.65**	**37.65**	**37.65**
Change from Prior Year		-	(0.25)	(1.25)	(4.35)	(4.35)	(1.00)	-

Planning & Public Works Department Overview

Position Inventory (continued)

Position	FTE	2027 Salary	2027 Benefits	2027 Total	2028 Salary	2028 Benefits	2028 Total
Planning & Public Works Director	0.50	$ 114,372	$ 24,607	$ 138,979	$ 120,996	$ 25,607	$ 146,603
Planning & Public Works Assistant Director	0.75	131,508	31,643	163,151	139,140	33,449	172,589
Economic Development Manager	1.00	170,376	51,337	221,713	180,264	55,151	235,415
Building Official	1.00	165,336	53,384	218,720	174,912	57,253	232,165
Geographical Information Systems Analyst	1.00	116,664	54,868	171,532	116,664	57,697	174,361
Planning Division Manager	1.00	173,760	42,372	216,132	183,840	44,233	228,073
Plans Examiner	1.00	95,706	13,464	109,170	97,614	13,721	111,335
Senior Planner	1.00	127,760	40,351	168,111	128,808	42,842	171,650
Associate Planner	1.00	101,526	26,937	128,463	103,572	28,781	132,353
Associate Planner	1.00	95,761	43,461	139,222	97,671	47,370	145,041
Building Inspector	1.00	108,899	30,807	139,706	111,073	32,686	143,759
Building Inspector	1.00	105,555	47,609	153,164	107,653	51,550	159,203
Permit Supervisor	0.72	78,935	29,470	108,405	78,935	31,559	110,494
Permit Supervisor	0.21	23,023	8,595	31,618	23,023	9,204	32,227
Permit Supervisor	0.07	7,674	2,864	10,538	7,674	3,068	10,742
Permit Technician	1.00	85,392	49,255	134,647	87,096	53,784	140,880
Permit Technician	1.00	90,168	28,951	119,119	90,168	30,581	120,749
Permit Technician	1.00	73,852	23,314	97,166	75,324	25,096	100,420
Office Assistant	0.15	14,076	4,372	18,448	14,076	4,608	18,684
Total - General Fund	**15.40**	**$ 1,880,343**	**$ 607,661**	**$ 2,488,004**	**$ 1,938,503**	**$ 648,240**	**$ 2,586,743**
Capital Projects Division Manager	0.20	$ 34,751	$ 13,879	$ 48,630	$ 36,767	$ 14,689	$ 51,456
Civil Engineer	0.25	40,412	14,859	55,271	40,824	15,847	56,671
Associate Civil Engineer	0.50	56,928	20,659	77,587	56,928	21,774	78,702
Associate Civil Engineer	0.50	54,619	20,653	75,272	55,720	22,246	77,966
Assistant Civil Engineer	0.50	56,672	10,998	67,670	57,807	11,191	68,998
Engineering Technician	0.20	18,187	6,508	24,695	18,554	6,885	25,439
Construction Management Lead	0.25	32,202	10,801	43,003	32,202	11,359	43,561
Other Pay:							
Commute Trip Reduction	-	3,000	-	3,000	3,000	-	3,000
Overtime	-	1,500	-	1,500	1,500	-	1,500
Total - Streets	**2.40**	**$ 298,271**	**$ 98,357**	**$ 396,628**	**$ 303,302**	**$ 103,991**	**$ 407,293**

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

Position Inventory (continued)

Position	FTE	2027 Salary	2027 Benefits	2027 Total	2028 Salary	2028 Benefits	2028 Total
Program Manager - Housing Division	0.70	$ 112,913	$ 36,881	$ 149,794	$ 119,465	$ 39,887	$ 159,352
Program Coordinator-RHSP/Abatement	1.00	95,840	29,080	124,920	97,744	30,975	128,719
Code Compliance/Safety Inspector - RH	0.50	42,684	27,677	70,361	43,536	30,435	73,971
Total - Property Abatement/RHSP Fund	**2.20**	**$ 251,437**	**$ 93,638**	**$ 345,075**	**$ 260,745**	**$ 101,297**	**$ 362,042**
Program Manager - Housing Division (CDBG)	0.30	48,391	15,806	64,197	51,199	17,094	68,293
Program Coordinator - CDBG	1.00	112,080	32,715	144,795	112,080	34,391	146,471
Total - CDBG Fund	**1.30**	**$ 160,471**	**$ 48,521**	**$ 208,992**	**$ 163,279**	**$ 51,485**	**$ 214,764**
Program Manager - SSMCP/OEA	1.00	126,264	21,835	148,099	133,584	23,003	156,587
Program Coordinator - SSMCP/OEA	1.00	100,230	14,029	114,259	102,144	14,287	116,431
Total - OEA/SSMCP Fund	**2.00**	**$ 226,494**	**$ 35,864**	**$ 262,358**	**$ 235,728**	**$ 37,290**	**$ 273,018**
Planning & Public Works Director	0.25	57,186	12,302	69,488	60,498	12,802	73,300
Capital Projects Division Manager	0.65	112,944	45,067	158,011	119,496	47,737	167,233
Construction Management Lead	0.60	77,285	25,921	103,206	77,285	27,259	104,544
Civil Engineer	0.60	96,987	35,671	132,658	97,978	38,031	136,009
Associate Civil Engineer	0.50	62,650	29,848	92,498	63,896	32,192	96,088
Construction Inspector	0.50	52,812	27,790	80,602	52,812	29,414	82,226
Construction Inspector	0.50	43,260	14,491	57,751	44,126	15,120	59,246
Construction Inspector	1.00	99,868	39,306	139,174	101,856	41,932	143,788
Engineering Technician	0.40	36,374	13,020	49,394	37,107	13,770	50,877
Engineering Technician	1.00	103,609	45,457	149,066	103,608	48,742	152,350
Total - Transportation CIP	**6.00**	**$ 742,975**	**$ 288,873**	**$ 1,031,848**	**$ 758,662**	**$ 306,999**	**$ 1,065,661**
Planning & Public Works Director	0.25	57,188	12,293	69,481	60,498	12,804	73,302
Planning & Public Works Assistant Director	0.25	43,836	10,548	54,384	46,380	11,149	57,529
City Engineer	1.00	180,768	58,433	239,201	191,256	61,947	253,203
Capital Projects Division Manager	0.15	26,064	10,401	36,465	27,576	11,016	38,592
Civil Engineer	1.00	163,296	67,748	231,044	163,296	70,999	234,295
Civil Engineer	0.15	24,247	8,919	33,166	24,494	9,508	34,002
Civil Engineer	1.00	133,875	63,158	197,033	136,549	66,606	203,155
Associate Civil Engineer	0.50	62,650	29,850	92,500	63,896	32,193	96,089
Associate Civil Engineer	0.50	54,619	20,662	75,281	55,720	22,247	77,967
Assistant Civil Engineer	0.50	56,672	11,000	67,672	57,806	11,193	68,999
Associate Civil Engineer	0.50	56,928	20,661	77,589	56,928	21,776	78,704
Construction Management Lead	0.15	19,321	6,481	25,802	19,321	6,814	26,135
Construction Inspector	0.50	52,812	27,792	80,604	52,812	29,415	82,227
Construction Inspector	0.50	43,260	14,492	57,752	44,126	15,122	59,248
Compliance Inspector	1.00	108,790	46,549	155,339	108,790	49,460	158,250
Engineering Technician	0.40	36,374	13,020	49,394	37,110	13,770	50,880
Total - SWM	**8.35**	**$ 1,120,700**	**$ 422,007**	**$ 1,542,707**	**$ 1,146,558**	**$ 446,019**	**$ 1,592,577**
Total - Planning & Public Works	**37.65**	**$ 4,680,691**	**$ 1,594,921**	**$ 6,275,612**	**$ 4,806,777**	**$ 1,695,321**	**$ 6,502,098**

Planning & Public Works Department Overview

Performance Measures

		2026 YTD		Previous Year Ends				
Performance Measures	**Target**	**Q1**	**Q2**	**2025**	**2024**	**2023**	**2022**	**2021**
CDBG								
# of owner-occupied units	16	9	10	7	8	10	10	7
# of new affordable housing units constructed	8	4	8	3	5	0- Boat St underway	Boat St not started	0
# persons assisted with CDBG emergency payments programs, including rent/mortgage assistance	50	29	39	8	109	142	122	394
# persons with access to affordable housing through fair housing activities or emergency relocation	42	1	1	22	32	8580	138	0
Nuisances and Abatements								
# of dangerous building abatements completed	25	0	3	9	17	12	18	16
RHSP								
# rental properties inspected	913	90		175	760	479	369	254
# rental units inspected	2,451	362		445	1189	1380	498	394
# of household units provided relocation assistance	< 20	0	0	6	18	54	22	N/A
Economic Development								
# of participants attending forums, focus groups, or special events	500	96	172	266	542	649	560	153

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

Performance Measures (continued)

		2026 YTD		Previous Year Ends				
Informational Measures	Historic Average	Q1	Q2	2025	2024	2023	2022	2021
Measure- CDBG								
# of persons with new or improved access to public facility or infrastructure	0	0	0	0	$0	0	5,345	0
# units assisted that are occupied by the elderly	12	3	4	3	$4	20	12	28
$ program income received (CDBG & NSP)	$149,444	$12,810	$14,263	$21,407	$14,263	$103,156	$364,600	$270,294
Measure - Nuisances and								
#of dangerous building abatements pending	65	15	15	11	$15	46	8	78
# of public nuisances completed annually	3	0	0	5	$0	4	6	5
# of public nuisances pending	10	7	7	6	$7	18	5	16
Measure- RHSP								
# rental properties registered	3,732	486		1,451	$0	1,913	5,120	1,921
# rental units registered	13,915	6,428		9,111	$0	14,950	29,474	11,629
Measure- Economic Development								
$ investment created through economic dev efforts	$320,000,000	$45,332,472	$198,969,607	$374,996,046	$427,407,802	$228,284,777	$569,306,864	$470,001,046
# of business retention/expansion of interviews conducted	80	22	47	91	87	110	103	106
# of new market rate, owner-occupied housing units constructed annually	40	20	30	34	46	49	143	89
# of projects where permit assistance was provided	40	17	39	137	51	99	80	60
# of special projects completed	50	20	29	48	42	58	55	64
# of economic development inquiries received	200	65	143	214	264	229	306	277
# of new business licenses issued in Lakewood	700	181	392	601	787	648	760	732
# of new development projects assisted	30	10	23	41	38	36	42	32
Measure- Building Permit								
# of permits issued	N/A	436	315	1,228	1,972	1,789	2,405	tbd
# of plan reviews performed	N/A			522	1,322	1,339	1,111	tbd
# of inspections performed	N/A	2,734	2,715	3,487	4,012	4,140	6,117	tbd
Average turnaround time for 1st review - Site Development Permits	30	SEE PW	SEE PW	NOT UNDER BLDG	108	62	50	30

Planning & Public Works Department Overview

Performance Measures (continued)

		2026 YTD		Previous Year Ends				
Informational Measures	Historic Average	Q1	Q2	2025	2024	2023	2022	2021
Measure- Long Range Planning								
Annual Comprehensive Plan & Development Regulation Amendments (setting docket, drafting city-initiated amendments, SEPA review of city-initiated amendments and privately-initiated amendments)	N/A	Not Started	Ongoing for 2026; started for 2027 Docket	Completed	Completed	In-process	Completed	Completed for 2021
Annual Development Regulation Amendments	N/A	Not Started	Ongoing	Completed	Completed	In-process	Completed	Not started
Annual Shoreline Restoration Plan and Master Program Review	N/A	Ongoing	Completed	N/A	Completed		Completed	Completed for 2021
Biennial Review of Downtown Subarea Plan (2024, then every 5 years thereafter)	N/A	N/A	N/A	N/A	Completed	In-process	Completed	n/a
Biennial Review of Lakewood Station District Subarea Plan (2024, then every 5 years thereafter)	N/A	N/A	N/A	N/A	Completed	In-process	Not started	Subarea Plan app'd in 2021; next review 2023
American Rescue Plan Act (ARPA) Program - Distribute Funds, Quarterly Reports to Treasury, Quarterly Reports to City Council, Technical Assistance to Subrecipients	N/A	In-process	In-process	In-process	In-process	In-process	In-process	In-process
Statutory Periodic Review of Comprehensive Plan per GMA (every 10 years)	N/A	N/A	N/A	N/A	Completed	In-process	In-process	Not started in '21
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	Continual	Continual	Ongoing	Continual
Reporting to City Council re Projects and Programs	N/A	Continual	Continual	Continual	Continual	Continual	Ongoing	Continual
Monthly Lakewood Planning Commission Meetings	N/A	6	5	4	3	20+	20+	20-24
Buildable Lands Report - Development and Tracking	N/A	N/A in 2026	N/A	N/A in 2025	N/A in 2024	N/A in 2023	Update completed in '22	Completed in '21
City Population and Employment Growth Targets - Development and Tracking	N/A	Continual	Continual	Continual	Continual	N/A in 2023	Completed	In-process
Dicennial Census Data Development and Tracking	N/A	N/A in 2026	N/A	N/A in 2025	N/A in 2024	N/A in 2023	Completed	In-process/ nearing completion

Planning & Public Works Department Overview

Performance Measures (continued)

		Q1				Q2					Total Permits at Year End				
Permit Type-Current Planning	Target # of Days to first review	Total Permits	Average Days	% w/in Target?	# Outside Target	Target # of Days	Total Permits	Average Days	% w/in Target?	# Outside Target	2025	2024	2023	2022	2021
Zoning Certification	30	4	6	100%	0	30	3	23	100%	0	17	61	33	55	43
Conditional use	60	1	79	0.00	1.00	60	0	0	0	0	2	7	1	2	1
Design Review	30	0	0	0%	0	30	0	0	0%	0	6	37	17	18	19
Preliminary plat	60	0	0	0.00	0.00	60	0	0	0	0	1	0	0	1	0
Sign permit	30	7	16	86%	1	30	8	10	100%	0	71	126	64	40	62
SEPA Environmental	40	N/A	N/A	N/A	N/A	40	N/A	N/A	N/A	N/A	1	25	14	39	20
Shoreline permit	40	3	14	100%	0	40	9	16	100%	0	10	46	25	19	21

Permit Type	Target # of Days to first review	Total Permits	Average Days	% w/in Target?	# Outside Target	Target # of Days	Total Permits	Average Days	% w/in Target?	# Outside Target
Commercial Building Permits	30	60	22	58.30%	25	30	50	13	82%	9
New commercial buildings	30	2	41	0.00%	2	30	2	31	50%	1
New multi-family	30	0	0	0.00%	0	30	0	0	0%	0
Residential Building Permits	30	45	22	77.80%	10	30	26	19	89%	3
New Single Family Homes	30	1	47	0.00%	1	30	0	0	0%	0
Mechanical	30	48	18	87.50%	6	30	65	11	95%	3
Plumbing	30	51	21	68.60%	16	30	36	24	75%	9
Accessory Dwelling Unit	30	0	0	0.00%	0	30	1	60	0	1

Planning & Public Works Department Overview

Performance Measures (continued)

Performance Measures	Target	2026 YTD Q1	2026 YTD Q2	Previous Year Ends 2025	2024	2023	2022	2021
SWM Operations & Maintenance								
# of City street curb miles swept	3,600	689.5	790.50	1,756	1,870	2,753	3,918	4,270
# of catch basins cleaned or inspected	3,400	0	543	57	116	2,041	3,501	3,242
Engineering Services								
Average turnaround time for 1st review - Site Development Permits	30	42.5	35	26	56	40	30	30
Average turnaround time for 1st review-Right of Way Permits	30	30	9	3	5	5	5	5
% of time traffic signals are repaired within 30 days	100%	100%	100%	100%	100%	100%	100%	N/A
% of time street lights are repaired within 30 days	100%	0%	0%	0%	23%	0%	86%	N/A

Informational Measures	Historic Average	2026 YTD Q1	2026 YTD Q2	Previous Year Ends 2025	2024	2023	2022	2021
SWM Operations & Maintenance								
# of hours of storm drain pipe video inspections recorded	642	14	47	79	0	296	150	1,267
# of linear feet of storm drain pipe cleaned	23,597	0	26,435	3,500	0	3,820	53	1,752
# of tons of sweeping and vactor waste disposed of	1,150	55	167	65	93	274	796	1,538
Engineering Services								
# of businesses/properties inspected for SWM compliance	197	51	68	61	49	193	257	110
# of traffic signals operated and maintained	68	65	65	65	64	64	64	68
# of City maintained street lights	2,555	2,960	2,959	2,960	2,786	2,736	2,637	2555

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

Purpose & Description

The Planning and Public Works Department's mission is to create a better community for Lakewood residents, visitors, businesses and workforce. With the help of the community, the department strives to enhance the character of Lakewood, conserve neighborhoods, promote economic development, and ensure the safety of the build environment. The department plays a key role in shaping the future of urban development in Lakewood. The department develops policies in the Comprehensive Plan, and reviews new construction through zoning, shoreline, environmental, and subdivision regulation, building permits, business licensing, and community design guidelines. Under the direction of the Planning and Public Works Director, who is appointed by and is responsible to the City Manager, the Department serves Lakewood residents and businesses directly at the permit counter, and indirectly by guiding the City's urban form from concept to construction. The sections within the department include long range planning, economic development, current planning, business licensing, building and safety, rental housing safety program, dangerous building abatement, Community Development Block Grant (CDBG)/HOME, and the South Sound Military & Communities Partnership (SSMCP).

Goals/Objectives

- Strengthen human services and social well-being and economic health of the community by administering and monitoring grants as a CDBG direct-entitlement city.
- Pursue initiatives that grow the economic engine of the City.
- Ensure that planning efforts and regulatory environment provide for a balance between protection of the environment and neighborhoods and accommodating new development to house a growing population and jobs.
- Maintain and improve the City's infrastructure and asset management practices to support safe, efficient, and reliable transportation, stormwater, and sewer systems.
- Deliver high-level customer service across all department divisions.
- Maintain efficient and effective administrative policies and procedures.
- Proactively engage with customers, contractors, developers, the local MBA, architects, and engineers to educate them on department roles, code requirements, policies, and procedures.
- Provide updated training to enable staff to make accurate determinations based on latest code standards.
- Manage divisions to link cost recovery to the cost of providing service while ensuring continuity of services.
- Implement capital and transit improvements to support the local economy.
- Improve and maintain efficient, timely, and customer-focused permitting services through continuous process and technology improvements, coordinated development services and inspections, clear administrative policies, standardized Permit Center procedures, and effective permitting software management.

PLANNING & PUBLIC WORKS DEPARTMENT OVERVIEW

Department Summary – Financial Information

All Funds

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
General & Street Fund Operating:										
001	Building	2,114,616	2,164,973	1,864,146	1,893,754	1,891,812	1,898,257	1,962,012	4,503	0.2%
001	Planning	1,574,535	1,683,904	1,549,456	1,576,070	1,574,470	1,571,415	1,645,796	(4,655)	-0.3%
001	Economic Development	360,910	394,615	427,501	437,378	436,068	462,859	479,428	25,481	5.8%
001	GIS	33,218	157,777	161,311	161,311	161,311	171,532	174,361	10,221	6.3%
101	Engineering & Capital	660,979	690,468	912,836	923,275	939,398	1,027,226	997,298	103,951	11.3%
	Total Operating	**$ 4,744,258**	**$ 5,091,736**	**$ 4,915,250**	**$ 4,991,788**	**$ 5,003,059**	**$ 5,131,289**	**$ 5,258,895**	**$ 139,501**	**2.8%**
General & Street Fund 1-Time:										
001	Building	$ 112,358	$ 60,863	$ 11,265	$ 26,574	$ (9,503)	$ 24,114	$ 13,618	(2,460)	-9.3%
001	Planning	241,866	294,324	48,285	896,882	875,878	45,236	39,445	(851,646)	-95.0%
001	Economic Development	35,316	1,386,338	1,812	57,615	53,718	3,343	1,856	(54,272)	-94.2%
001	GIS	-	-	-	-	-	-	-	-	n/a
101	Engineering & Capital	194,847	375,832	12,347	68,327	51,393	36,143	13,449	(32,184)	-47.1%
	Total 1-Time	**$ 584,387**	**$ 2,117,357**	**$ 73,709**	**$ 1,049,398**	**$ 971,486**	**$ 108,836**	**$ 68,368**	**$ (940,562)**	**-89.6%**
	Total General & Street Fund	**$ 5,328,645**	**$ 7,209,093**	**$ 4,988,959**	**$ 6,041,186**	**$ 5,974,545**	**$ 5,240,125**	**$ 5,327,263**	**$ (801,061)**	**-13.3%**
Other Special Revenue Funds:										
105	Abatement/RHSP/1406	1,061,205	392,662	486,625	1,514,951	1,553,475	449,075	466,043	(1,065,876)	-70.4%
190	CDBG	380,513	937,754	550,000	5,850,121	5,850,721	565,000	545,000	(5,285,121)	-90.3%
191	NSP	-	-	45,500	59,648	59,648	-	-	(59,648)	-100.0%
192	SSMCP	624,309	287,341	352,550	1,643,964	1,629,965	308,391	325,610	(1,335,573)	-81.2%
	al Other Special Revenue Funds	**$ 2,066,027**	**$ 1,617,757**	**$ 1,434,675**	**$ 9,068,684**	**$ 9,093,809**	**$ 1,322,466**	**$ 1,336,653**	**$ (7,746,218)**	**-85.4%**
Capital Project Funds:										
302	Transportation	14,652,027	19,329,047	13,681,000	28,722,029	29,114,855	13,728,000	3,816,000	(14,994,029)	-52.2%
311	Sewer	289,051	1,778,041	940,600	4,702,349	4,702,349	1,837,000	1,318,000	(2,865,349)	-60.9%
	Total CIP Funds	**$ 14,941,078**	**$ 21,107,088**	**$ 14,621,600**	**$ 33,424,378**	**$ 33,817,204**	**$ 15,565,000**	**$ 5,134,000**	**$ (17,859,378)**	**-53.4%**
Surface Water Management:										
401	SWM O&M Operating	2,452,765	2,516,949	3,136,812	3,435,873	3,435,112	3,290,585	3,363,617	(145,287)	-4.2%
401	SWM O&M 1-Time & CI	1,152,048	2,451,861	787,882	2,695,578	2,844,656	1,046,074	2,036,336	(1,649,504)	-61.2%
	Total SWM Fund	**$ 3,604,813**	**$ 4,968,810**	**$ 3,924,694**	**$ 6,131,451**	**$ 6,279,768**	**$ 4,336,659**	**$ 5,399,953**	**$ (1,794,791)**	**-29.3%**
	Total Expenditures & Uses	**$ 25,940,563**	**$ 34,902,748**	**$ 24,969,928**	**$ 54,665,698**	**$ 55,165,325**	**$ 26,464,250**	**$ 17,197,869**	**$ (28,201,448)**	**-51.6%**

Planning & Public Works Department Overview

Department Summary - Financial Information

General & Street Fund

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:										
1XX	Salaries & Wages	$ 1,902,302	$ 2,227,732	$ 2,131,667	$ 2,131,667	$ 2,131,667	$ 2,178,614	$ 2,241,805	$ 46,947	2.2%
2XX	Benefits	635,922	724,828	740,968	740,968	740,968	706,018	752,231	(34,950)	-4.7%
3XX	Supplies	12,769	4,454	14,155	14,155	14,155	10,690	10,940	(3,465)	-24.5%
4XX	Services & Charges	1,008,581	851,586	485,675	493,675	493,675	554,825	494,325	61,150	12.4%
9XX	Interfund Charges	1,184,684	1,283,137	1,542,786	1,611,323	1,622,594	1,681,142	1,759,594	69,819	4.3%
	Subtotal Operating Exp	**$ 4,744,258**	**$ 5,091,736**	**$ 4,915,250**	**$ 4,991,788**	**$ 5,003,059**	**$ 5,131,289**	**$ 5,258,895**	**$ 139,501**	**2.8%**
Capital & 1-Time Funded:										
1/2XX	Personnel	182,812	122,172	-	5,000	5,000	-	-	(5,000)	-100.0%
3XX	Supplies	-	17,176	-	-	-	-	-	-	n/a
4XX	Services & Charges	63,126	1,774,779	27,393	397,795	397,795	25,097	27,606	(372,698)	-93.7%
6XX	Capital Outlay	-	111,073	-	449,096	449,096	-	-	(449,096)	-100.0%
9XX	Interfund Charges	338,449	92,157	46,316	197,507	119,595	83,739	40,762	(113,768)	-57.6%
	Subtotal One-time Exp	**$ 584,387**	**$ 2,117,357**	**$ 73,709**	**$ 1,049,398**	**$ 971,486**	**$ 108,836**	**$ 68,368**	**$ (940,562)**	**-89.6%**
	Total Expenditures	**$ 5,328,645**	**$ 7,209,093**	**$ 4,988,959**	**$ 6,041,186**	**$ 5,974,545**	**$ 5,240,125**	**$ 5,327,263**	**$ (801,061)**	**-13.3%**

PLANNING & PUBLIC WORKS BUILDING

Purpose & Description

The Building Division reviews and administers all building permits for compliance with federal, state, and City regulations; assists applicants in the development process while safeguarding the public's interest maintaining Lakewood's quality of life; manages construction permitting and building inspections in an efficient manner which achieves building safety and verifies compliance with all applicable requirements; provides timely construction inspections to ensure compliance with approved plans; ensure that development services and inspections performed by different agencies are coordinated and effective; and provides updated training to enable staff to make accurate determinations based on latest code standards; and supports the Planning Commission, the Landmarks & Heritage Advisory Board, and the City's Hearing Examiner.

Goals/Objectives

- Review plans and issue permits to safeguard life and property in compliance with city and state regulations.
- Conduct inspections to enforce codes to protect building occupants, ensuring safety and quality of life.
- Coordinate and work closely with outside agencies such as West Pierce Fire & Rescue, Pierce County Sewer, and Lakewood Water District during plan reviews, construction, and inspections.
- Manage construction permitting and building inspections in an efficient manner that achieves building safety and verifies compliance with all applicable requirements.
- Provide timely construction inspections to ensure compliance with approved plans.
- Provide updated training to enable staff to make accurate determinations based on the latest code standards.
- Work with engineers, architects, and developers to permit the use of modern technical methods, devices, and improvements.
- Conduct administrative dangerous building abatement hearings as required.
- Coordinate dangerous building abatements and other enforcement actions with CSRT.
- Manage the Division to link cost recovery to the cost of providing service while ensuring continuity of services.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	685,967	796,124	821,126	821,126	821,126	803,843	822,775	(17,283)	-2.1%
2XX	Benefits	254,506	295,048	280,993	280,993	280,993	276,254	296,229	(4,739)	-1.7%
3XX	Supplies	4,401	802	2,600	2,600	2,600	4,350	4,350	1,750	67.3%
4XX	Services & Charges	796,516	702,042	265,365	265,365	265,365	270,970	270,970	5,605	2.1%
9XX	Interfund Charges	373,227	370,957	494,062	523,670	521,728	542,840	567,688	19,170	3.7%
	Subtotal Operating Exp	**$ 2,114,616**	**$ 2,164,973**	**$ 1,864,146**	**$ 1,893,754**	**$ 1,891,812**	**$ 1,898,257**	**$ 1,962,012**	**$ 4,503**	**0.2%**
Capital & 1-Time Funded:										
4XX	Services & Charges	-	37,828	-	-	-	-	-	-	n/a
9XX	Interfund Charges	112,358	23,035	11,265	26,574	(9,503)	24,114	13,618	(2,460)	-9.3%
	Subtotal One-time Exp	**$ 112,358**	**$ 60,863**	**$ 11,265**	**$ 26,574**	**$ (9,503)**	**$ 24,114**	**$ 13,618**	**$ (2,460)**	**-9.3%**
	Total Expenditures	**$ 2,226,974**	**$ 2,225,836**	**$ 1,875,411**	**$ 1,920,328**	**$ 1,882,309**	**$ 1,922,371**	**$ 1,975,630**	**$ 2,043**	**0.1%**

PLANNING & PUBLIC WORKS PLANNING

Purpose/Description

Current Planning:
Reviews and administers all land-use applications and related development permits for compliance with federal, state, and City regulations; provides support and recommendations to the Site Plan Review Committee and Hearings Examiner and facilitates pre-submission conferences; assists applicants in the development process while safeguarding the public's interest in maintaining Lakewood's quality of life; and supports the Planning Commission and the City's Hearing Examiner. The division also closely monitors related ordinances for enforcement of environmental quality, wetland, and tree regulations. The division frequently participates in strategic implementation plans at the direction of the Council for specific planning projects. Implementation of strategic plans frequently leads to additional site design review standards.

Long-Range Planning:
The Long-Range portion of the planning division manages the city's comprehensive plan, subarea plans, the Neighborhood Coordination Program, supports the planning commission actions, creates and maintains long-range plans and regulations to carry out those plans for both the entire city and smaller portions such as individual neighborhoods throughout the city. Coordinates with other counties and cities, the Puget Sound Regional Council, the Pierce County Regional Council, Pierce County Growth Management Coordination Committee, Sound Transit, Pierce Transit, the Clover Park School District, local community and technical colleges, Joint Base Lewis McChord, regional and state agencies, Continuum of Care and other homelessness organizations, etc.

Goals/Objectives

Current Planning services include:
- Process land use permits applications in a timely fashion for compliance with federal, state, and city regulations.
- Provide support and recommendations to the Hearings Examiner.
- Facilitate pre-application conferences.
- Support the and the City's Hearing Examiner.
- Respond to public inquiries regarding development applications & land use regulation.
- Ensure new development is consistent with Comprehensive Plan.
- Work individually with major developments in the City to resolve issues emerging as development progresses.

Long Range planning services include:
- Revise the current land use and development regulations.
- Conduct policy studies and research.
- Track and analysis of relevant pending legislation and case law.
- Provide supervision to the South Sound Military Communities Partnership staff.
- Track census/demographic/population information.
- Provide public information and outreach.
- Coordinate annexations.

Financial Information

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:										
1XX	Salaries & Wages	811,457	936,270	758,143	758,143	758,143	789,460	818,800	31,317	4.1%
2XX	Benefits	244,799	270,617	266,726	266,726	266,726	225,202	239,162	(41,524)	-15.6%
3XX	Supplies	6,111	301	1,650	1,650	1,650	1,500	1,500	(150)	-9.1%
4XX	Services & Charges	148,490	72,359	35,840	35,840	35,840	20,715	20,715	(15,125)	-42.2%
9XX	Interfund Charges	363,678	404,356	487,097	513,711	512,111	534,538	565,619	20,827	4.1%
	Subtotal Operating Exp	**$ 1,574,535**	**$ 1,683,904**	**$ 1,549,456**	**$ 1,576,070**	**$ 1,574,470**	**$ 1,571,415**	**$ 1,645,796**	**$ (4,655)**	**-0.3%**
Capital & 1-Time Funded:										
4XX	Services & Charges	43,945	267,066	27,393	355,295	355,295	25,097	27,606	(330,198)	-92.9%
6XX	Capital Outlay	-	-	-	449,096	449,096	-	-	(449,096)	-100.0%
9XX	Interfund Charges	91,158	27,258	20,892	92,491	71,487	20,139	11,839	(72,352)	-78.2%
	Subtotal One-time Exp	**$ 241,866**	**$ 294,324**	**$ 48,285**	**$ 896,882**	**$ 875,878**	**$ 45,236**	**$ 39,445**	**$ (851,646)**	**-95.0%**
	Total Expenditures	**$ 1,816,401**	**$ 1,978,228**	**$ 1,597,741**	**$ 2,472,952**	**$ 2,450,348**	**$ 1,616,651**	**$ 1,685,241**	**$ (856,301)**	**-34.6%**

PLANNING & PUBLIC WORKS ECONOMIC DEVELOPMENT

Purpose & Description

The Economic Development Division improves the economic well-being of Lakewood through efforts that increase job creation, job retention, tax base enhancements and quality of life.

Goals/Objectives

- Identify underutilized & underdeveloped properties-create specific, directed plans for targeted investment areas & corridors.
- Conduct business expansion/retention interviews and perform follow-up assignments as necessary.
- Pursue industrial business recruitment to diversify and strengthen the City's tax base.
- Increase the number of jobs that go to Lakewood citizens by coordinating economic development efforts with employment placement.
- Increase the availability of middle-market housing stock; Seek investors & developers to build more market-rate housing.
- Promote policies, programs, and services that support a diverse local economy providing a range of goods and services, that support existing local businesses and that, encourage new, independent business ventures.
- Create marketing, promotion and image plans (primary lead: joint assignment between the City's Communications Manager and Economic Development)
- Conduct developer forums and/or focus group discussions.
- Track developer leads and inquiries.
- Act as ombudsman/permit facilitator to new and relocating projects.
- Publish monthly newsletters and editorials, and quarterly economic indicators reports.
- Develop and implement department of revenue plan for business licensing, including updated fee schedule.
- Maintain efficient and timely approvals of all business licenses.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	201,212	208,083	150,024	150,024	150,024	170,376	180,264	20,352	13.6%
2XX	Benefits	69,642	66,215	53,210	53,210	53,210	51,337	55,152	(1,873)	-3.5%
3XX	Supplies	-	410	1,005	1,005	1,005	240	240	(765)	-76.1%
4XX	Services & Charges	36,517	48,937	156,470	161,470	161,470	168,240	168,240	6,770	4.2%
9XX	Interfund Charges	53,539	70,970	66,792	71,669	70,359	72,666	75,532	997	1.4%
	Subtotal Operating Exp	**$ 360,910**	**$ 394,615**	**$ 427,501**	**$ 437,378**	**$ 436,068**	**$ 462,859**	**$ 479,428**	**$ 25,481**	**5.8%**
Capital & 1-Time Funded:										
3XX	Supplies	-	17,176	-	-	-	-	-	-	n/a
4XX	Services & Charges	19,181	1,364,573	-	42,500	42,500	-	-	(42,500)	-100.0%
9XX	Interfund Charges	16,135	4,589	1,812	15,115	11,218	3,343	1,856	(11,772)	-77.9%
	Subtotal One-time Exp	**$ 35,316**	**$ 1,386,338**	**$ 1,812**	**$ 57,615**	**$ 53,718**	**$ 3,343**	**$ 1,856**	**$ (54,272)**	**-94.2%**
	Total Expenditures	**$ 396,226**	**$ 1,780,953**	**$ 429,313**	**$ 494,993**	**$ 489,786**	**$ 466,202**	**$ 481,284**	**$ (28,791)**	**-5.8%**

PLANNING & PUBLIC WORKS GEOGRAPHICAL INFORMATION SYSTEMS

Purpose/Description

The division provides geographical information services which include developing and maintaining the city's spatial database, producing maps, analyzing data, generating reports, providing employee training, and developing user-friendly interfaces for employee and public to the city's GIS (Geographical Information System).

Goals/Objectives

- Create, manage and analyze data and maps.

Financial Information

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	21,923	109,224	112,728	112,728	112,728	116,664	116,664	3,936	3.5%
2XX	Benefits	11,295	48,553	48,583	48,583	48,583	54,868	57,697	6,285	12.9%
	Subtotal Operating Exp	**$ 33,218**	**$ 157,777**	**$ 161,311**	**$ 161,311**	**$ 161,311**	**$ 171,532**	**$ 174,361**	**$ 10,221**	**6.3%**
Capital & 1-Time Funded:										
	Subtotal One-time Exp	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
	Total Expenditures	**$ 33,218**	**$ 157,777**	**$ 161,311**	**$ 161,311**	**$ 161,311**	**$ 171,532**	**$ 174,361**	**$ 10,221**	**6.3%**

PLANNING & PUBLIC WORKS ENGINEERING & CAPITAL PROJECTS

Purpose and Description

The Engineering and Capital Projects Division of the Planning and Public Works Department is responsible for the City's street and drainage infrastructure. The Division supports safe and efficient transportation through asset management, development review, engineering services, and delivery of capital improvements within the public right-of-way.

Engineering

The Engineering Division supports public health, safety, and welfare through planning, construction, and maintenance support for the City's transportation, stormwater, and sanitary sewer systems.

Key responsibilities include:

- Reviewing private development projects for compliance with City transportation and stormwater standards.
- Managing transportation, stormwater, and sanitary sewer assets and ensuring development-related improvements meet City standards.
- Providing street, traffic, and stormwater engineering services.
- Managing neighborhood traffic control, traffic signal timing and coordination, street and school-zone lighting, and pavement markings.
- Managing right-of-way permitting and inspection and ensuring NPDES permit compliance.

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Capital Projects

The Capital Projects Division provides professional engineering and construction services and manages capital improvements for transportation, traffic signals, and utility infrastructure.

Key responsibilities include:

- Developing and managing the City's capital improvement program.
- Preparing and pursuing transportation grants through multiple funding agencies.
- Overseeing the pavement management system and minor capital repairs.
- Managing the City's 13 bridges.
- Developing the 6-Year Transportation Improvement Plan.
- Providing staff support and serving as the City liaison for WSDOT-funded projects.

Planning & Public Works Engineering Services & Capital Projects

Goals/Objectives

Engineering

- Support implementation of annual Surface Water Management and Sanitary Sewer capital projects.
- Implement the stormwater management program and ensure compliance with NPDES Phase II and applicable state and federal requirements.
- Support sanitary sewer connections for properties in the Woodbrook and Tillicum neighborhoods.
- Provide development review services for the Planning & Public Works Department.
- Manage contracts for stormwater infrastructure cleaning, street sweeping, and streetlight repairs.
- Manage the traffic signal maintenance contract with Pierce County.
- Provide staff support to the American Lake Management District to manage aquatic weeds.

Capital Projects

- Provide professional engineering and construction administration services.
- Maintain an overall pavement condition rating above 70 and use the pavement management system to prioritize maintenance and preservation projects.
- Develop bid-ready engineering documents for minor transportation preservation projects, including chip seals, pavement patching, and other maintenance activities.
- Update and implement the annual 6-Year Transportation Improvement Program (TIP), including pursuing grant funding.
- Implement recommendations from the Non-Motorized Plan, including high-priority pedestrian and bicycle improvements.
- Ensure compliance with reporting and other requirements for federally funded projects.
- Serve as the City's liaison with WSDOT Local Programs.

Planning & Public Works Engineering Services & Capital Projects

Financial Information

Street Fund:

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:										
1XX	Salaries & Wages	181,744	178,030	289,646	289,646	289,646	298,271	303,302	8,625	3.0%
2XX	Benefits	55,679	44,396	91,456	91,456	91,456	98,357	103,991	6,901	7.5%
3XX	Supplies	2,257	2,941	8,900	8,900	8,900	4,600	4,850	(4,300)	-48.3%
4XX	Services & Charges	27,059	28,248	28,000	31,000	31,000	94,900	34,400	63,900	206.1%
9XX	Interfund Charges	394,241	436,853	494,834	502,273	518,396	531,098	550,755	28,825	5.7%
	Subtotal Operating Exp	**$ 660,979**	**$ 690,468**	**$ 912,836**	**$ 923,275**	**$ 939,398**	**$ 1,027,226**	**$ 997,298**	**$ 103,951**	**11.3%**
Capital & 1-Time Funded:										
1/2XX	Personnel	76,049	122,172	-	5,000	5,000	-	-	(5,000)	-100.0%
4XX	Services & Charges	-	105,312	-	-	-	-	-	-	n/a
6XX	Capital Outlay	-	111,073	-	-	-	-	-	-	n/a
9XX	Interfund Charges	118,798	37,275	12,347	63,327	46,393	36,143	13,449	(27,184)	-42.9%
	Subtotal One-time Exp	**$ 194,847**	**$ 375,832**	**$ 12,347**	**$ 68,327**	**$ 51,393**	**$ 36,143**	**$ 13,449**	**$ (32,184)**	**-47.1%**
	Total Expenditures	**$ 855,826**	**$ 1,066,300**	**$ 925,183**	**$ 991,602**	**$ 990,791**	**$ 1,063,369**	**$ 1,010,747**	**$ 71,767**	**7.2%**

Surface Water Management Fund:

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:										
1XX	Salaries & Wages	580,519	530,031	1,023,194	1,093,194	1,093,194	1,120,700	1,146,558	27,506	2.5%
2XX	Benefits	234,307	198,146	377,976	377,976	377,976	422,007	446,019	44,031	11.6%
3XX	Supplies	1,124	2,425	3,200	3,200	3,200	3,100	3,100	(100)	-3.1%
4XX	Services & Charges	597,916	713,400	615,149	832,942	832,942	612,605	620,605	(220,337)	-26.5%
5XX	Intergovernmental	284,700	284,700	284,700	284,700	284,700	284,700	284,700	-	0.0%
7XX	Debt Svc-Principal	457,355	463,715	470,160	470,160	470,160	476,695	483,320	6,535	1.4%
8XX	Debt Svc-Interest/Issue	43,640	37,283	30,837	30,837	30,837	24,302	17,676	(6,535)	-21.2%
9XX	Interfund Charges	253,204	287,249	331,595	342,863	342,103	346,476	361,639	3,613	1.1%
	Subtotal Operating Exp	**$ 2,452,765**	**$ 2,516,949**	**$ 3,136,812**	**$ 3,435,873**	**$ 3,435,112**	**$ 3,290,585**	**$ 3,363,617**	**$ (145,287)**	**-4.2%**
Capital & 1-Time Funded:										
1/2XX	Personnel	6,003	4,287	-	141,964	141,964	-	-	(141,964)	-100.0%
4XX	Services & Charges	92,109	154,231	20,939	145,725	145,725	42,068	42,068	(103,657)	-71.1%
5XX	Intergovernmental	984,326	2,174,611	357,700	1,500,978	1,657,208	-	470,591	(1,500,978)	-100.0%
6XX	Capital Outlay	-	100,146	398,579	870,000	870,000	995,000	1,520,000	125,000	14.4%
9XX	Interfund Charges	69,610	18,586	10,664	36,911	29,759	9,006	3,677	(27,905)	-75.6%
	Subtotal One-time Exp	**$ 1,152,048**	**$ 2,451,861**	**$ 787,882**	**$ 2,695,578**	**$ 2,844,656**	**$ 1,046,074**	**$ 2,036,336**	**$ (1,649,504)**	**-61.2%**
	Total Expenditures	**$ 3,604,813**	**$ 4,968,810**	**$ 3,924,694**	**$ 6,131,451**	**$ 6,279,768**	**$ 4,336,659**	**$ 5,399,953**	**$ (1,794,791)**	**-29.3%**

PLANNING & PUBLIC WORKS HOUSING & COMMUNITY SERVICES

Purpose & Description

The Housing & Community Services Division includes Abatement Program, Rental Housing Safety Program (RHSP), 1406 Affordable Housing Program, Community Development Block Grant (CDBG) and Neighborhood Stabilization Program (NSP). CDBG funds are federal grants received under the CDBG provision authorized by Title I of the Housing and Community Development Act of 1974. Included in this entitlement are the CDBG, HOME Investment Partnerships Program (HOME), National Stabilization Program (NSP), and the Section 108 Loan Fund. Based on the City's Consolidated Plan submitted to the U.S. Department of Housing and Urban Development (HUD), annual direct grants can be used by Lakewood to revitalize neighborhoods, expand affordable housing and economic opportunities, and/or improve community facilities and services, principally to benefit low-and moderate-income persons. Administer the projects and programs listed in the City's Consolidated Annual Action Plan.

Goals/Objectives

- Facilitate the development and implementation of two Section 108 loan program.
- Manage/monitor the City's abatement and housing revolving fund programs.
- Work with Habitat for Humanity to develop a homeownership program in the Lake City Neighborhood.
- Target infrastructure improvements in low-income neighborhoods where roadways, sidewalks, and lighting improvements are deficient.
- Administer the Rental Housing Safety Program.
- Administer 1406 Affordable Housing Program

PLANNING & PUBLIC WORKS HOUSING & COMMUNITY SERVICES

Financial Information

This fund includes property abatement, rental housing safety program and 1406 affordable housing programs. Only new allocations are accounted for in the proposed 2027/2028 budget. Remaining balances from 2026 will be rolled over into 2027.

Property Abatement/Rental Housing Safety Program/1406 Affordable Housing:

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:										
1XX	Salaries & Wages	204,649	226,826	42,696	42,696	42,696	251,437	260,745	208,741	488.9%
2XX	Benefits	75,844	80,054	14,983	14,983	14,983	93,638	101,297	78,655	525.0%
3XX	Supplies	1,201	1,368	-	-	-	-	-	-	n/a
4XX	Services & Charges	118,262	84,414	428,946	1,457,273	1,495,795	104,000	104,000	(1,353,273)	-92.9%
9XX	Interfund Charges	21,250	-	-	-	-	-	-	-	n/a
	Subtotal Operating Exp	**$ 421,205**	**$ 392,662**	**$ 486,625**	**$ 1,514,952**	**$ 1,553,474**	**$ 449,075**	**$ 466,042**	**$ (1,065,877)**	**-70.4%**
Capital & 1-Time Funded:										
5XX	Intergovernmental	640,000	-	-	-	-	-	-	-	n/a
	Subtotal One-time Exp	**$ 640,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
	Total Expenditures	**$ 1,061,205**	**$ 392,662**	**$ 486,625**	**$ 1,514,951**	**$ 1,553,475**	**$ 449,075**	**$ 466,043**	**$ (1,065,876)**	**-70.4%**

CDBG:

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:										
1XX	Salaries & Wages	176,575	165,274	-	2,170,365	2,170,365	160,471	163,279	(2,009,894)	-92.6%
2XX	Benefits	58,715	55,116	-	-	-	48,521	51,485	48,521	n/a
3XX	Supplies	931	1,951	-	-	-	-	-	-	n/a
4XX	Services & Charges	144,292	715,413	550,000	3,679,756	3,680,356	356,008	330,236	(3,323,748)	-90.3%
	Total Expenditures	**$ 380,513**	**$ 937,754**	**$ 550,000**	**$ 5,850,121**	**$ 5,850,721**	**$ 565,000**	**$ 545,000**	**$ (5,285,121)**	**-90.3%**

Neighborhood Stabilization Program:

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:										
4XX	Services & Charges	-	-	45,500	45,500	45,500	-	-	(45,500)	-100.0%
5XX	Intergovernmental	-	-	-	14,148	14,148	-	-	(14,148)	-100.0%
	Total Expenditures	**$ -**	**$ -**	**$ 45,500**	**$ 59,648**	**$ 59,648**	**$ -**	**$ -**	**$ (59,648)**	**-100.0%**

PLANNING & PUBLIC WORKS SOUTH SOUND MILITARY COMMUNITIES PARTNERSHIP

Purpose & Description

The City of Lakewood serves as the fiscal agent for SSMCP (South Sound Military Communities Partnership). SSMCP works to address issues that affect military and civilian communities around Joint Base Lewis-McChord (JBLM) and to foster outcomes that are mutually beneficial for the South Sound region. One of the SSMCP's primary assignments is studying how to increase safety in the area known as the "McChord Field North Clear Zone" near JBLM.

SSMCP has identified five main objectives for the North Clear Zone Project:

1. Ensure public and air safety;
2. Bring use of the North Clear Zone into Federal Aviation Administration & Department of Defense regulatory compliance;
3. Preserve JBLM "Mission Assurance";
4. Maintain full operational capacity and capability; and
5. Implement the 2015 JBLM Joint Land Use Study (JLUS).

Goals/Objectives

- Implement 2015 JBLM Joint Land Use Study.
- Develop a path to resolve McChord Airfield North Clear Zone (NCZ) Encroachment.
- Monitor & support transportation improvement efforts in the JBLM Corridor.
- Conduct periodic JBLM Needs & Preferences Survey, circulate results.
- Engage with subject matter experts and community partners to update and address SSMCP priorities.
- Develop an SSMCP business plan.
- Educate leaders and advocate at state and federal levels.
- Enhance and expand regional SSMCP membership, participation and collaboration.
- Seek additional mid- and long-term funding for SSMCP's staffing and operationally/review update the City's Comprehensive Plan as necessary.
- Support active duty, veteran & military family workforce development, healthcare, & social services.

Financial Information

The proposed 2027 and 2028 budget is based on current year estimates. The budgets will be revised following the SSMCP's Executive Leadership Team approval, which is expected to occur in late 2026.

Obj		2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Code	Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
Operating Expenditure:										
1XX	Salaries & Wages	218,111	178,649	235,624	235,624	235,624	226,494	235,728	(9,130)	-3.9%
2XX	Benefits	52,940	39,982	56,556	56,556	56,556	35,864	37,290	(20,692)	-36.6%
3XX	Supplies	11,088	5,125	-	-	-	-	-	-	n/a
4XX	Services & Charges	46,691	51,599	60,370	195,911	181,912	46,033	52,592	(149,878)	-76.5%
	Subtotal Operating Exp	**$ 328,831**	**$ 275,355**	**$ 352,550**	**$ 488,091**	**$ 474,092**	**$ 308,391**	**$ 325,610**	**$ (179,700)**	**-36.8%**
Capital & 1-Time Funded:										
3XX	Supplies	209	-	-	-	-	-	-	-	n/a
4XX	Services & Charges	262,833	4,653	-	1,154,956	1,154,956	-	-	(1,154,956)	-100.0%
5XX	Intergovernmental	32,436	7,333	-	917	917	-	-	(917)	-100.0%
	Subtotal One-time Exp	**$ 295,478**	**$ 11,986**	**$ -**	**$ 1,155,873**	**$ 1,155,873**	**$ -**	**$ -**	**$ (1,155,873)**	**-100.0%**
	Total Expenditures	**$ 624,309**	**$ 287,341**	**$ 352,550**	**$ 1,643,964**	**$ 1,629,965**	**$ 308,391**	**$ 325,610**	**$ (1,335,573)**	**-81.2%**

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BUDGET BY FUND

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FUND 001: GENERAL FUND

Purpose/Description

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 current biennial budget, this 12% equates to $6.95M in 2027 and $7.12M in 2028 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 $1.16M in 2027 and $1.19M in 2028.

- ***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 $2.90M in 2027 and $2.97M in 2028.

- ***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 $2.90M in 2027 and $2.97M in 2028.

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 City's fiscal policy requires ongoing expenditures to be funded with ongoing revenues, therefore, beginning fund balance from prior year are primarily used for one-time and/or capital purpose.

The following pages present a sources and uses summary of the departmental budgets which comprise the General Fund. Also included is an expenditure by object summary.

FUND 001: GENERAL FUND (continued)

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	2027 Proposed - 2026 Adj $ Chg	2027 Proposed - 2026 Adj % Chg
REVENUES									
Taxes	**$34,067,545**	**$36,389,574**	**$36,968,895**	**$37,634,058**	**$40,684,775**	**$42,352,035**	**$43,549,900**	**$ 4,717,977**	**12.5%**
Property Tax	7,887,849	8,069,883	8,241,855	8,217,018	8,215,000	8,371,100	8,530,200	154,082	1.9%
Local Sales & Use Tax	15,005,306	16,040,469	15,840,000	16,040,000	18,619,315	18,627,235	19,186,100	2,587,235	16.1%
Sales/Parks	859,604	897,496	936,600	936,600	937,000	965,100	994,100	28,500	3.0%
Sales Tax 1/10th of 1% for Public Safety	-	-	-	700,000	1,101,700	2,204,400	2,270,500	1,504,400	214.9%
Brokered Natural Gas Use Tax	52,405	49,871	47,800	47,800	48,000	49,000	50,000	1,200	2.5%
Criminal Justice Sales Tax	1,538,344	1,605,417	1,666,200	1,666,200	1,670,000	1,728,400	1,788,900	62,200	3.7%
Admissions Tax	451,853	423,502	453,800	453,800	454,000	467,600	481,600	13,800	3.0%
Utility Tax	5,688,057	6,785,193	6,985,840	6,985,840	7,122,860	7,372,100	7,630,100	386,260	5.5%
Leasehold Tax	9,596	8,138	6,900	6,900	6,900	7,000	7,100	100	1.4%
Gambling Tax	2,574,532	2,509,606	2,789,900	2,579,900	2,510,000	2,560,100	2,611,300	(19,800)	-0.8%
Franchise Fees	**4,662,778**	**4,820,565**	**5,048,300**	**5,048,300**	**4,777,400**	**4,900,200**	**5,026,400**	**(148,100)**	**-2.9%**
Cable, Water, Sewer, Solid Waste	3,371,221	3,503,215	3,678,200	3,678,200	3,411,800	3,514,100	3,619,500	(164,100)	-4.5%
Tacoma Power	1,291,557	1,310,791	1,370,100	1,370,100	1,365,600	1,386,100	1,406,900	16,000	1.2%
Small Cell	-	6,559	-	-	-	-	-	-	n/a
Development Service Fees	**5,283,125**	**6,691,837**	**4,875,360**	**4,875,360**	**3,401,496**	**3,064,800**	**3,077,100**	**(1,810,560)**	**-37.1%**
Building Permits	2,894,221	5,235,932	2,513,360	2,513,360	2,648,000	2,659,500	2,671,000	146,140	5.8%
Plan Review/Plan Check Fees	2,253,598	1,073,326	2,264,500	2,264,500	211,200	211,700	212,300	(2,052,800)	-90.7%
Other Zoning/Development Fees	135,305	382,580	97,500	97,500	542,296	193,600	193,800	96,100	98.6%
Licenses & Permits	**463,137**	**559,274**	**588,000**	**588,000**	**588,000**	**605,500**	**623,600**	**17,500**	**3.0%**
Business License	298,315	442,970	455,300	455,300	455,300	468,900	482,900	13,600	3.0%
Alarm Permits & Fees	136,481	91,264	97,900	97,900	97,900	100,800	103,800	2,900	3.0%
Animal Licenses	28,341	25,040	34,800	34,800	34,800	35,800	36,900	1,000	2.9%
State Shared Revenues	**1,398,084**	**1,406,171**	**1,523,600**	**1,523,600**	**1,554,300**	**1,524,300**	**1,554,700**	**700**	**0.0%**
Criminal Justice	263,373	285,631	207,300	207,300	283,400	292,600	298,400	85,300	41.1%
Criminal Justice High Crime	213,303	225,059	311,100	311,100	346,000	351,200	358,200	40,100	12.9%
Liquor Excise Tax	437,143	413,718	511,400	511,400	431,700	405,500	413,600	(105,900)	-20.7%
Liquor Board Profits	484,265	481,763	493,800	493,800	493,200	475,000	484,500	(18,800)	-3.8%
Intergovernmental	**548,669**	**458,361**	**533,700**	**348,648**	**348,648**	**356,300**	**365,100**	**7,652**	**2.2%**
Police FBI & Other Misc	12,860	10,760	12,900	15,400	15,400	15,400	15,400	-	0.0%
Police-Animal Svcs-Steilacoom	22,123	22,682	21,700	21,700	21,700	22,000	22,700	300	1.4%
Police-Animal Svcs-Dupont	38,710	39,444	40,200	40,200	40,200	40,800	42,000	600	1.5%
Police-South Sound 911 Investigations	47,690	46,121	40,000	49,000	49,000	49,000	49,000	-	0.0%
Muni Court-Town of Steilacoom Contract	66,242	88,476	233,700	113,354	113,354	116,800	120,300	3,446	3.0%
Muni Court-City of Dupont	361,044	250,878	185,200	108,994	108,994	112,300	115,700	3,306	3.0%
Charges for Services & Fees	**1,690,326**	**2,260,609**	**1,396,400**	**1,406,400**	**2,030,300**	**2,039,000**	**2,047,800**	**632,600**	**45.0%**
Parks & Recreation Fees	280,557	267,640	250,800	250,800	250,800	253,800	256,800	3,000	1.2%
Police - Various Contracts	35,616	45,590	14,500	14,500	12,500	12,700	12,900	(1,800)	-12.4%
Police - Towing Impound Fees	-	-	-	-	-	-	-	-	n/a
Police - Extra Duty	1,175,816	1,504,239	775,000	775,000	1,400,000	1,400,000	1,400,000	625,000	80.6%
Police - WSH Comm Policing Program	197,390	439,805	355,000	365,000	365,000	370,500	376,100	5,500	1.5%
Other	946	3,335	1,100	1,100	2,000	2,000	2,000	900	81.8%
Fines & Forfeitures	**1,312,331**	**1,425,531**	**1,263,600**	**1,263,600**	**1,283,490**	**1,322,000**	**1,361,600**	**58,400**	**4.6%**
Municipal Court	291,236	310,287	263,600	263,600	333,490	343,500	353,700	79,900	30.3%
Photo Infraction	1,021,095	1,115,244	1,000,000	1,000,000	950,000	978,500	1,007,900	(21,500)	-2.2%

FUND 001: GENERAL FUND (continued)

Sources & Uses (continued)

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	2027 Proposed - 2026 Adj $ Chg	2027 Proposed - 2026 Adj % Chg
REVENUES (continued)									
Miscellaneous/Interest/Other	**628,780**	**711,906**	**435,848**	**435,848**	**418,325**	**424,700**	**431,200**	**(11,148)**	**-2.6%**
Interest Earnings	531,966	441,000	371,748	371,748	368,850	374,400	380,100	2,652	0.7%
Penalties & Interest - Taxes	26,201	210,621	2,600	2,600	2,975	3,100	3,200	500	19.2%
Miscellaneous/Other	70,613	60,285	61,500	61,500	46,500	47,200	47,900	(14,300)	-23.3%
Interfund Transfers	**284,700**	**284,700**	**284,700**	**284,700**	**284,700**	**284,700**	**284,700**	**-**	**0.0%**
Transfer In - Fund 401 SWM	284,700	284,700	284,700	284,700	284,700	284,700	284,700	-	0.0%
Total Operating Revenues	**$ 50,339,476**	**$ 55,008,528**	**$ 52,918,403**	**$ 53,408,514**	**$ 55,371,434**	**$ 56,873,535**	**$ 58,322,100**	**$ 3,465,021**	**6.5%**
EXPENDITURES									
City Council	**181,860**	**175,210**	**188,158**	**189,158**	**189,158**	**187,507**	**187,516**	**(1,651)**	**-0.9%**
Legislative	181,860	175,184	184,708	185,708	185,708	184,057	184,066	(1,651)	-0.9%
Sister City	-	26	3,450	3,450	3,450	3,450	3,450	-	0.0%
City Manager	**1,082,243**	**1,063,974**	**1,145,140**	**1,289,490**	**1,268,616**	**1,303,837**	**1,357,639**	**14,347**	**1.1%**
Executive	711,751	742,476	756,244	806,394	785,520	793,495	828,671	(12,899)	-1.6%
Communications	370,492	321,498	388,895	483,096	483,096	510,342	528,968	27,246	5.6%
Municipal Court	**1,547,336**	**1,452,873**	**1,577,539**	**1,602,587**	**1,591,221**	**1,699,920**	**1,767,382**	**97,333**	**6.1%**
Judicial Services	1,216,631	1,117,355	1,171,358	1,196,405	1,185,040	1,366,556	1,428,073	170,151	14.2%
Professional Services	96,818	77,747	55,000	55,000	55,000	55,000	55,000	-	0.0%
Probation & Detention	233,887	257,771	351,181	351,181	351,181	278,364	284,309	(72,817)	-20.7%
Administrative Services	**2,535,654**	**2,797,918**	**2,680,121**	**3,465,229**	**3,467,799**	**3,699,981**	**3,995,477**	**234,752**	**6.8%**
Finance	1,693,456	1,668,561	1,915,621	1,986,189	1,988,759	2,049,191	2,139,687	63,002	3.2%
Non-Dept (City-Wide/Public Defender)	842,198	1,129,357	764,500	1,479,040	1,479,040	1,650,790	1,855,790	171,750	11.6%
Human Resources	**741,020**	**885,695**	**795,157**	**807,511**	**806,391**	**901,355**	**952,998**	93,844	11.6%
Human Resources	741,020	885,695	795,157	807,511	806,391	901,355	952,998	93,844	11.6%
Legal	**1,711,962**	**2,006,907**	**2,021,820**	**2,051,586**	**2,048,394**	**2,522,676**	**2,535,455**	**471,090**	**23.0%**
Civil Legal Services	1,045,034	984,667	1,339,159	1,358,294	1,357,068	1,094,617	1,150,036	(263,677)	-19.4%
Criminal Prosecution Services	173,797	355,716	226,699	226,699	226,699	456,000	456,000	229,301	101.1%
City Clerk	388,491	474,771	345,962	356,593	354,627	792,058	819,419	435,466	122.1%
Election	104,640	191,753	110,000	110,000	110,000	180,000	110,000	70,000	63.6%
Planning & Public Works	**4,083,279**	**4,401,268**	**4,002,414**	**4,068,513**	**4,063,661**	**4,104,063**	**4,261,598**	**35,550**	**0.9%**
Planning	1,574,535	1,683,904	1,549,456	1,576,070	1,574,470	1,571,415	1,645,796	(4,655)	-0.3%
GIS	33,218	157,777	161,311	161,311	161,311	171,532	174,361	10,221	6.3%
Building	2,114,616	2,164,973	1,864,146	1,893,754	1,891,812	1,898,257	1,962,012	4,503	0.2%
Eonomic Development	360,910	394,615	427,501	437,378	436,068	462,859	479,428	25,481	5.8%
Parks, Recreation & Community Services	**3,468,707**	**4,069,640**	**4,198,293**	**4,232,229**	**4,207,445**	**4,492,197**	**4,596,230**	**259,968**	**6.1%**
Human Services	480,517	590,847	615,836	615,836	615,836	639,841	651,741	24,005	3.9%
Administration	357,379	458,507	484,469	487,283	482,118	494,138	500,479	6,855	1.4%
Recreation	584,665	529,416	562,818	539,818	539,818	584,067	597,416	44,249	8.2%
Senior Services	206,700	189,247	223,205	223,205	223,205	221,731	224,625	(1,474)	-0.7%
Parks Facilities	884,024	1,051,730	1,013,579	1,034,415	1,027,756	1,272,347	1,320,870	237,932	23.0%
Fort Steilacoom Park	645,453	772,133	802,601	833,070	826,372	774,813	786,310	(58,257)	-7.0%
Street Landscape Maintenance	309,969	477,759	495,785	498,602	492,340	505,260	514,789	6,658	1.3%

FUND 001: GENERAL FUND (continued)

Sources & Uses (continued)

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	2027 Proposed - 2026 Adj $ Chg	2027 Proposed - 2026 Adj % Chg
EXPENDITURES (continued)									
Police	**31,160,970**	**33,543,537**	**32,273,509**	**33,053,851**	**33,529,384**	**34,386,906**	**35,334,509**	**1,333,055**	**4.0%**
Command	5,543,599	6,833,650	7,181,538	7,668,669	7,519,203	7,630,054	7,887,462	(38,615)	-0.5%
Jail Service	1,032,138	832,752	1,100,000	1,330,000	1,330,000	1,330,000	1,330,000	-	0.0%
Dispatch Services/SS911	2,118,965	2,100,890	2,157,580	2,157,580	2,157,580	1,982,170	2,205,210	(175,410)	-8.1%
Investigations	4,804,757	5,617,330	4,609,685	4,609,685	4,609,685	5,448,344	5,546,621	838,659	18.2%
Patrol	10,934,912	10,327,397	11,424,835	11,424,835	11,424,835	10,501,970	10,759,718	(922,865)	-8.1%
Special Units	137,859	137,396	129,840	160,863	160,863	115,340	115,340	(45,523)	-28.3%
Special Response Team (SRT)	91,386	94,065	91,300	91,300	91,300	87,130	87,130	(4,170)	-4.6%
Neighborhood Policing Unit	1,344,466	1,716,037	1,069,274	1,069,274	1,069,274	1,780,271	1,812,907	710,997	66.5%
Contracted Svcs (Extra Duty, Rev Offset)	1,337,373	1,693,437	775,000	775,000	1,400,000	1,400,000	1,400,000	625,000	80.6%
Community Safety Resource Team (CSRT)	587,041	597,928	627,304	633,639	633,639	587,519	601,230	(46,120)	-7.3%
Training	763,739	892,290	678,676	678,676	678,676	780,338	785,767	101,662	15.0%
Traffic Policing	1,069,684	1,255,048	1,022,870	1,038,019	1,038,019	1,301,833	1,326,279	263,814	25.4%
Property Room	394,361	382,370	395,287	395,287	395,287	400,007	411,292	4,720	1.2%
Reimbursements	180,176	220,452	85,072	95,775	95,775	64,650	64,650	(31,125)	-32.5%
Support Svcs/Emergency Management	557	1,253	72,695	72,695	72,695	72,695	72,695	-	0.0%
Animal Control	441,010	459,862	462,553	462,553	462,553	478,585	502,208	16,032	3.5%
Road & Street/Camera Enforcement	378,947	381,382	390,000	390,000	390,000	426,000	426,000	36,000	9.2%
Interfund Transfers	**1,938,816**	**1,896,818**	**2,426,188**	**2,574,047**	**2,557,664**	**2,657,299**	**2,794,668**	**83,252**	**3.2%**
Transfer to Fund 101 Street	1,461,060	1,525,899	2,059,894	2,207,753	2,191,370	2,289,582	2,310,574	81,829	3.7%
Transfer to Fund 105 Abatement/RHSP	35,000	-	-	-	-	-	-	-	n/a
Transfer to Fund 201 GO Bond DS	442,756	370,919	366,294	366,294	366,294	367,718	484,094	1,424	0.4%
Total Operating Expenditures	**$ 48,451,848**	**$ 52,293,838**	**$ 51,308,339**	**$ 53,334,198**	**$ 53,729,733**	**$ 55,955,740**	**$ 57,783,471**	**$ 2,621,542**	**4.9%**
Oper Rev Over/(Under) Exp	**$ 1,887,629**	**$ 2,714,689**	**$ 1,610,064**	**$ 74,316**	**$ 1,641,701**	**$ 917,795**	**$ 538,629**	**$ 843,479**	**1135.0%**
OTHER FINANCING SOURCES									
Capital & Other 1-Time	**1,273,719**	**1,012,088**	**330,900**	**1,539,922**	**1,393,785**	**205,000**	**207,800**	**(1,334,922)**	**-86.7%**
Grants/Contributions/Donations/Other	1,273,719	933,546	330,900	1,515,085	1,268,785	77,600	78,000	(1,437,485)	-94.9%
Property Tax - for Future TIF Debt Service	-	78,542	-	24,837	125,000	127,400	129,800	102,563	412.9%
Transfers In	**1,380,955**	**632,764**	**3,704**	**3,704**	**361,996**	**-**	**-**	**(3,704)**	**-100.0%**
Transfer In - Property Abatement	640,000	-	-	-	-	-	-	-	n/a
Transfer In - LID Debt Service	332,169	55,764	3,704	3,704	3,704	-	-	(3,704)	-100.0%
Transfer In - LID Guaranty	53,000	-	-	-	-	-	-	-	n/a
Transfer In - Parks CIP	-	-	-	-	358,292	-	-	-	n/a
Transfer In - Transportation CIP	-	577,000	-	-	-	-	-	-	n/a
Transfer In - Information Technology	355,786	-	-	-	-	-	-	-	n/a
Total Other Financing Sources	**$ 2,654,674**	**$ 1,644,852**	**$ 334,604**	**$ 1,543,626**	**$ 1,755,781**	**$ 205,000**	**$ 207,800**	**$ (1,338,626)**	**-86.7%**

FUND 001: GENERAL FUND (continued)

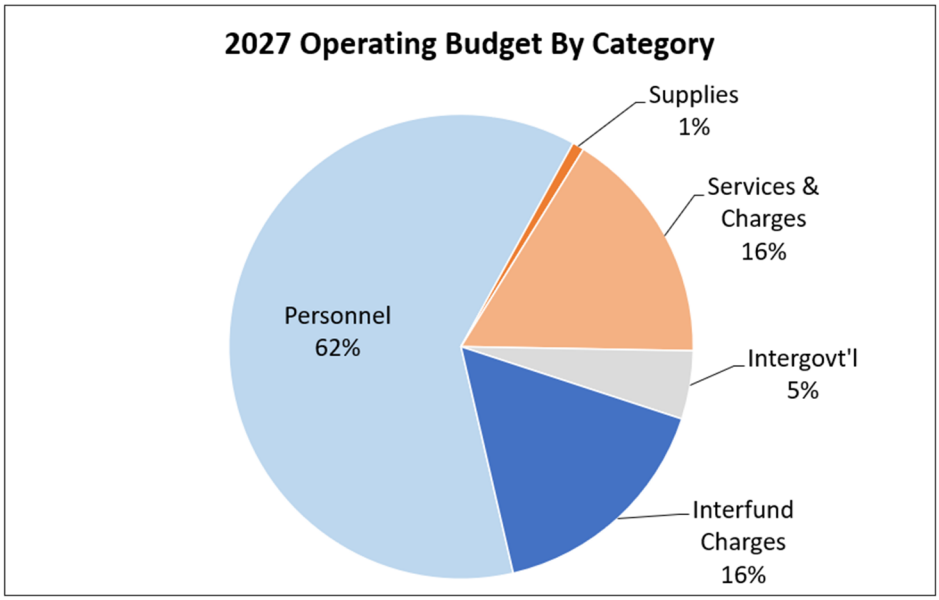
Sources & Uses (continued)

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	2027 Proposed - 2026 Adj $ Chg	2027 Proposed - 2026 Adj % Chg
OTHER FINANCING USES									
Capital & Other 1-Time	**3,047,366**	**3,465,277**	**1,170,439**	**5,146,905**	**5,009,861**	**939,667**	**390,596**	**(4,207,238)**	**-81.7%**
City Council	22,111	47,965	-	52,800	52,800	-	-	(52,800)	-100.0%
City Manager	164,627	188,648	4,548	422,232	414,386	123,826	3,543	(298,406)	-70.7%
Administrative Services/City-Wide	73,076	205,479	143,562	573,797	558,124	13,188	7,278	(560,609)	-97.7%
Planning & Public Works	389,539	1,741,525	61,362	981,071	920,093	72,694	54,918	(908,377)	-92.6%
Human Resources	33,443	16,663	5,941	194,115	186,269	6,812	3,829	(187,303)	-96.5%
Legal	142,245	65,977	167,709	1,179,770	1,156,301	20,149	11,234	(1,159,621)	-98.3%
Municipal Court	223,036	231,444	10,584	302,819	285,644	21,298	8,846	(281,521)	-93.0%
Parks, Recreation & Community Services	294,531	235,212	40,921	454,175	450,115	164,394	14,483	(289,781)	-63.8%
Police	1,704,759	732,363	735,814	986,127	986,127	517,305	286,464	(468,822)	-47.5%
Transfers Out	**2,115,542**	**1,967,068**	**580,663**	**641,912**	**622,533**	**529,939**	**644,234**	**(111,973)**	**-17.4%**
Transfer Out - Street	243,730	433,845	14,811	71,065	51,686	226,639	16,434	155,574	218.9%
Transfer Out - Abatement/RHSP	50,000	-	-	-	-	-	-	-	n/a
Transfer Out - Public Art	22,000	-	17,552	17,552	17,552	-	-	(17,552)	-100.0%
Transfer Out - SSMCP	75,000	88,749	75,000	75,000	75,000	75,000	75,000	-	0.0%
Transfer Out - ARPA	-	871,949							
Transfer Out - Police Financing	-	-	-	-	-	-	250,000	-	n/a
Transfer Out - Parks CIP	1,415,000	372,525	-	427,277	427,277	-	-	(427,277)	-100.0%
Transfer Out - Transportation CIP	309,812	200,000	473,300	51,018	51,018	228,300	302,800	177,282	347.5%
Total Other Financing Uses	**$ 5,162,908**	**$ 5,432,345**	**$ 1,751,103**	**$ 5,788,817**	**$ 5,632,394**	**$ 1,469,607**	**$ 1,034,830**	**$ (4,319,210)**	**-74.6%**
Total Revenue & Other Sources	**$ 52,994,150**	**$ 56,653,380**	**$ 53,253,007**	**$ 54,952,140**	**$ 57,127,215**	**$ 57,078,535**	**$ 58,529,900**	**$ 2,126,395**	**3.9%**
Total Expenditures & Other Uses	**$ 53,614,756**	**$ 57,726,182**	**$ 53,059,439**	**$ 59,123,011**	**$ 59,362,127**	**$ 57,425,347**	**$ 58,818,301**	**$ (1,697,664)**	**-2.9%**
Beginning Balance	**$ 13,497,864**	**$ 12,877,259**	**$ 8,313,221**	**$ 11,804,451**	**$ 11,804,451**	**$ 9,569,539**	**$ 9,222,727**	**$ (2,234,912)**	**-18.9%**
Ending Balance	**$ 12,877,259**	**$ 11,804,457**	**$ 8,506,789**	**$ 7,633,580**	**$ 9,569,539**	**$ 9,222,727**	**$ 8,934,327**	**$ 1,589,147**	**20.8%**
EFB as % of G/S Oper Rev	25.1%	21.1%	15.8%	14.0%	17.0%	15.9%	15.1%	1.90%	13.6%
Reserves - Total Target 12%	$ 6,154,934	$ 6,724,415	$ 6,506,787	$ 6,531,446	$ 6,765,616	$ 6,948,897	$ 7,123,685	417,451	6.4%
2% Contingency Reserves	$ 1,025,822	$ 1,120,736	$ 1,084,464	$ 1,088,574	$ 1,127,603	$ 1,158,150	$ 1,187,281	69,576	6.4%
5% General Fund Reserves	$ 2,564,556	$ 2,801,839	$ 2,711,161	$ 2,721,436	$ 2,819,007	$ 2,895,374	$ 2,968,202	173,938	6.4%
5% Strategic Reserves	$ 2,564,556	$ 2,801,839	$ 2,711,161	$ 2,721,436	$ 2,819,007	$ 2,895,374	$ 2,968,202	173,938	6.4%
Set Aside for Economic Dev Opportunity Fund	$ -	$ -	$ 2,000,000	$ -	$ -	$ -	$ -	-	n/a
Set Aside TIF Property Tax for TIF Debt Svc	$ -	$ 78,542	$ -	$ 103,379	$ 203,542	$ 330,942	$ 460,742	227,563	220.1%
Set Aside 1/10 of 1% Public Safety Sales Tax	$ -	$ -	$ -	$ -	$ -	$ 744,400	$ 1,349,900	744,400	n/a
Unreserved / (Shortfall):	$ 6,722,324	$ 5,001,499	$ (0)	$ 998,752	$ 2,600,381	$ 1,198,489	$ (0)	$ 199,737	20.0%

FUND 001: GENERAL FUND (continued)

Expenditure Object summary

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:										
1XX	Salaries & Wages	23,342,988	24,862,374	23,710,932	23,852,927	24,477,927	25,009,866	25,431,581	1,156,939	4.9%
2XX	Benefits	8,702,054	9,121,360	8,870,026	8,900,515	8,900,515	9,475,656	9,991,996	575,141	6.5%
3XX	Supplies	659,272	488,628	476,115	514,298	514,298	458,870	450,105	(55,428)	-10.8%
4XX	Services & Charges	8,101,802	8,342,649	7,313,758	8,352,333	8,352,333	9,201,986	9,593,218	849,653	10.2%
5XX	Intergovernmental	1,938,816	1,896,818	2,426,188	2,574,047	2,557,664	2,657,299	2,794,668	83,252	3.2%
6XX	Capital Outlay	15,643	-	-	-	-	-	-	-	n/a
9XX	Interfund Charges	5,691,273	7,582,012	8,511,321	9,140,079	8,926,996	9,152,062	9,521,903	11,983	0.1%
	Subtotal Operating Exp	**$ 48,451,848**	**$ 52,293,838**	**$ 51,308,339**	**$ 53,334,198**	**$ 53,729,733**	**$ 55,955,740**	**$ 57,783,471**	**$ 2,621,542**	**4.9%**
Capital & 1-Time Funded:										
1/2XX	Personnel	374,056	286,070	150,180	251,920	251,920	-	-	(251,920)	-100.0%
3XX	Supplies	17,038	32,791	-	795	795	31,200	13,200	30,405	3824.5%
4XX	Services & Charges	486,101	2,059,050	52,393	1,803,917	1,803,917	105,097	27,606	(1,698,820)	-94.2%
5XX	Intergovernmental	2,115,542	1,967,068	580,663	641,912	622,534	529,939	644,234	(111,973)	-17.4%
6XX	Capital Outlay	110	16,708	-	449,096	449,096	-	-	(449,096)	-100.0%
9XX	Interfund Charges	2,170,063	1,070,655	967,867	2,641,178	2,504,132	803,368	349,790	(1,837,810)	-69.6%
	Subtotal One-time Exp	**$ 5,162,908**	**$ 5,432,345**	**$ 1,751,103**	**$ 5,788,818**	**$ 5,632,394**	**$ 1,469,607**	**$ 1,034,830**	**$ (4,319,211)**	**-74.6%**
	Total Expenditures	**$ 53,614,756**	**$ 57,726,184**	**$ 53,059,442**	**$ 59,123,015**	**$ 59,362,127**	**$ 57,425,347**	**$ 58,818,301**	**$ (1,697,668)**	**-2.9%**



FUND 101: STREET FUND

Purpose/Description

The ***Street Fund*** is used to account for the receipts and disbursements associated with City planning, establishing, repairing and maintaining City streets, sidewalks, and appurtenances, including pedestrian and bicycle paths, lanes and routes. The fund is supported primarily by an interfund transfer from the General Fund, motor vehicle fuel tax and permits to a much lesser degree. Primary areas of service are transportation planning, traffic operations and maintenance, neighborhood traffic services, snow and ice response, and street maintenance.

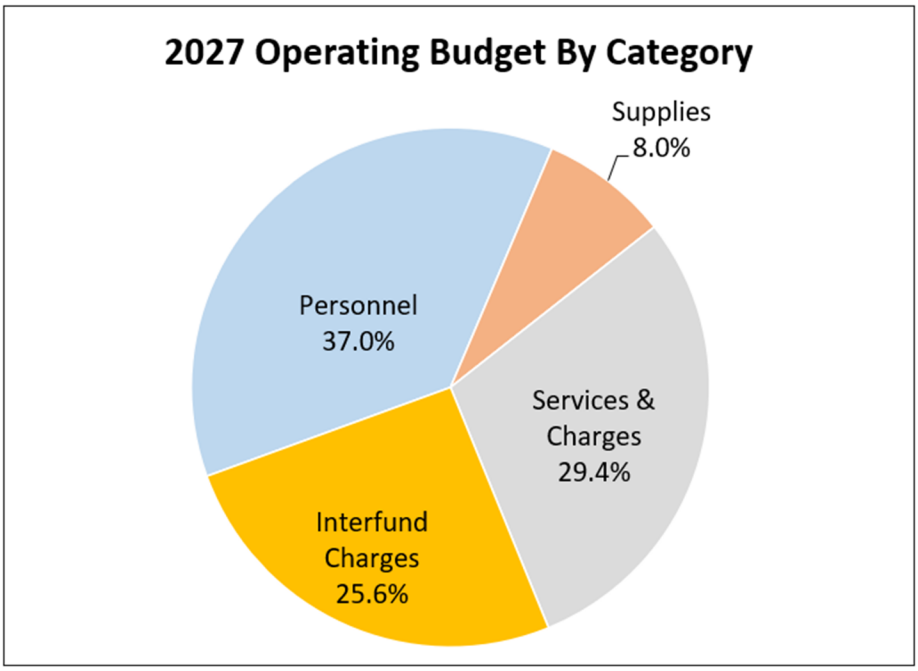
Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
Permits Fees	$ 136,434	$ 234,976	$ 204,700	$ 204,700	$ 193,200	$ 211,000	$ 217,000	$ 6,300	3.1%
Engineering Review Fees	59,432	45,800	79,600	79,600	79,600	82,000	84,000	2,400	3.0%
Motor Vehicle Fuel Tax	755,782	747,486	774,220	735,900	735,900	740,940	740,940	5,040	0.7%
Total Operating Revenues:	**$ 951,648**	**$ 1,028,262**	**$ 1,058,520**	**$ 1,020,200**	**$ 1,008,700**	**$ 1,033,940**	**$ 1,041,940**	**$ 13,740**	**1.3%**
EXPENDITURES									
Operations & Maintenance	1,773,979	1,865,751	2,205,578	2,304,678	2,260,672	2,296,295	2,355,217	(8,383)	-0.4%
Engineering & Capital	660,979	690,468	912,836	923,275	939,398	1,027,226	997,298	103,951	11.3%
Total Operating Expenditures:	**$ 2,434,958**	**$ 2,556,219**	**$ 3,118,414**	**$ 3,227,953**	**$ 3,200,070**	**$ 3,323,522**	**$ 3,352,514**	**$ 95,569**	**3.0%**
Oper Rev Over/(Under) Exp	**$ (1,483,310)**	**$ (1,527,957)**	**$ (2,059,894)**	**$ (2,207,753)**	**$ (2,191,370)**	**$ (2,289,582)**	**$ (2,310,574)**	**$ (81,829)**	**3.7%**
OTHER FINANCING SOURCES									
Grants	19,350	-	-	-	-	-	-	-	n/a
Judgments, Settlements/Misc	2,901	2,057	2,000	2,000	2,000	-	-	(2,000)	-100.0%
Permit Deposits for Prof Svcs	-	-	-	-	2,445	-	-	-	n/a
Transfer In-General Fund	1,704,789	1,959,744	2,074,705	2,278,818	2,243,056	2,516,221	2,327,008	237,403	10.4%
Total Other Financing Sources	**$ 1,727,040**	**$ 1,961,801**	**$ 2,076,705**	**$ 2,280,818**	**$ 2,247,501**	**$ 2,516,221**	**$ 2,327,008**	**$ 235,403**	**10.3%**
OTHER FINANCING USES									
Operations & Maintenance	$ 48,883	$ 58,013	$ 4,464	$ 4,738	$ 4,738	$ 190,497	$ 2,984	$ 185,759	3920.6%
Engineering & Capital	194,847	375,832	12,347	68,327	51,393	36,143	13,449	(32,184)	-47.1%
Total Other Financing Uses	**$ 243,730**	**$ 433,845**	**$ 16,811**	**$ 73,065**	**$ 56,132**	**$ 226,639**	**$ 16,433**	**$ 153,574**	**210.2%**
Total Rev & Other Sources	**$ 2,678,688**	**$ 2,990,063**	**$ 3,135,225**	**$ 3,301,018**	**$ 3,256,201**	**$ 3,550,161**	**$ 3,368,948**	**$ 249,143**	**7.5%**
Total Exp & Other Uses	**$ 2,678,688**	**$ 2,990,063**	**$ 3,135,225**	**$ 3,301,018**	**$ 3,256,201**	**$ 3,550,161**	**$ 3,368,948**	**$ 249,143**	**7.5%**
Beginning Fund Balance, 1/1	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Ending Fund Balance, 12/31	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**

FUND 101: STREET FUND (continued)

Expenditure Object Summary

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:										
1XX	Salaries & Wages	646,502	648,297	837,618	837,618	837,618	883,449	900,597	45,831	5.5%
2XX	Benefits	257,349	245,640	325,503	325,503	325,503	345,044	368,400	19,541	6.0%
3XX	Supplies	131,713	122,455	221,500	221,500	221,500	265,705	265,955	44,205	20.0%
4XX	Services & Charges	801,297	871,495	904,155	982,155	982,155	977,900	917,400	(4,255)	-0.4%
9XX	Interfund Charges	598,097	668,331	829,638	861,177	833,294	851,423	900,163	(9,754)	-1.1%
	Subtotal Operating Exp	**$ 2,434,958**	**$ 2,556,218**	**$ 3,118,414**	**$ 3,227,953**	**$ 3,200,070**	**$ 3,323,522**	**$ 3,352,514**	**$ 95,569**	**3.0%**
Capital & 1-Time Funded:										
1/2XX	Personnel	96,687	133,607	-	5,000	5,000	-	-	(5,000)	-100.0%
4XX	Services & Charges	18,654	145,413	-	-	-	-	-	-	n/a
9XX	Interfund Charges	128,389	43,752	16,811	68,065	51,131	226,640	16,433	158,575	233.0%
	Subtotal One-time Exp	**$ 243,730**	**$ 433,845**	**$ 16,811**	**$ 73,065**	**$ 56,132**	**$ 226,639**	**$ 16,433**	**$ 153,574**	**210.2%**
	Total Expenditures	**$ 2,678,688**	**$ 2,990,063**	**$ 3,135,225**	**$ 3,301,018**	**$ 3,256,201**	**$ 3,550,161**	**$ 3,368,947**	**$ 249,143**	**7.5%**



FUND 103: TRANSPORTATION BENEFIT DISTRICT FUND

Purpose & Description

The ***Transportation Benefit District Fund*** accounts for the $20 annual vehicle licensing fee (VLF) revenues used to fund specific transportation projects. Proceeds from the VLF are transferred to the Transportation CIP Fund to providing funding of those specific projects.

Sources & Use

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
$20 Vehicle Licensing Fee (net rev)	$ 805,600	$ 804,606	$ 835,000	$ 805,000	$ 805,000	$ 805,000	$ 805,000	$ -	0.0%
Interest Earnings	4,565	1,229	-	-	2,523	-	-	-	n/a
Total Revenues	**$ 810,165**	**$ 805,835**	**$ 835,000**	**$ 805,000**	**$ 807,523**	**$ 805,000**	**$ 805,000**	**$ -**	**0.0%**
EXPENDITURES									
Transfer Out-Debt Service	-	374,099	835,000	696,188	696,188	697,000	697,500	812	0.1%
Transfer Out-Transportation CIP	999,924	-	-	-	-	673,600	107,500	673,600	n/a
Total Expenditures	**$ 999,924**	**$ 374,099**	**$ 835,000**	**$ 696,188**	**$ 696,188**	**$ 1,370,600**	**$ 805,000**	**$ 674,412**	**96.9%**
Rev Over/(Under) Exp	**$ (189,759)**	**$ 431,736**	**$ -**	**$ 108,812**	**$ 111,335**	**$ (565,600)**	**$ -**	**$ (674,412)**	**-619.8%**
Beginning Fund Balance, 1/1	**$ 212,288**	**$ 22,529**	**$ -**	**$ 454,265**	**$ 454,265**	**$ 565,600**	**$ -**	**$ 111,335**	**24.5%**
Ending Fund Balance, 12/31	**$ 22,529**	**$ 454,265**	**$ -**	**$ 563,077**	**$ 565,600**	**$ -**	**$ -**	**$ (563,077)**	**-100.0%**

FUND 104: HOTEL/MOTEL LODGING TAX

Purpose/Description

The ***Hotel/Motel Lodging Tax Fund*** is used to account for the hotel/motel lodging tax revenues and associated disbursements. RCW 67.28 authorizes a transient rental tax of up to two percent for lodging at hotels, motels, private campgrounds, RV parks and similar facilities. RCW 67.28 also authorizes a five percent special hotel/motel tax on the same base. The expenditures from this fund must adhere to the governing state statutes, which limit the expenditures to those costs related to tourism promotion, and acquisition and/or operation of tourism-related facilities.

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
Special Hotel/Motel Lodging Tax	$ 963,847	$ 938,354	$ 908,034	$ 908,034	$ 908,034	$ 908,034	$ 908,034	$ -	0.0%
Transient Rental Income Tax	389,426	372,078	363,216	363,216	363,216	363,216	363,216	-	0.0%
Interest Earnings	162,928	139,944	80,000	80,000	80,000	-	-	(80,000)	-100.0%
Total Revenues	**$ 1,516,201**	**$ 1,450,376**	**$ 1,351,250**	**$ 1,351,250**	**$ 1,351,250**	**$ 1,271,250**	**$ 1,271,250**	**$ (80,000)**	**-5.9%**
EXPENDITURES									
Lodging Tax Programs	958,694	1,128,847	1,169,400	3,104,000	3,104,000	2,413,743	1,271,250	(690,257)	-22.2%
McGavick Center Captal Lease	101,850	101,850	101,850	101,850	101,850	-	-	(101,850)	-100.0%
Total Expenditures	**$ 1,060,543**	**$ 1,230,697**	**$ 1,271,250**	**$ 3,205,850**	**$ 3,205,850**	**$ 2,413,743**	**$ 1,271,250**	**$ (792,107)**	**-24.7%**
Rev Over/(Under) Exp	**$ 455,658**	**$ 219,679**	**$ 80,000**	**$ (1,854,600)**	**$ (1,854,600)**	**$ (1,142,493)**	**$ -**	**$ 712,107**	**-38.4%**
Beginning Fund Balance, 1/1	**$ 3,593,011**	**$ 4,048,668**	**$ 3,937,464**	**$ 4,268,348**	**$ 4,268,348**	**$ 2,413,748**	**$ 1,271,255**	**$ (1,854,600)**	**-43.5%**
Ending Fund Balance, 12/31	**$ 4,048,668**	**$ 4,268,348**	**$ 4,017,464**	**$ 2,413,748**	**$ 2,413,748**	**$ 1,271,255**	**$ 1,271,255**	**$ (1,142,493)**	**-47.3%**

FUND 105: PROPERTY ABATEMENT/RENTAL HOUSING SAFETY PROGRAM/AFFORDABLE HOUSING

Purpose/Description

The ***Property Abatement/Rental Housing Safety Program/Affordable Housing Fund*** accounts for projects that the City has identified and processed through the abatement program and rental housing safety program. All revenues from 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 fund for the purpose of funding additional abatement projects and covering the cost of the rental housing safety program. The fund also accounts for the 1406 Affordable Housing Program, funded by a credit from the state sales tax.

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
Abatement Program	**$ 1,174,858**	**$ 210,983**	**$ 115,625**	**$ 115,625**	**$ 116,000**	**$ -**	**$ -**	**$ (115,625)**	**-100.0%**
Abatement Charges	1,084,316	184,619	85,625	85,625	105,000	-	-	(85,625)	-100.0%
Interest Earnings	55,542	26,364	30,000	30,000	11,000	-	-	(30,000)	-100.0%
Rental Housing Safety Program	**$ 341,219**	**$ 443,456**	**$ 273,000**	**$ 273,000**	**$ 330,000**	**$ 337,500**	**$ 344,675**	**$ 64,500**	**23.6%**
RHSP Program Fees	291,219	443,456	273,000	273,000	330,000	337,500	344,675	64,500	23.6%
Transfer In-General Fund	50,000	-	-	-	-	-	-	-	n/a
1406 Affordable Housing Program	**$ 104,033**	**$ 104,754**	**$ 98,000**	**$ 98,000**	**$ 104,089**	**$ 104,000**	**$ 104,000**	**$ 6,000**	**6.1%**
Sales Tax	103,484	103,594	98,000	98,000	104,000	104,000	104,000	6,000	6.1%
Loan Interest	549	1,160	-	-	89	-	-	-	n/a
Total Revenues:	**$ 1,620,110**	**$ 759,192**	**$ 486,625**	**$ 486,625**	**$ 550,089**	**$ 441,500**	**$ 448,675**	**$ (45,125)**	**-9.3%**
EXPENDITURES									
Abatement Program	217,869	206,245	115,625	282,758	283,133	-	-	(282,758)	-100.0%
Abatement Program - to Gen Fund	640,000	-	-	-	-	-	-	-	n/a
Rental Housing Safety Program	231,620	229,587	273,000	545,996	578,054	345,075	362,042	(200,921)	-36.8%
1406 Affordable Housing Program	(28,284)	(43,170)	98,000	686,198	692,287	104,000	104,000	(582,198)	-84.8%
Total Expenditures:	**$ 1,061,205**	**$ 392,662**	**$ 486,625**	**$ 1,514,952**	**$ 1,553,474**	**$ 449,075**	**$ 466,042**	**$ (1,065,877)**	**-70.4%**
Rev Over/(Under) Exp	**$ 558,905**	**$ 366,530**	**$ -**	**$ (1,028,326)**	**$ (1,003,385)**	**$ (7,575)**	**$ (17,367)**	**$ 1,020,751**	**-99.3%**
Beginning Fund Balance, 1/1	**$ 102,892**	**$ 661,796**	**$ -**	**$ 1,028,326**	**$ 1,028,326**	**$ 24,941**	**$ 17,366**	**$ (1,003,385)**	**-97.6%**
Ending Fund Balance, 12/31	**$ 661,796**	**$ 1,028,326**	**$ -**	**$ -**	**$ 24,941**	**$ 17,366**	**$ -**	**$ 17,366**	**n/a**
Abatement Program	162,396	167,133	-	-	-	-	-	-	n/a
Rental Housing Safety Program	$ 59,127	$ 272,996	$ -	$ -	$ 24,941	$ 17,367	$ -	$ 17,367	n/a
1406 Affordable Housing Program	$ 440,275	$ 588,198	$ -	$ -	$ -	$ -	$ -	$ -	n/a

FUND 106: PUBLIC ART

Purpose/Description

The sole purpose of the Public Art Fund is to account for the revenue from the fees charged for the rental of the McGavick Center by the City and expenditure of that revenue for approved public art activities. The proposed annual budgets in 2027 and 2028 includes of $2K for Arts Commission Program and remaining balances for traffic signal box art wrap.

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
Interest Earnings	$ 1,762	$ 1,193	$ -	$ -	$ 800	$ -	$ -	$ -	n/a
Facility Rentals	16,500	9,000	15,000	15,000	15,000	20,000	20,600	5,000	33.3%
Transfer-In General Fund	22,000	-	17,552	17,552	17,552	-	-	(17,552)	-100.0%
Total Revenues	**$ 40,262**	**$ 10,193**	**$ 32,552**	**$ 32,552**	**$ 33,352**	**$ 20,000**	**$ 20,600**	**$ (12,552)**	**-38.6%**
EXPENDITURES									
Arts Commission Program	1,068	1,166	2,000	2,000	2,000	2,000	2,000	-	0.0%
Public Art	34,029	9,843	35,000	61,803	62,603	18,000	18,600	(43,803)	-70.9%
Total Expenditures	**$ 35,097**	**$ 11,010**	**$ 37,000**	**$ 63,803**	**$ 64,603**	**$ 20,000**	**$ 20,600**	**$ (43,803)**	**-68.7%**
Rev Over/(Under) Exp	**$ 5,165**	**$ (817)**	**$ (4,448)**	**$ (31,251)**	**$ (31,251)**	**$ -**	**$ -**	**$ 31,251**	**-100.0%**
Beginning Fund Balance, 1/1	**$ 26,902**	**$ 32,067**	**$ 4,448**	**$ 31,251**	**$ 31,251**	**$ -**	**$ -**	**$ (31,251)**	**-100.0%**
Ending Fund Balance, 12/31	**$ 32,067**	**$ 31,251**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**

FUND 180: NARCOTIC SEIZURE

Purpose/Description

The ***Narcotics Seizure Fund*** was established for the purposes of 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.

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
Forfeitures	$ 24,332	$ 65,897	$ -	$ -	$ 220,000	$ -	$ -	$ -	n/a
Law Enforcement Contracts	16,891	17,948	-	18,385	18,385	-	-	(18,385)	-100.0%
Interest Earnings	2,347	836	-	-	2,000	-	-	-	n/a
Total Revenues	**$ 43,569**	**$ 84,680**	**$ -**	**$ 18,385**	**$ 240,385**	**$ -**	**$ -**	**$ (18,385)**	**-100.0%**
EXPENDITURES									
Investigations/Capital	118,234	56,829	-	47,800	269,801	-	-	(47,800)	-100.0%
Total Expenditures	**$ 118,234**	**$ 56,829**	**$ -**	**$ 47,800**	**$ 269,801**	**$ -**	**$ -**	**$ (47,800)**	**-100.0%**
Rev Over/(Under) Exp	**$ (74,665)**	**$ 27,851**	**$ -**	**$ (29,416)**	**$ (29,416)**	**$ -**	**$ -**	**$ 29,416**	**-100.0%**
Beginning Fund Balance, 1/1	**$ 76,230**	**$ 1,565**	**$ -**	**$ 29,416**	**$ 29,416**	**$ -**	**$ -**	**$ (29,416)**	**-100.0%**
Ending Fund Balance, 12/31	**$ 1,565**	**$ 29,416**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**

FUND 181: FELONY SEIZURE

Purpose/Description

The ***Felony Seizure Fund*** accounts for assets seized by the police department under RCW 10.105.101 and the related expenditures. State statute authorizes the seizure of assets that have been or was actually employed as an instrumentality in the commission of, or in 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 compensation for the commission of, any felony, or which was acquired in whole or in part with proceeds traceable to the commission of a felony.

Funds shall be used exclusively by the City for the expansion and improvement of law enforcement activity; however, may not be used to supplant preexisting funding sources.

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
Forfeitures/Misc	$ 781	$ 10,484	$ -	$ -	$ 5,000	$ -	$ -	$ -	n/a
Total Revenues	**$ 781**	**$ 10,484**	**$ -**	**$ -**	**$ 5,000**	**$ -**	**$ -**	**$ -**	**n/a**
EXPENDITURES									
Investigations	9,084	10,832	-	431	5,431	-	-	(431)	-100.0%
Capital Purchases	13,288	-	-	-	-	-	-	-	n/a
Total Expenditures	**$ 22,372**	**$ 10,832**	**$ -**	**$ 431**	**$ 5,431**	**$ -**	**$ -**	**$ (431)**	**-100.0%**
Rev Over/(Under) Exp	**$ (21,591)**	**$ (348)**	**$ -**	**$ (431)**	**$ (431)**	**$ -**	**$ -**	**$ 431**	**-100.0%**
Beginning Fund Balance, 1/1	**$ 22,371**	**$ 779**	**$ -**	**$ 431**	**$ 431**	**$ -**	**$ -**	**$ (431)**	**-100.0%**
Ending Fund Balance, 12/31	**$ 779**	**$ 431**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**

FUND 182: FEDERAL SEIZURE

Purpose/Description

The ***Federal Seizure Fund*** was established to track the revenues associated with assets seized as a result of the police department working in conjunction with federal law enforcement. The fund also accounts for public safety expenditures funded by those revenues. Of the seizure funds, Federal seizure is less restrictive and provides more flexibility.

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

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

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

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
Forfeitures/Misc	$ 11,243	$ 24,835	$ -	$ -	$ 5,000	$ -	$ -	$ -	n/a
Interest Earnings	303	287	-	-	30	-	-	-	n/a
Total Revenues	**$ 11,546**	**$ 25,121**	**$ -**	**$ -**	**$ 5,030**	**$ -**	**$ -**	**$ -**	**n/a**
EXPENDITURES									
Crime Prevention	892	26,663	-	1,230	6,259	-	-	(1,230)	-100.0%
Capital	12,554	-	-	-	-	-	-	-	n/a
Total Expenditures	**$ 13,446**	**$ 26,663**	**$ -**	**$ 1,230**	**$ 6,259**	**$ -**	**$ -**	**$ (1,230)**	**-100.0%**
Rev Over/(Under) Exp	**$ (1,900)**	**$ (1,542)**	**$ -**	**$ (1,230)**	**$ (1,229)**	**$ -**	**$ -**	**$ 1,230**	**-100.0%**
Beginning Fund Balance, 1/1	**$ 4,671**	**$ 2,771**	**$ -**	**$ 1,229**	**$ 1,229**	**$ -**	**$ -**	**$ (1,229)**	**-100.0%**
Ending Fund Balance, 12/31	**$ 2,771**	**$ 1,229**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**

FUND 190: COMMUNITY DEVELOPMENT BLOCK GRANTS

Purpose/Description

The ***Community Development Block Grant Fund*** was established to account for revenues and expenditures associated with Community Development Block Grants (CDBG), HOME Investment Partnership Act grants. Revenue and other resources reported in the Grant Fund include direct and indirect federal grants, state grants, and intergovernmental service revenues.

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
Grant/Prog Income/Loan Payments	$ 822,705	$ 1,009,955	$ 550,000	$ 3,480,788	$ 3,480,788	$ 565,000	$ 545,000	$ (2,915,788)	-83.8%
Misc/Contributions	500	2,400	-	-	600	-	-	-	n/a
Total Revenues	**$ 823,205**	**$ 1,012,355**	**$ 550,000**	**$ 3,480,788**	**$ 3,481,388**	**$ 565,000**	**$ 545,000**	**$ (2,915,788)**	**-83.8%**
EXPENDITURES									
Grant Programs	380,513	937,754	550,000	5,850,121	5,850,721	565,000	545,000	(5,285,121)	-90.3%
Transfer Out-Transportation CIP	-	-	-	-	-	-	-	-	n/a
Total Expenditures	**$ 380,513**	**$ 937,754**	**$ 550,000**	**$ 5,850,121**	**$ 5,850,721**	**$ 565,000**	**$ 545,000**	**$ (5,285,121)**	**-90.3%**
Rev Over/(Under) Exp	**$ 442,692**	**$ 74,601**	**$ -**	**$ (2,369,333)**	**$ (2,369,333)**	**$ -**	**$ -**	**$ 2,369,333**	**-100.0%**
Beginning Fund Balance, 1/1	**$ 1,852,040**	**$ 2,294,732**	**$ -**	**$ 2,369,333**	**$ 2,369,333**	**$ -**	**$ -**	**$ (2,369,333)**	**-100.0%**
Ending Fund Balance, 12/31	**$ 2,294,732**	**$ 2,369,333**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**

FUND 191: NEIGHBORHOOD STABILIZATION PROGRAM

Purpose/Description

The ***Neighborhood Stabilization Program Fund*** accounts for the revenues and expenditures associated with the Federal Neighborhood Stabilization Program Grant. 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 homes and residential properties. Upon formal written notification of the close-out to Washington State Department of Commerce, if the City has any remaining NSP1 funds after five years of close out date, the City may reprogram unspent funds with no restrictions, meaning the City may use the funds for example, for abatements, set up a housing loan program similar to CDBG/HOME but without all of the federal requirements or even put it back to the General Fund. The NSP3 program provides a third round of neighborhood stabilization grants to all states and select governments on a formula basis.

Sources & Uses

	2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
REVENUES									
Abatement Charges	$ -	$ -	$ -	$ 40,000	$ 40,000	$ -	$ -	$ (40,000)	-100.0%
Abatement Interest	-	-	-	5,500	5,500	-	-	(5,500)	-100.0%
Total Revenues	**$ -**	**$ -**	**$ -**	**$ 45,500**	**$ 45,500**	**$ -**	**$ -**	**$ (45,500)**	**-100.0%**
EXPENDITURES									
Grant - NSP 1	-	-	-	45,500	45,500	-	-	(45,500)	-100.0%
Grant - NSP 3	-	-	-	-	14,148	-	-	-	n/a
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 45,500**	**$ 59,648**	**$ -**	**$ -**	**$ (45,500)**	**-100.0%**
Rev Over/(Under) Exp	**$ -**	**$ -**	**$ -**	**$ -**	**$ (14,148)**	**$ -**	**$ -**	**$ -**	**n/a**
Beginning Fund Balance, 1/1	**$ 14,148**	**$ 14,148**	**$ -**	**$ 14,148**	**$ 14,148**	**$ -**	**$ -**	**$ (14,148)**	**-100.0%**
Ending Fund Balance, 12/31	**$ 14,148**	**$ 14,148**	**$ -**	**$ 14,148**	**$ -**	**$ -**	**$ -**	**$ (14,148)**	**-100.0%**

FUND 192: SOUTH SOUND MILITARY COMMUNITIES PARTNERSHIP (SSMCP)

Purpose/Description

The ***South Sound Military Communities Partnership Fund*** accounts for all activity associated with the South Sound Military Communities Partnership (SSMCP) including the revenues and expenditures associated with the Federal Office of Economic Adjustment Grant Program, which provides grants to assist communities with the alleviation of socioeconomic effects that may result from military base closures and realignments.

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
Grants	$ 256,566	$ 502	$ -	$ 1,162,070	$ 1,162,070	$ 8,000	$ 8,000	$ (1,154,070)	-99.3%
Partner Participation	281,050	274,650	277,550	277,550	263,550	261,050	261,050	(16,500)	-5.9%
Misc/Other	130,999	98,250	-	-	-	-	-	-	n/a
Transfer In-General Fund	75,000	88,749	75,000	75,000	75,000	75,000	75,000	-	0.0%
Total Revenues	**$ 743,616**	**$ 462,151**	**$ 352,550**	**$ 1,514,620**	**$ 1,500,620**	**$ 344,050**	**$ 344,050**	**$ (1,170,570)**	**-77.3%**
EXPENDITURES									
Operations	328,831	275,355	352,550	488,091	474,092	308,391	325,610	(179,700)	-36.8%
Grants & Other Programs	295,478	11,986	-	1,155,873	1,155,873	-	-	(1,155,873)	-100.0%
Total Expenditures	**$ 624,309**	**$ 287,341**	**$ 352,550**	**$ 1,643,964**	**$ 1,629,965**	**$ 308,391**	**$ 325,610**	**$ (1,335,573)**	**-81.2%**
Rev Over/(Under) Exp	**$ 119,307**	**$ 174,810**	**$ -**	**$ (129,343)**	**$ (129,344)**	**$ 35,659**	**$ 18,440**	**$ 165,002**	**-127.6%**
Beginning Fund Balance, 1/1	**$ (164,772)**	**$ (45,465)**	**$ 55,626**	**$ 129,345**	**$ 129,345**	**$ 0**	**$ 35,659**	**$ (129,345)**	**-100.0%**
Ending Fund Balance, 12/31	**$ (45,465)**	**$ 129,345**	**$ 55,626**	**$ 0**	**$ 0**	**$ 35,659**	**$ 54,099**	**$ 35,659**	**n/a**

FUND 195: PUBLIC SAFETY GRANT FUND

Purpose & Description

The ***Public Safety Grant Fund*** accounts for the revenues and expenditures related to public safety grants and local revenues. Grants are budgeted when awarded and typically are added in the form of a budget adjustment.

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
Grants	$ 681,596	$ 412,410	$ -	$ 508,876	$ 508,876	$ -	$ -	$ (508,876)	-100.0%
Total Revenues	**$ 681,596**	**$ 412,410**	**$ -**	**$ 508,876**	**$ 508,876**	**$ -**	**$ -**	**$ (508,876)**	**-100.0%**
EXPENDITURES									
Grants	681,596	412,410	-	508,876	508,876	-	-	(508,876)	-100.0%
Total Expenditures	**$ 681,596**	**$ 412,410**	**$ -**	**$ 508,876**	**$ 508,876**	**$ -**	**$ -**	**$ (508,876)**	**-100.0%**
Rev Over/(Under) Exp	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Beginning Fund Balance, 1/1	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Ending Fund Balance, 12/31	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**

FUND 201: GENERAL OBLIGATION BOND DEBT SERVICE

Purpose & Description

The ***General Obligation Bond Debt Service Fund*** accounts for the debt service on the City Council approved general obligation (G.O.) debt. Included in the costs charged to this fund are the scheduled principal and interest payments, debt issue costs, fiscal agent fees, and any other debt related costs. Debt service currently scheduled for payment from this fund includes the 59th Street Promissory Note, 2009 LTGO and 2016 LTGO for the Police Station, LOCAL financing for LED Streetlight Retrofit and transportation capital improvement bonds. The General Fund supports debt service payments for all except the transportation CIP bonds which are funded by real estate excise tax revenues.

Sources & Uses

	2024	2025	2026			2027	2028	27 Proposed - 26 Adj	
Item	Actual	Actual	Original	Adjusted	Year-end	Proposed	Proposed	$ Chg	% Chg
REVENUES									
Transfer In-General Fund	$ 442,756	$ 370,919	$ 366,294	$ 366,294	$ 366,294	$ 367,718	$ 734,094	$ 1,424	0.4%
Transfer In-REET	1,239,998	1,239,997	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	-	0.0%
Transfer In-TBD $20 VLF	-	374,099	835,000	696,188	696,188	697,000	697,500	812	0.1%
Bond Proceeds (Refunding Bond)	-	-	-	2,790,690	2,790,690	-	-	(2,790,690)	-100.0%
Total Revenues	**$ 1,682,754**	**$ 1,985,015**	**$ 2,441,294**	**$ 5,093,172**	**$ 5,093,172**	**$ 2,304,718**	**$ 2,671,594**	**$ (2,788,454)**	**-54.7%**
EXPENDITURES									
Debt Service - 59th Street	77,000	-	-	-	-	-	-	-	n/a
Debt Service - Police Station	210,981	213,144	209,394	209,394	209,394	210,393	210,894	999	0.5%
Debt Service - LOCAL LED Streetlight	154,775	157,775	156,900	156,900	156,900	157,325	-	425	0.3%
Debt Service - Transportation Projects	1,239,998	1,239,997	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	-	0.0%
Debt Service - TBD $20 VLF Transportation	-	374,099	835,000	3,486,878	3,486,878	697,000	697,500	(2,789,878)	-80.0%
Debt Service - Parks Bond	-	-	-	-	-	-	273,200	-	n/a
Debt Service - Police Vehicle Financing	-	-	-	-	-	-	250,000	-	n/a
Total Expenditures	**$ 1,682,754**	**$ 1,985,015**	**$ 2,441,294**	**$ 5,093,172**	**$ 5,093,172**	**$ 2,304,718**	**$ 2,671,594**	**$ (2,788,454)**	**-54.7%**
Rev Over/(Under) Exp	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Beginning Fund Balance, 1/1	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Ending Fund Balance, 12/31	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**

FUND 202: LOCAL IMPROVEMENT DISTRICT DEBT SERVICE

Purpose & Description

The ***LID Debt Service Fund*** was established to account for both the payment of special assessment bonds, as well as the collection of assessments from property owners within the local improvement district (LID). The assessment payments are the revenue source for the debt payments.

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
Interest Earnings	$ 13,221	$ 5,104	$ -	$ -	$ 215	$ -	$ -	$ -	n/a
Assessments	217,392	142,956	91,294	91,294	91,295	88,922	86,551	(2,372)	-2.6%
Total Revenues	**$ 230,613**	**$ 148,060**	**$ 91,294**	**$ 91,294**	**$ 91,510**	**$ 88,922**	**$ 86,551**	**$ (2,372)**	**-2.6%**
EXPENDITURES									
Debt Service - LIDs 1101/1103	283	-	-	-	-	-	-	-	n/a
Debt Service - LID 1108	208	271	-	-	-	-	-	-	n/a
Debt Service - LID 1109	91,770	162,531	87,590	167,555	167,555	85,817	83,848	(81,738)	-48.8%
Transfer to General Fund	332,169	55,764	3,704	3,704	3,922	3,105	2,703	(599)	-16.2%
Total Expenditures	**$ 424,430**	**$ 218,566**	**$ 91,294**	**$ 171,259**	**$ 171,477**	**$ 88,922**	**$ 86,551**	**$ (82,337)**	**-48.1%**
Rev Over/(Under) Exp	**$ (193,817)**	**$ (70,506)**	**$ -**	**$ (79,967)**	**$ (79,967)**	**$ -**	**$ -**	**$ 79,967**	**-100%**
Beginning Fund Balance, 1/1	**$ 344,289**	**$ 150,473**	**$ -**	**$ 79,967**	**$ 79,967**	**$ -**	**$ -**	**$ (79,967)**	**-100.0%**
Ending Fund Balance, 12/31	**$ 150,473**	**$ 79,967**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**

FUND 204: SEWER PROJECT DEBT SERVICE

Purpose & Description

The ***Sewer Project Debt Service Fund*** accounts for the Public Works Trust Fund Loans (PWTFL) that the City secured to fund both sewer main construction and the side sewer construction loan program. The City completed construction of the sewer main and donated it to Pierce County in 2012. A 4.75% surcharge on all of the county sewer service charges within the City limits provides the funding for the debt service.

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
Sewer Charges (4.75% Sewer Surcharge)	$ 929,777	$ 1,028,449	$ 986,200	$ 986,200	$ 1,007,150	$ 1,047,400	$ 1,089,300	$ 61,200	6.2%
Interest Earnings	67,471	36,647	20,000	20,000	25,000	20,000	20,000	-	0.0%
Sanitary Side Sewer Connect Home Loan Repay	-	5,250	948	948	-	-	-	(948)	-100.0%
Total Revenues	**$ 997,248**	**$ 1,070,346**	**$ 1,007,148**	**$ 1,007,148**	**$ 1,032,150**	**$ 1,067,400**	**$ 1,109,300**	**$ 60,252**	**6.0%**
EXPENDITURES									
PWTFL Debt Service	472,681	440,498	438,327	438,327	438,327	141,674	140,975	(296,653)	-67.7%
Transfer To Fund 311 Sewer Capital	1,390,658	50,000	60,100	60,100	60,100	1,554,000	1,016,000	1,493,900	2485.7%
Total Expenditures	**$ 1,863,339**	**$ 490,498**	**$ 498,427**	**$ 498,427**	**$ 498,427**	**$ 1,695,674**	**$ 1,156,975**	**$ 1,197,247**	**240.2%**
Rev Over/(Under) Exp	**$ (866,091)**	**$ 579,848**	**$ 508,721**	**$ 508,721**	**$ 533,723**	**$ (628,274)**	**$ (47,675)**	**$ (1,136,995)**	**-224%**
Beginning Fund Balance, 1/1	**$ 1,551,695**	**$ 685,604**	**$ 1,151,853**	**$ 1,265,452**	**$ 1,265,452**	**$ 1,799,175**	**$ 1,170,901**	**$ 533,723**	**42.2%**
Ending Fund Balance, 12/31	**$ 685,604**	**$ 1,265,452**	**$ 1,660,573**	**$ 1,774,173**	**$ 1,799,175**	**$ 1,170,901**	**$ 1,123,226**	**$ (603,272)**	**-34.0%**

FUND 251: LOCAL IMPROVEMENT DISTRICT GUARANTY

Purpose & Description

Per RCW 35.54.095, a city that maintains a local improvement guaranty fund, upon certification by the city treasurer that the local improvement guaranty fund has sufficient funds currently on hand to meet all valid outstanding obligations of the fund and all other obligations of the fund reasonably expected to be incurred in the near future, may by ordinance transfer assets to its general fund. The net cash of the local improvement guaranty fund may be reduced to an amount not less than ten percent (10%) of the outstanding obligations guaranteed by the fund or the amount required per the terms of the LID debt. The amount required is currently $93,000.

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
Interest Earnings	6,230	3,589	-	-	1,800	1,800	1,800	1,800	n/a
Total Revenues	**$ 6,230**	**$ 3,589**	**$ -**	**$ -**	**$ 1,800**	**$ 1,800**	**$ 1,800**	**$ 1,800**	**n/a**
EXPENDITURES									
Transfer Out-General Fund	53,000	-	-	-	-	-	-	-	n/a
Total Expenditures	**$ 53,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Rev Over/(Under) Exp	**$ (46,770)**	**$ 3,589**	**$ -**	**$ -**	**$ 1,800**	**$ 1,800**	**$ 1,800**	**$ 1,800**	**n/a**
Beginning Fund Balance, 1/1	**$ 141,341**	**$ 94,571**	**$ 93,000**	**$ 98,161**	**$ 98,161**	**$ 99,961**	**$ 101,761**	**$ 1,800**	**1.8%**
Ending Fund Balance, 12/31	**$ 94,571**	**$ 98,161**	**$ 93,000**	**$ 98,161**	**$ 99,961**	**$ 101,761**	**$ 103,561**	**$ 3,600**	**3.7%**

FUND 301: PARKS CAPITAL

Purpose & Description

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

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
Grants	$ 2,342,717	$ 4,272,500	$ 3,925,000	$ 6,879,623	$ 6,879,623	$ -	$ -	$ (6,879,623)	-100.0%
MVET for Paths & Trails	4,471	4,422	-	4,353	4,353	4,385	4,385	32	0.7%
Funds Anticipated	-	-	-	-	-	1,039,000	7,025,000	1,039,000	n/a
Tax Increment Financing	-	-	2,000,000	2,000,000	-	-	-	(2,000,000)	-100.0%
Park Bond Financing	-	-	-	-	-	-	2,765,000	-	n/a
Contributions/Donations	36,466	449,000	-	-	-	-	-	-	n/a
Interest Earnings	162,472	124,447	-	-	34,807	-	-	-	n/a
Transfer In-General Fund	1,415,000	372,525	-	427,277	427,277	-	-	(427,277)	-100.0%
Transfer In-REET	470,788	393,476	135,000	135,000	135,000	946,000	330,000	811,000	600.7%
Transfer In - Hotel/Motel Lodging Tax	-	-	-	-	-	300,000	1,700,000	300,000	n/a
Transfer In - SWM	150,000	118,038	-	70,000	70,000	-	407,000	(70,000)	-100.0%
Total Revenues	**$ 4,581,914**	**$ 5,734,408**	**$ 6,060,000**	**$ 9,516,253**	**$ 7,551,060**	**$ 2,289,385**	**$ 12,231,385**	**$ (7,226,868)**	**-75.9%**
EXPENDITURES									
Capital	5,244,996	8,945,360	6,060,000	11,187,950	8,829,658	2,385,000	12,277,000	(8,802,950)	-78.7%
Transfer Out - General Fund	-	-	-	-	358,292	-	-	-	n/a
Total Expenditures	**$ 5,244,996**	**$ 8,945,360**	**$ 6,060,000**	**$11,187,950**	**$ 9,187,950**	**$ 2,385,000**	**$ 12,277,000**	**$ (8,802,950)**	**-78.7%**
Rev Over/(Under) Exp	**$ (663,082)**	**$ (3,210,952)**	**$ -**	**$ (1,671,697)**	**$ (1,636,890)**	**$ (95,615)**	**$ (45,615)**	**$ 1,576,082**	**-94.3%**
Beginning Fund Balance, 1/1	**$ 5,660,925**	**$ 4,997,842**	**$ -**	**$ 1,786,890**	**$ 1,786,890**	**$ 150,000**	**$ 54,385**	**$ (1,636,890)**	**-91.6%**
Ending Fund Balance, 12/31	**$ 4,997,842**	**$ 1,786,890**	**$ -**	**$ 115,193**	**$ 150,000**	**$ 54,385**	**$ 8,770**	**$ (60,808)**	**-52.8%**

Project Costs		2027	2028
301.0016	Park Equipment Replacement	$ 20,000	$ 20,000
301.0017	Park Playground Resurfacing	$ 15,000	$ 15,000
301.0018	Project Support	$ 250,000	$ 250,000
301.0038	Playground Replacement	$ 180,000	$ 300,000
301.0043	FSP H-Barn Complex Restoration & Renovation	$ 550,000	$ 5,700,000
301.0063	Edgewater Park - Phase 1 - Park Development	$ 560,000	$ 3,622,000
301.0064	Edgewater Park - Phase 2 - Boat Launch	$ 610,000	$ 2,280,000
301.0067	Fort Steilacoom Sport Field Partnership	$ -	$ 50,000
301.0070	Park Acquisition Plan	$ 150,000	$ -
301.0071	Chambers Creek Trailhead Access	$ 50,000	$ 40,000
	Total	**$ 2,385,000**	**$ 12,277,000**

FUND 302: TRANSPORTATION CAPITAL

Purpose & Description

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; developer contributions; Transportation Benefit District $20 vehicle licensing fees (on hold pending court decision); Surface Water Management Fund for SWM's portion of the project cost; real estate excise tax; general obligation bonds, and Community Development Block Grant Fund for eligible projects.

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
Motor Vehicle Fuel Tax	$ 304,509	$ 300,889	$ 329,500	$ 296,226	$ 296,226	$ 298,300	$ 298,300	$ 2,074	0.7%
Multi-Modal Distribution	82,240	81,591	81,900	81,900	81,900	80,600	80,600	(1,300)	-1.6%
Increased Gas Tax	71,681	71,393	71,600	71,600	71,600	70,800	70,800	(800)	-1.1%
Traffic Mitigation Fees	39,046	101,162	-	-	44,000	-	-	-	n/a
Pavement Degration Fees	33,639	64,876	-	-	18,000	-	-	-	n/a
Grants	3,349,056	11,294,635	8,143,000	15,273,248	15,273,248	11,982,000	1,977,000	(3,291,248)	-21.5%
Fee-In-Lieu	-	-	-	-	124,519	-	-	-	n/a
Utilities/Developers/Partners	1,579,791	2,095,816	-	231,305	231,305	-	-	(231,305)	-100.0%
Proceeds from Sale of Assets	120,000	-	-	79,384	79,384	-	-	(79,384)	-100.0%
Interest/Other	346,055	198,065	-	-	80,000	-	-	-	n/a
GO Bond Proceeds	3,000,000	-	3,199,000	6,600,000	6,600,000	-	-	(6,600,000)	-100.0%
Transfer In - General Fund	309,812	200,000	473,300	51,018	51,018	228,300	302,800	177,282	347.5%
Transfer In - REET Fund	870,407	741,124	1,025,000	717,000	717,000	394,400	916,000	(322,600)	-45.0%
Transfer In - TBD Fund	999,924	-	-	-	-	673,600	107,500	673,600	n/a
Transfer In - SWM	834,326	2,056,572	357,700	1,587,208	1,587,208	-	63,000	(1,587,208)	-100.0%
Total Sources	**$ 11,940,487**	**$ 17,206,123**	**$ 13,681,000**	**$ 24,988,889**	**$ 25,255,408**	**$ 13,728,000**	**$ 3,816,000**	**$ (11,260,889)**	**-45.1%**
EXPENDITURES									
Capital Projects	14,619,527	18,752,047	13,681,000	28,642,645	29,035,471	13,728,000	3,816,000	(14,914,645)	-52.1%
Debt Issue Cost	32,500	-	-	79,384	79,384	-	-	(79,384)	-100.0%
Transfer Out - General Fund	-	577,000	-	-	-	-	-	-	n/a
Total Uses	**$ 14,652,027**	**$ 19,329,047**	**$ 13,681,000**	**$ 28,722,029**	**$ 29,114,855**	**$ 13,728,000**	**$ 3,816,000**	**$ (14,994,029)**	**-52.2%**
Oper Sources/(Under) Uses	**$ (2,711,540)**	**$ (2,122,923)**	**$ -**	**$ (3,733,140)**	**$ (3,859,447)**	**$ -**	**$ -**	**$ 3,733,140**	**-100.0%**
Beginning Fund Balance, 1/1	**$ 8,693,911**	**$ 5,982,371**	**$ -**	**$ 3,859,447**	**$ 3,859,447**	**$ -**	**$ -**	**$ (3,859,447)**	**-100.0%**
Ending Fund Balance, 12/31	**$ 5,982,370**	**$ 3,859,447**	**$ -**	**$ 126,307**	**$ -**	**$ -**	**$ -**	**$ (126,307)**	**-100.0%**

FUND 302: TRANSPORTATION CAPITAL (continued)

Project Costs		2027	2028
302.0001	Annual Program - Personnel, Engineering & Professional Svcs	648,000	680,000
302.0003	Annual Program - Safety: Neighborhood Traffic Safety/Traffic Calming	30,000	30,000
302.0004	Annual Program - Minor Capital	270,000	270,000
302.0005	Annual Program - Chip Seal Resurfacing Program	420,000	420,000
302.0097	115th Street Ct SW - Bridgeport Way to Sound Transit ROW	1,687,000	-
302.0115	Davisson Rd SW-112th to 108th	-	75,000
302.0120	Tyee Park School Sidewalks-Seminole Road	-	429,000
302.0122	47th Ave SW - Clover Creek to Pacific Highway	5,096,000	-
302.0136	100th Street; 59th to South Tacoma Way	870,000	-
302.0167	McChord Drive-Bridgeport to 47th	-	60,000
302.0168	Sound Transit - McChord/New York-Pac Hwy to Bridgeport	3,952,000	-
302.0169	Sound Transit - 47th Ave-McChord to Clover Creek	-	50,000
302.0170	Sound Transit - Lincoln Ave SW - McChord Dr. SW to San Francisco Ave	30,000	920,000
302.0171	Sound Transit - Chicago Ave SW - Springbrook Lane SW to McChord Dr.	-	77,000
302.0172	Sound Transit - San Francisco Av - Springbrook Ln SW to True	-	60,000
302.0173	Sound Transit - Clover Creek Drive-Pacific Highway to Hillcrest	35,000	455,000
302.0174	Sound Transit - Boston Ave SW - Interstate 5 to McChord Dr SW	-	30,000
302.0177	Steilacoom Blvd/Western State Hospital Signal	430,000	-
302.0184	Upgrade Accessible Pedestrian Routes	260,000	260,000
	Total	**$ 13,728,000**	**$ 3,816,000**

FUND 303: REAL ESTATE EXCISE TAX

Purpose/Description

The ***Real Estate Excise Tax Fund*** accounts for the receipt and disbursement of the first and second 0.25 percent real estate excise tax and other revenue sources that may be authorized by the City Council.

- First 0.25 percent real estate excise tax authorized by RCW 82.46.010, and dedicated for the capital purposes defined in RCW 35.43.040. Such expenditures include public buildings and facilities, parks, and debt service associated with such capital-oriented projects.

- Second 0.25 percent real estate excise tax authorized by the Growth Management Act RCW 82.46.035. These revenues are restricted to financing capital project specified in a capital facilities plan.

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
Real Estate Excise Tax	$ 2,289,031	$ 2,372,811	$ 2,400,000	$ 2,400,000	$ 2,350,000	$ 2,400,000	$ 2,400,000	-	0.0%
Interest Earnings	12,735	2,522	-	-	2,632	2,516	2,516	2,516	n/a
Total Sources	**$ 2,301,765**	**$ 2,375,333**	**$ 2,400,000**	**$ 2,400,000**	**$ 2,352,632**	**$ 2,402,516**	**$ 2,402,516**	**$ 2,516**	**0.1%**
EXPENDITURES									
Transfer Out - GO Bond Debt Svc	1,239,998	1,239,997	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	-	0.0%
Transfer Out - Parks CIP	470,788	393,476	135,000	135,000	135,000	946,000	330,000	811,000	600.7%
Transfer Out - Transportation CIP	870,407	741,124	1,025,000	725,000	717,000	394,400	916,000	(330,600)	-45.6%
Total Uses	**$ 2,581,193**	**$ 2,374,597**	**$ 2,400,000**	**$ 2,100,000**	**$ 2,092,000**	**$ 2,580,400**	**$ 2,486,000**	**$ 480,400**	**22.9%**
Oper Sources/(Under) Uses	**$ (279,428)**	**$ 736**	**$ -**	**$ 300,000**	**$ 260,632**	**$ (177,884)**	**$ (83,484)**	**$ (477,884)**	**-159.3%**
Beginning Fund Balance, 1/1	**$ 279,427**	**$ -**	**$ -**	**$ 736**	**$ 736**	**$ 261,368**	**$ 83,484**	**$ 260,632**	**35412.0%**
Ending Fund Balance, 12/31	**$ -**	**$ 736**	**$ -**	**$ 300,736**	**$ 261,368**	**$ 83,484**	**$ -**	**$ (217,252)**	**-72.2%**

FUND 311: SEWER CAPITAL PROJECT

Purpose & Description

The ***Sewer Capital Project Fund*** accounts for the construction of a sewer system. Once the sanitary sewer lines are constructed, the system is turned over to Pierce County for operations and maintenance. Prior to properties connecting up to the sewer system, property owners will be subject to the City's sewer availability charges. Costs include annual administrative expenses to maintain and operate the fund.

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
Grants	$ 172,049	$ 542,786	$ -	$ 1,590,164	$ 1,590,164	$ -	$ -	$ (1,590,164)	-100.0%
Sewer Availability Charge	261,161	268,155	265,600	265,600	265,600	$ 202,900	$ 217,100	(62,700)	-23.6%
Interest Earnings	104,513	117,861	-	-	50,000	-	-	-	n/a
Proceeds from Lien	1,408	1,291	-	-	640	-	-	-	n/a
Transfer In-Sewer Debt (Surcharge 4.75%)	467,178	50,000	60,100	60,100	60,100	1,554,000	1,016,000	1,493,900	2485.7%
Transfer In-Sanitary Sewer Fund Close Out	923,480	-	-	-	-	-	-	-	n/a
Total Revenues	**$ 1,929,790**	**$ 980,093**	**$ 325,700**	**$ 1,915,864**	**$ 1,966,504**	**$ 1,756,900**	**$ 1,233,100**	**$ (158,964)**	**-8.3%**
EXPENDITURES									
Capital/Administration	289,051	1,778,041	940,600	4,702,349	4,702,349	1,837,000	1,318,000	(2,865,349)	-60.9%
Total Expenditures	**$ 289,051**	**$ 1,778,041**	**$ 940,600**	**$ 4,702,349**	**$ 4,702,349**	**$ 1,837,000**	**$ 1,318,000**	**$ (2,865,349)**	**-60.9%**
Rev Over/(Under) Exp	**$ 1,640,739**	**$ (797,948)**	**$ (614,900)**	**$ (2,786,485)**	**$ (2,735,845)**	**$ (80,100)**	**$ (84,900)**	**$ 2,706,385**	**-97.1%**
Beginning Fund Balance, 1/1	**$ 2,176,298**	**$ 3,817,036**	**$ 614,900**	**$ 3,019,088**	**$ 3,019,088**	**$ 283,243**	**$ 203,143**	**$ (2,735,845)**	**-90.6%**
Ending Fund Balance, 12/31	**$ 3,817,036**	**$ 3,019,088**	**$ -**	**$ 232,603**	**$ 283,243**	**$ 203,143**	**$ 118,243**	**$ (29,460)**	**-12.7%**

FUND 401: SURFACE WATER MANAGEMENT

Purpose & Description

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

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
Storm Drainage Fees	$ 5,401,298	$ 5,397,979	$ 5,366,000	$ 5,366,000	$ 5,366,000	$ 5,367,655	$ 5,778,595	$ 1,655	0.0%
Charges for Services & Fees	$ 116,355	$ 47,720	$ 50,000	$ 50,000	$ -	$ -	$ -	$ (50,000)	-100.0%
Interest Earnings	524,312	477,770	275,000	275,000	36,078	175,000	175,000	(100,000)	-36.4%
Total Operating Revenues	**$ 6,041,965**	**$ 5,923,469**	**$ 5,691,000**	**$ 5,691,000**	**$ 5,402,078**	**$ 5,542,655**	**$ 5,953,595**	**$ (148,345)**	**-2.6%**
EXPENDITURES									
Engineering Services	1,667,070	1,731,251	2,351,114	2,650,175	2,649,415	2,504,888	2,577,921	(145,287)	-5.5%
Operations & Maintenance	523,875	1,014,878	1,314,339	1,314,339	1,314,339	1,245,326	1,260,712	(69,013)	-5.3%
Debt Service	500,995	500,998	500,997	500,997	500,997	500,997	500,996	-	0.0%
Transfer Out - General Fund	284,700	284,700	284,700	284,700	284,700	284,700	284,700	-	0.0%
Total Operating Expenditures	**$ 2,976,640**	**$ 3,531,828**	**$ 4,451,150**	**$ 4,750,211**	**$ 4,749,451**	**$ 4,535,911**	**$ 4,624,329**	**$ (214,300)**	**-4.5%**
Oper Rev Over/(Under) Exp	**$ 3,065,325**	**$ 2,391,642**	**$ 1,239,850**	**$ 940,789**	**$ 652,627**	**$ 1,006,744**	**$ 1,329,266**	**$ 65,955**	**7.0%**
OTHER FINANCING SOURCES									
Grants/Contrib/Donations	176,599	107,064	-	261,964	261,964	-	-	(261,964)	-100.0%
American Lake Mgmt District	44,827	107,829	23,735	34,294	34,294	42,068	42,068	7,774	22.7%
Total Other Financing Sources	**$ 221,427**	**$ 214,893**	**$ 23,735**	**$ 296,258**	**$ 296,258**	**$ 42,068**	**$ 42,068**	**$ (254,190)**	**-85.8%**
OTHER FINANCING USES									
Capital/1-Time	233,712	191,336	409,243	1,133,875	1,126,723	1,008,825	1,527,776	(125,050)	-11.0%
American Lake Mgmt District	63,179	85,914	20,939	60,725	60,725	42,068	42,068	(18,657)	-30.7%
Transfer Out - Parks CIP	150,000	118,038	-	70,000	70,000	-	407,000	(70,000)	-100.0%
Transfer Out - Transportation CIP	834,326	2,056,572	357,700	1,430,978	1,587,208	-	63,000	(1,430,978)	-100.0%
Total Other Financing Uses	**$ 1,281,217**	**$ 2,451,861**	**$ 787,882**	**$ 2,695,578**	**$ 2,844,656**	**$ 1,050,893**	**$ 2,039,844**	**$ (1,644,685)**	**-61.0%**
Total Rev & Other Sources	**$ 6,263,392**	**$ 6,138,362**	**$ 5,714,735**	**$ 5,987,258**	**$ 5,698,336**	**$ 5,584,723**	**$ 5,995,663**	**$ (402,535)**	**-6.7%**
Total Exp & Other Uses	**$ 4,257,857**	**$ 5,983,687**	**$ 5,239,032**	**$ 7,445,789**	**$ 7,594,107**	**$ 5,586,803**	**$ 6,664,172**	**$ (1,858,986)**	**-25.0%**
Beginning Fund Balance, 1/1	**$ 11,219,619**	**$ 13,225,152**	**$ 8,056,789**	**$ 13,379,827**	**$ 13,379,827**	**$ 11,484,056**	**$ 11,481,976**	**$ (1,895,771)**	**-14.2%**
Ending Fund Balance, 12/31	**$ 13,225,152**	**$ 13,379,827**	**$ 8,532,492**	**$ 11,921,296**	**$ 11,484,056**	**$ 11,481,976**	**$ 10,813,466**	**$ (439,320)**	**-3.7%**
EFB as a % of Oper Exp	444.3%	378.8%	191.7%	251.0%	241.8%	253.1%	233.8%		0.9%
33% Operating Reserves (of Oper Exp)	$ 982,291	$ 1,165,503	$ 1,468,880	$ 1,567,570	$ 1,567,319	$ 1,496,851	$ 1,526,028	$ (70,719)	-4.5%
1% Capital Reserves	$ 484,748	$ 517,989	$ 556,224	$ 552,840	$ 543,261	$ 553,211	$ 573,118	$ 371	0.1%
American Lake Management District	$ 9,896	$ 29,081	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Over/(Under) Target	$ 11,748,217	$ 11,667,254	$ 6,507,388	$ 9,800,886	$ 9,373,476	$ 9,431,914	$ 8,714,317	$ (368,972)	-3.8%

SURFACE WATER MANAGEMENT (CONTINUED)

Expenditure Object Summary

Obj Code	Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
Operating Expenditure:										
1XX	Salaries & Wages	618,181	559,868	1,140,532	1,210,532	1,210,532	1,161,476	1,187,334	(49,056)	-4.1%
2XX	Benefits	247,382	209,710	433,832	433,832	433,832	435,557	460,355	1,725	0.4%
3XX	Supplies	8,331	86,981	30,300	30,300	30,300	78,200	78,200	47,900	158.1%
4XX	Services & Charges	1,063,848	1,602,320	1,729,194	1,946,987	1,946,987	1,728,505	1,751,105	(218,482)	-11.2%
5XX	Intergovernmental	284,700	284,700	284,700	284,700	284,700	284,700	284,700	-	0.0%
7XX	Debt Service-Principal	457,355	463,715	470,160	470,160	470,160	476,695	483,320	6,535	1.4%
8XX	Debt Service-Interest	43,640	37,283	30,837	30,837	30,837	24,302	17,676	(6,535)	-21.2%
9XX	Interfund Charges	253,204	287,249	331,595	342,863	342,103	346,476	361,639	3,613	1.1%
	Subtotal Operating Exp	**$ 2,976,640**	**$ 3,531,827**	**$ 4,451,150**	**$ 4,750,212**	**$ 4,749,451**	**$ 4,535,911**	**$ 4,624,329**	**$ (214,300)**	**-4.5%**
Capital & 1-Time Funded:										
1/2XX	Personnel	6,003	4,287	-	141,964	141,964	-	-	(141,964)	-100.0%
4XX	Services & Charges	221,278	154,231	20,939	145,725	145,725	42,068	42,068	(103,657)	-71.1%
5XX	Intergovernmental	984,326	2,174,611	357,700	1,500,978	1,657,208	-	470,000	(1,500,978)	-100.0%
6XX	Capital Outlay	-	100,146	398,579	870,000	870,000	995,000	1,520,000	125,000	14.4%
9XX	Interfund Charges	69,610	18,586	10,664	36,911	29,759	13,825	7,776	(23,086)	-62.5%
	Subtotal One-time Exp	**$ 1,281,217**	**$ 2,451,861**	**$ 787,882**	**$ 2,695,578**	**$ 2,844,656**	**$ 1,050,893**	**$ 2,039,844**	**$ (1,644,685)**	**-61.0%**
	Total Expenditures	**$ 4,257,857**	**$ 5,983,687**	**$ 5,239,032**	**$ 7,445,789**	**$ 7,594,107**	**$ 5,586,803**	**$ 6,664,172**	**$ (1,858,985)**	**-25.0%**

FUND 501: FLEET & EQUIPMENT

Purpose & Description

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

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
M&O Revenue	$ 574,514	$ 585,784	$ 775,720	$ 977,785	$ 912,785	$ 989,185	$ 989,185	$ 11,400	1.2%
Proceeds from Sale of Assets	51,458	81,288	-	-	-	-	-	-	n/a
Lease Revenue	30,000	30,000	-	30,000	30,000	-	-	(30,000)	(1.00)
Interest Earnings	226,797	160,500	20,000	20,000	85,000	85,000	85,000	65,000	325.0%
Total Operating Revenues	**$ 882,768**	**$ 857,572**	**$ 795,720**	**$ 1,027,785**	**$ 1,027,785**	**$ 1,074,185**	**$ 1,074,185**	**$ 46,400**	**4.5%**
EXPENDITURES									
Fuel/Gasoline	405,848	463,811	459,150	467,730	467,730	514,130	514,130	46,400	9.9%
Other Supplies	13,778	15,001	3,990	14,975	14,975	7,475	7,475	(7,500)	-50.1%
Repairs & Maintenance	462,892	376,890	332,580	545,080	545,080	552,580	552,580	7,500	1.4%
Other Services & Charges	251	1,870	-	-	-	-	-	-	n/a
Total Operating Expenditures	**$ 882,768**	**$ 857,572**	**$ 795,720**	**$ 1,027,785**	**$ 1,027,785**	**$ 1,074,185**	**$ 1,074,185**	**$ 46,400**	**4.5%**
Oper Rev Over/(Under) Exp	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
OTHER FINANCING SOURCES									
Replacement Reserves	-	1,087,312	1,000,648	1,130,388	1,130,388	1,116,673	1,092,554	(13,715)	-1.2%
Capital Contribution	532,753	26,964	-	-	-	484,985	-	484,985	n/a
Capital Financing	-	-	-	-	-	-	1,090,100	-	n/a
Transfer In-Risk Management	109,201	81,259	-	-	-	-	-	-	n/a
Total Other Financing Sources	**$ 641,953**	**$ 1,195,535**	**$ 1,000,648**	**$ 1,130,388**	**$ 1,130,388**	**$ 1,601,658**	**$ 2,182,654**	**$ 471,270**	**41.7%**
OTHER FINANCING USES									
Fleet & Equip-New & Replacement	1,589,005	863,364	-	-	-	1,533,100	1,090,100	1,533,100	n/a
Total Other Financing Uses	**$ 1,589,005**	**$ 863,364**	**$ -**	**$ -**	**$ -**	**$ 1,533,100**	**$ 1,090,100**	**$ 1,533,100**	**n/a**
Total Rev & Other Sources	**$ 1,524,722**	**$ 2,053,107**	**$ 1,796,368**	**$ 2,158,173**	**$ 2,158,173**	**$ 2,675,843**	**$ 3,256,839**	**$ 517,670**	**24.0%**
Total Exp & Other Uses	**$ 2,471,773**	**$ 1,720,936**	**$ 795,720**	**$ 1,027,785**	**$ 1,027,785**	**$ 2,607,285**	**$ 2,164,285**	**$ 1,579,500**	**153.7%**
Beginning Fund Balance, 1/1	**$ 5,420,721**	**$ 4,473,670**	**$ 4,906,331**	**$ 4,805,841**	**$ 4,805,841**	**$ 5,936,229**	**$ 6,004,787**	**$ 1,130,388**	**23.5%**
Ending Fund Balance, 12/31	**$ 4,473,670**	**$ 4,805,841**	**$ 5,906,979**	**$ 5,936,229**	**$ 5,936,229**	**$ 6,004,787**	**$ 7,097,341**	**$ 68,558**	**1.2%**

FUND 502: PROPERTY MANAGEMENT

Purpose & Description

The ***Property Management Fund*** accounts for all costs associated with the maintenance and operations of City Hall, Police Station, Parking/Light Rail Facility. Maintenance and operating costs are charged to this fund which is funded primarily through user fees allocated to the operating funds based on a combination of number of FTEs and usage.

The fund has also accumulated replacement reserves for the purpose of funding future major repairs and capital improvements to city-owned facilities. The Capital Budget section of this document provides the 6-Year capital needs as it relates to property management, including the detailed project sheets.

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
M&O Revenue	$ 848,348	$ 816,961	$ 856,628	$ 883,210	$ 883,210	$ 813,227	$ 825,690	(69,983)	-7.9%
Interest Earnings	30,390	17,953	-	-	-	-	-	-	n/a
Total Operating Revenues	**$ 878,737**	**$ 834,914**	**$ 856,628**	**$ 883,210**	**$ 883,210**	**$ 813,227**	**$ 825,690**	**$ (69,983)**	**-7.9%**
EXPENDITURES									
City Hall Facility	491,980	469,186	444,290	471,650	471,650	425,166	432,511	(46,484)	-9.9%
Police Station	321,287	337,744	339,322	352,221	352,221	328,405	332,854	(23,816)	-6.8%
Sound Transit Station	65,471	27,985	73,016	59,339	59,339	59,656	60,325	317	0.5%
Total Operating Expenditures	**$ 878,737**	**$ 834,914**	**$ 856,628**	**$ 883,210**	**$ 883,210**	**$ 813,227**	**$ 825,690**	**$ (69,983)**	**-7.9%**
Oper Rev Over/(Under) Exp	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
OTHER FINANCING SOURCES									
Capital Contrib/Other 1-Time	839,645	290,503	100,000	1,063,040	813,040	187,500	95,000	(875,540)	-82.4%
Total Other Financing Sources	**$ 839,645**	**$ 290,503**	**$ 100,000**	**$ 1,063,040**	**$ 813,040**	**$ 187,500**	**$ 95,000**	**$ (875,540)**	**-82.4%**
OTHER FINANCING USES									
Capital/1-Time/6-Year Plan	1,130,112	639,708	100,000	1,163,040	913,040	187,500	95,000	(975,540)	-83.9%
Total Other Financing Uses	**$ 1,130,112**	**$ 639,708**	**$ 100,000**	**$ 1,163,040**	**$ 913,040**	**$ 187,500**	**$ 95,000**	**$ (975,540)**	**-83.9%**
Total Rev & Other Sources	**$ 1,718,383**	**$ 1,125,417**	**$ 956,628**	**$ 1,946,250**	**$ 1,696,250**	**$ 1,000,727**	**$ 920,690**	**$ (945,523)**	**-48.6%**
Total Exp & Other Uses	**$ 2,008,849**	**$ 1,474,622**	**$ 956,628**	**$ 2,046,250**	**$ 1,796,250**	**$ 1,000,727**	**$ 920,690**	**$ (1,045,523)**	**-51.1%**
Beginning Fund Balance, 1/1	**$ 739,672**	**$ 449,206**	**$ -**	**$ 100,000**	**$ 100,000**	**$ -**	**$ -**	**$ (100,000)**	**-100.0%**
Ending Fund Balance, 12/31	**$ 449,206**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**

FUND 503: INFORMATION TECHNOLOGY

Purpose & Description

The ***Information Technology Fund*** accounts for all costs and services associated with the City's Information Technology needs. This fund is used to support all internal systems including internal & external web resources (WWW), intranet & file transfer protocol (FTP), e-mail systems, business continuity needs, infrastructure resources, applications and overall technology support. In addition, the fund is also used to leverage emerging technologies to reduce cost, limit growth in the workforce, and improve services to citizens and employees; and to provide the most innovative and cost-effective technology services for managing the City of Lakewood. Information technology costs are allocated to the operating funds based on a combination of FTEs and usage.

The Capital Budget section of this document provides the 6-Year capital needs as it relates to information technology, including the detailed project sheets.

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
M&O Revenue	$ 1,822,538	$ 2,191,306	$ 3,109,704	$ 3,219,607	$ 3,219,607	$ 3,605,655	$ 4,048,448	$ 386,048	12.0%
Misc/Interest/Other	28,323	5,374	-	-	-	-	-	-	n/a
Total Operating Revenues	**$ 1,850,860**	**$ 2,196,679**	**$ 3,109,704**	**$ 3,219,607**	**$ 3,219,607**	**$ 3,605,655**	**$ 4,048,448**	**$ 386,048**	**12.0%**
EXPENDITURES									
Personnel	797,884	662,785	701,912	701,912	701,912	707,105	731,098	5,193	0.7%
Supplies	98,980	65,512	214,020	276,020	276,020	175,000	175,000	(101,020)	-36.6%
Services & Charges	953,996	1,468,381	2,193,773	2,241,676	2,241,676	2,723,550	3,142,350	481,874	21.5%
Total Operating Expenditures	**$ 1,850,860**	**$ 2,196,679**	**$ 3,109,704**	**$ 3,219,607**	**$ 3,219,607**	**$ 3,605,655**	**$ 4,048,448**	**$ 386,048**	**12.0%**
Oper Rev Over/(Under) Exp	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
OTHER FINANCING SOURCES									
Capital Contribution/1-Time	716,097	619,634	995,340	1,948,058	1,948,058	365,350	279,000	(1,582,708)	-81.2%
GASB 96 Accounting for SBITA	592,092	712,540	-	-	-	-	-	-	n/a
Total Other Financing Sources	**$ 1,308,189**	**$ 1,332,174**	**$ 995,340**	**$ 1,948,058**	**$ 1,948,058**	**$ 365,350**	**$ 279,000**	**$ (1,582,708)**	**-81.2%**
OTHER FINANCING USES									
Capital/1-Time	699,293	619,635	995,340	1,948,058	1,948,058	365,350	279,000	(1,582,708)	-81.2%
Transfer Out - Fund 001 Gen Fund	355,786	-	-	-	-	-	-	-	n/a
GASB 96 Accounting for SBITA	592,052	712,540	-	-	-	-	-	-	n/a
Total Other Financing Uses	**$ 1,647,131**	**$ 1,332,174**	**$ 995,340**	**$ 1,948,058**	**$ 1,948,058**	**$ 365,350**	**$ 279,000**	**$ (1,582,708)**	**-81.2%**
Total Rev & Other Sources	**$ 3,159,049**	**$ 3,528,853**	**$ 4,105,044**	**$ 5,167,665**	**$ 5,167,665**	**$ 3,971,005**	**$ 4,327,448**	**$ (1,196,660)**	**-23.2%**
Total Exp & Other Uses	**$ 3,497,991**	**$ 3,528,853**	**$ 4,105,044**	**$ 5,167,665**	**$ 5,167,665**	**$ 3,971,005**	**$ 4,327,448**	**$ (1,196,660)**	**-23.2%**
Beginning Fund Balance, 1/1	**$ 338,942**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Ending Fund Balance, 12/31	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**

FUND 504: RISK MANAGEMENT

Purpose & Description

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.

Sources & Uses

Item	2024 Actual	2025 Actual	2026 Original	2026 Adjusted	2026 Year-end	2027 Proposed	2028 Proposed	27 Proposed - 26 Adj $ Chg	27 Proposed - 26 Adj % Chg
REVENUES									
M&O Revenue	$ 2,946,830	$ 3,296,896	$ 3,829,853	$ 3,870,683	$ 3,870,683	$ 3,825,220	$ 3,827,830	$ (45,463)	-1.2%
Insurance Recoveries - 3rd Party	358,193	455,549	400,000	400,000	400,000	400,000	400,000	-	0.0%
Total Revenues	**$ 3,305,023**	**$ 3,752,444**	**$ 4,229,853**	**$ 4,270,683**	**$ 4,270,683**	**$ 4,225,220**	**$ 4,227,830**	**$ (45,463)**	**-1.1%**
EXPENDITURES									
Safety Program	5,863	4,766	3,980	5,850	5,850	9,480	9,480	3,630	62.1%
Ready Rebound &AWC Retro Prog	64,824	74,643	78,740	66,990	66,990	121,800	124,410	54,810	81.8%
WCIA Assessment	2,883,449	3,272,854	3,747,133	3,613,943	3,613,943	3,633,940	3,633,940	19,997	0.6%
Claims/Judgments & Settlements	350,887	400,181	400,000	583,900	583,900	460,000	460,000	(123,900)	-21.2%
Total Expenditures	**$ 3,305,023**	**$ 3,752,444**	**$ 4,229,853**	**$ 4,270,683**	**$ 4,270,683**	**$ 4,225,220**	**$ 4,227,830**	**$ (45,463)**	**-1.1%**
Rev Over/(Under) Exp	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
OTHER FINANCING SOURCES									
Capital Contribution/1-Time	109,357	81,512	-	-	-	6,000	-	6,000	n/a
Total Other Financing Sources	**$ 109,357**	**$ 81,512**	**$ -**	**$ -**	**$ -**	**$ 6,000**	**$ -**	**$ 6,000**	**n/a**
OTHER FINANCING USES									
Capital/1-Time	156	254	-	-	-	6,000	-	6,000	n/a
Transfer Out-Fleet & Equip	109,201	81,259	-	-	-	-	-	-	n/a
Total Other Financing Uses	**$ 109,357**	**$ 81,512**	**$ -**	**$ -**	**$ -**	**$ 6,000**	**$ -**	**$ 6,000**	**n/a**
Total Rev & Other Sources	**$ 3,414,380**	**$ 3,833,956**	**$ 4,229,853**	**$ 4,270,683**	**$ 4,270,683**	**$ 4,231,220**	**$ 4,227,830**	**$ (39,463)**	**-0.9%**
Total Exp & Other Uses	**$ 3,414,380**	**$ 3,833,956**	**$ 4,229,853**	**$ 4,270,683**	**$ 4,270,683**	**$ 4,231,220**	**$ 4,227,830**	**$ (39,463)**	**-0.9%**
Beginning Fund Balance, 1/1	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**
Ending Fund Balance, 12/31	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**n/a**

CAPITAL BUDGET

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6-Year CIP
Parks

6-Year (2027-2032) Capital Improvement Plan
Parks Projects

SOURCES		2027	2028	2029	2030	2031	2032	Total
Funds Anticipated/Grants Secured		**$ 1,039,000**	**$ 7,025,000**	**$ 4,825,000**	**$ 1,625,000**	**$ 1,850,000**	**$ -**	**$ 16,364,000**
301.0038	Playground Replacement	$ 40,000	$ -	$ 300,000	$ 500,000	$ -	$ -	$ 840,000
301.0043	FSP H-Barn Complex Restoration & Renovation	$ 250,000	$ 4,000,000	$ 2,400,000	$ -	$ -	$ -	$ 6,650,000
301.0046	Street Ends - Water Access	$ -	$ -	$ 400,000	$ -	$ 400,000	$ -	$ 800,000
301.0051	Downtown Park	$ -	$ -	$ 500,000	$ -	$ -	$ -	$ 500,000
301.0063	Edgewater Park - Phase 1 - Park Development	$ 510,000	$ 2,275,000	$ -	$ -	$ -	$ -	$ 2,785,000
301.0064	Edgewater Park - Phase 2 - Boat Launch	$ 239,000	$ 750,000	$ -	$ -	$ -	$ -	$ 989,000
301.0065	Kiwanis Park - Park Update	$ -	$ -	$ 125,000	$ 125,000	$ 550,000	$ -	$ 800,000
301.0067	Fort Steilacoom Sport Field Partnership	$ -	$ -	$ -	$ 1,000,000	$ -	$ -	$ 1,000,000
301.0070	Park Acquisition Plan	$ -	$ -	$ 900,000	$ -	$ 900,000	$ -	$ 1,800,000
301.0071	Chambers Creek Trailhead Access	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ 200,000
Tax Increment Financing (TIF)		**$ -**	**$ -**	**$ 2,000,000**	**$ -**	**$ -**	**$ -**	**$ 2,000,000**
301.0051	Downtown Park	$ -	$ -	$ 2,000,000	$ -	$ -	$ -	$ 2,000,000
Transfer In - REET		**$ 946,000**	**$ 330,000**	**$ 410,000**	**$ 260,000**	**$ 520,000**	**$ 470,000**	**$ 2,936,000**
301.0018	Project Support	$ 235,000	$ 235,000	$ 260,000	$ 260,000	$ 270,000	$ 270,000	$ 1,530,000
301.0038	Playground Replacement	$ 140,000	$ -	$ -	$ -	$ -	$ -	$ 140,000
301.0063	Edgewater Park - Phase 1 - Park Development	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ 50,000
301.0064	Edgewater Park - Phase 2 - Boat Launch	$ 371,000	$ 45,000	$ -	$ -	$ -	$ -	$ 416,000
301.0067	Fort Steilacoom Sport Field Partnership	$ -	$ 50,000	$ 50,000	$ -	$ -	$ -	$ 100,000
301.0069	Harry Todd Park - Park Update	$ -	$ -	$ -	$ -	$ 150,000	$ 200,000	$ 350,000
301.0070	Park Acquisition Plan	$ 150,000	$ -	$ 100,000	$ -	$ 100,000	$ -	$ 350,000
Transfer In - Lodging Tax		**$ 300,000**	**$ 1,700,000**	**$ 2,250,000**	**$ 1,650,000**	**$ -**	**$ -**	**$ 5,900,000**
301.0038	Playground Replacement	$ -	$ -	$ -	$ 500,000	$ -	$ -	$ 500,000
301.0043	FSP H-Barn Complex Restoration & Renovation	$ 300,000	$ 1,700,000	$ 2,000,000	$ -	$ -	$ -	$ 4,000,000
301.0067	Fort Steilacoom Sport Field Partnership	$ -	$ -	$ 250,000	$ 1,150,000	$ -	$ -	$ 1,400,000
Transfer In - SWM		**$ -**	**$ 407,000**	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ 607,000**
301.0043	FSP H-Barn Complex Restoration & Renovation	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ 200,000
301.0063	Edgewater Park - Phase 1 - Park Development	$ -	$ 407,000	$ -	$ -	$ -	$ -	$ 407,000
Financing/GO Bond Proceeds		**$ -**	**$ 2,765,000**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ 3,265,000**
301.0038	Playground Replacement	$ -	$ 300,000	$ 300,000	$ -	$ -	$ -	$ 600,000
301.0063	Edgewater Park - Phase 1 - Park Development	$ -	$ 940,000	$ -	$ -	$ -	$ -	$ 940,000
301.0064	Edgewater Park - Phase 2 - Boat Launch	$ -	$ 1,485,000	$ -	$ -	$ -	$ -	$ 1,485,000
301.0071	Chambers Creek Trailhead Access	$ -	$ 40,000	$ 200,000	$ -	$ -	$ -	$ 240,000
Prior Year Ending Fund Balance		**$ 100,000**	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**
301.0016	Park Equipment Replacement	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 40,000
301.0017	Park Playground Resurfacing	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 30,000
301.0018	Project Support	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 30,000
301.0071	Chambers Creek Trailhead Access	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ 50,000
	Total - Sources	**$ 2,385,000**	**$ 12,277,000**	**$ 10,185,000**	**$ 3,535,000**	**$ 2,370,000**	**$ 470,000**	**$ 31,222,000**

6-Year (2027-2032) Capital Improvement Plan
Parks Capital Projects

Project #: **301.0016**
Project Name: Park Equipment Replacement

Project Description & Justification:

Equipment Replacement is needed at all of the parks. All site furnishings follow a specific standard for tables, benches, bbqs, drinking fountains, trash cans, that ensure durability through years of high-traffic usage. This annual replacement program allows for regular replacement of site amenities and park maintenance equipment. The standard is for all park assets to score at least fair in the condition assessment and for damaged items to be replaced as expeditously as possible. We are able to offset the cost and/or expand this program by allowing visitors to purchase memorial benches at the parks. Private groups purchase benches and pay $1,500 for installation and a plaque.

Specific projects to be determined based on park need and equipment replacement schedules. Anticipated projects for the biennium include: Picnic tables across the system in 2027. Small playground and sport field equipment in 2028.

Operational Impact:
There is no m&o impact.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Parks CIP Ending Fund Balance	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 40,000
Unfunded	$ -	$ -	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 80,000
Total Funding Sources	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 120,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Other	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 120,000
Total Project Costs	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 120,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital Improvement Plan
Parks Capital Projects

Project #: **301.0017**
Project Name: Park Playground Resurfacing

Project Description & Justification:

Playgrounds at all City parks are used year round. The engineered wood chips below the structures gets compressed, worn down and migrates to the edges of the fall zone. Replacement is needed to keep the areas safe and to meet national playground and risk management safety standards. Besides wood chips, mats and other surfacing materials are purchased to support areas under swings, slides and entry ramps. Additional surfacing is also needed to update areas impacted by high usage or when new playgrounds are installed.

Purchase of approximately 200 cubic yards each year to update all city parks. Traditionally purchase large quantities in advance of Park Appreciation Day or other volunteer service events to move and spread the material. Anticipated projects for the biennium include: Tile replacements at Springbrook Park and engineered wood chips across the system in 2027 and engineered wood chips at Fort Steilacooom Park in 2028.

Operational Impact:
There is no impact to m&o.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Parks CIP Ending Fund Balance	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 30,000
Unfunded	$ -	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 60,000
Total Funding Sources	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 90,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Other	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 90,000
Total Project Costs	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 90,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital Improvement Plan
Parks Capital Projects

Project #: **301.0018**
Project Name: Project Support

Project Description & Justification:

The City has increased the number and size of park projects over the past 5 years. Increases are based on age of sites, lifecycle of buildings and facilities, complexity of projects and success receiving grants and community donations. Over 14 projects are being planned, in permitting or in construction over the next biennium to include FSP partnership projects, Edgewater Park, and advancing the adopted CIP in the Legacy Plan, with a need to prepare projects for grant deadlines and future phases. Project management is needed for grant proposals, community engagement with design, permitting and construction management to ensure we are meeting project timelines and grant expectations.

Edgewater Park and H-Barn projects include funding for .40 FTE (.20 FTE per project manager).

Operational Impact:
$250,000 per year for two Parks Development Managers and 20% Director. A few large project may allow personnel costs to be charged to specific projects. Edgewater & H-Barn have .20 FTE per position built into project budget.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Transfer In - REET	$ 235,000	$ 235,000	$ 260,000	$ 260,000	$ 270,000	$ 270,000	$ 1,530,000
Parks CIP Ending Fund Balance	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 30,000
Total Funding Sources	**$ 250,000**	**$ 250,000**	**$ 260,000**	**$ 260,000**	**$ 270,000**	**$ 270,000**	**$ 1,560,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Project Management	$ 250,000	$ 250,000	$ 260,000	$ 260,000	$ 270,000	$ 270,000	$ 1,560,000
Total Project Costs	**$ 250,000**	**$ 250,000**	**$ 260,000**	**$ 260,000**	**$ 270,000**	**$ 270,000**	**$ 1,560,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital Improvement Plan
Parks Capital Projects

Project #: **301.0038**
Project Name: Playground Replacement

Project Description & Justification:

Playgrounds are an important amenity in city parks, especially neighborhood parks. Playgrounds are regularly inspected and repaired as needed. The life span of a playground is influenced by use, materials and environment but can typically last between 15-20 years. The Legacy Plan identifed the following playground replacement priorities based on a site rotation, with design of playground, routes and basic park features occuring in 2026, and advancement of the park construction project every other year. With playground replacement, accessible routes and other amenities may be added.

2027: Design Washington Park & Active Park - $90,000
2027: Design FSP Playground - $90,000
2028: Apply for grants for Fort Steilacoom Park $1,000,000 and Active Park $600,000
2028: Construct Washington Park Improvements - $300,000
Design is needed to compete for grants; 2028 grants will be funded in 2029 to construct Active Park (2029) and FSP Playground (2030).

Operational Impact:
Generally site improvements will replace or lessen costs depending on the size and scale of the amenities. Fort Steilacoom Park playground will likely increase in costs given it is a destination feature.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Funds Anticipated	$ 40,000	$ -	$ 300,000	$ 500,000	$ -	$ -	$ 840,000
Transfer In - REET	$ 140,000	$ -	$ -	$ -	$ -	$ -	$ 140,000
Transfer In - Lodging Tax	$ -	$ -	$ -	$ 500,000	$ -	$ -	$ 500,000
LTGO Bond Proceeds	$ -	$ 300,000	$ 300,000	$ -	$ -	$ -	$ 600,000
Total Funding Sources	**$ 180,000**	**$ 300,000**	**$ 600,000**	**$ 1,000,000**	**$ -**	**$ -**	**$ 2,080,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design & Permitting	$ 180,000	$ -	$ -	$ -	$ -	$ -	$ 180,000
Construction	$ -	$ 300,000	$ 600,000	$ 1,000,000		$ -	$ 1,900,000
Total Project Costs	**$ 180,000**	**$ 300,000**	**$ 600,000**	**$ 1,000,000**	**$ -**	**$ -**	**$ 2,080,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ 15,000	$ 35,000	$ 35,000	$ 35,000	$ 120,000
Net M&O Impact	**$ -**	**$ -**	**$ 15,000**	**$ 35,000**	**$ 35,000**	**$ 35,000**	**$ 120,000**

6-Year (2027-2032) Capital Improvement Plan
Parks Capital Projects

Project #: **301.0043**
Project Name: FSP H-Barn Complex Restoration & Renovation

Project Description & Justification:

Background: Partners for Parks (PFP) provided the City Council an update on the feasibility study jointly financed by Partners for Parks and the City in January 2022. This study includes information, findings, conclusions, and recommendations to restore and renovate the H-Barn Complex at Fort Steilacoom Park. Partners for Parks committed to undertake a capital fund raising campaign to raise $3.5 million to restore and renovate the H-Barn at Fort Steilacoom Park. At 30% design, it was determined that the project costs were escalated and the project was re-evaluated to align with a $10,200,000 construction budget.

Total Project 2025-2032 Project Budget $12,000,000:
$1,800,000 Design ($100,000 General Fund in 2022 for Pre-Design / $1,700,000 PFP Capital Campaign)
$10,200,000 Construction ($200,000 State Dept of Commerce Grant / $200,000 SWM / $500,000 Nisqually / $500,000 Federal / $2,800,000 Building Communities Grant / $2,000,000 Capital Campaign / $4,000,000 LTAC)

Project Timeline:
2025-2026: Planning & Design to 60%
2027: 90% Design and Permitting, Grants Secured
2028: Construction Commences

Funding Strategy (2027-2032):

Grants Secured:
2026 $200,000 State Department of Commerce for Silo

Funds Anticipated:
2027: $250,000 Nisqually Tribe
2028: $2,550,000 ($250,000 Nisqually Tribe / $1,800,000 Building Communities Grant via PFP / $500,000 Federal Allocation)
2029: $1,000,000 Building Communities Grant via POP

Capital Contribution via Partners for Parks Total $3,700,000 ($1,050,000 to be used in 2026 for Graham Baba Design Contract).
2028: $1,600,000
2029: $1,100,000

Lodging Tax:
2027 & 2028: $2,000,000 Direct Allocation Awarded in 2026
2029: $2,000,000 Direct Allocation or Bond Issue (apply in 2028 for 2029)

Surface Water Management:
2029: $200,000 for storm drainage element of the project.

Operational Impact:
To be determined for 2029, pending the creation of a business plan in 2027-2028. Initial budget projected at $120,000/year.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Grants Secured	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
Funds Anticipated	$ 250,000	$ 2,250,000	$ 1,000,000		$ -	$ -	$ 3,500,000
Contributions/Capital Campaign	$ -	$ 1,550,000	$ 1,400,000	$ -	$ -	$ -	$ 2,950,000
Transfer In - Lodging Tax	$ 300,000	$ 1,700,000	$ 2,000,000	$ -	$ -	$ -	$ 4,000,000
Transfer In - SWM	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ 200,000
Total Funding Sources	**$ 550,000**	**$ 5,700,000**	**$ 4,600,000**	**$ -**	**$ -**	**$ -**	**$ 10,850,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
A&E, Permit & Construction Management	$ 350,000	$ 200,000	$ 100,000	$ -	$ -	$ -	$ 650,000
Construction	$ 200,000	$ 5,500,000	$ 4,500,000		$ -	$ -	$ 10,200,000
Total Project Costs	**$ 550,000**	**$ 5,700,000**	**$ 4,600,000**	**$ -**	**$ -**	**$ -**	**$ 10,850,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 200,000
Expenditure Increase/(Decrease)	$ -	$ -	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 480,000
Net M&O Impact	**$ -**	**$ -**	**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ 70,000**	**$ 280,000**

6-Year (2027-2032) Capital Improvement Plan
Parks Capital Projects

Project #: **301.0046**
Project Name: Street Ends - Water Access

Project Description & Justification:

The City completed a street end study in 2009 to gather data on the feasibility of improved public access at 13 street ends located on 4 lakes within the City. The report was updated in 2022 and identified 11 sites as having potential to be improved. PRCS provided a prioritization matrix to create a recommended action plan for a pilot project at Westlake Ave SW. This budget provides design funding for one additional site in order to prepare for future grant funding through RCO - ALEA. If awarded, funding could be available in 2029 or 2031 depending on a 2028 or 2030 submission. Grant requires a 50% match; however as projects are in the right of way qualification of the projects for specific grants is yet to be determined.

Operational Impact:
Improved sites will require regular and seasonal support to maintain improvements.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Grants Secured	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Funds Anticipated	$ -	$ -	$ 400,000	$ -	$ 400,000		$ 800,000
Private Utilities (Water/Sewer)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contributions/Donations/Mitigation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer In- General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer In - REET	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer In - Lodging Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer In - Transportation CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer In - SWM	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LTGO Bond Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tax Increment Financing (TIF)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parks CIP Ending Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unfunded	$ 80,000	$ 80,000	$ 480,000	$ 80,000	$ 400,000	$ -	$ 1,120,000
Total Funding Sources	**$ 80,000**	**$ 80,000**	**$ 880,000**	**$ 80,000**	**$ 800,000**	**$ -**	**$ 1,920,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Property Acquisition	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Design & Permitting	$ 80,000	$ 80,000	$ 80,000	$ 80,000		$ -	$ 320,000
Construction	$ -		$ 800,000		$ 800,000	$ -	$ 1,600,000
Inspection	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Project Management	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Project Costs	**$ 80,000**	**$ 80,000**	**$ 880,000**	**$ 80,000**	**$ 800,000**	**$ -**	**$ 1,920,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ 10,000	$ -	$ 10,000	$ 20,000
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ 10,000**	**$ -**	**$ 10,000**	**$ 20,000**

6-Year (2027-2032) Capital Improvement Plan
Parks Capital Projects

Project #: **301.0051**
Project Name: Downtown Park

Project Description & Justification:

The Legacy Plan as well as the Lakewood Central Business District or "Downtown" Plan include a variety of projects to support desired change and development in the City. One of the improvement goals is to establish a downtown area to create a sense of identity and pride and provide citizens with recreation and cultural features. The park would be connected to the anticipated green street loop and the Colonial Plaza at Motor Ave. Crime Prevention Through Environmental Design would be used to develop the space while providing infrastructure to support events and a park-like experience.

Operational Impact:
Operation plan would be needed to support improved areas for regular, seasonal and routine maintenance; .25 FTE. Community Center removed from scope and to be introduced seperately.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Funds Anticipated	$ -	$ -	$ 500,000	$ -	$ -	$ -	$ 500,000
Tax Increment Financing (TIF)	$ -		$ 2,000,000	$ -	$ -	$ -	$ 2,000,000
Total Funding Sources	**$ -**	**$ -**	**$ 2,500,000**	**$ -**	**$ -**	**$ -**	**$ 2,500,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Construction	$ -	$ -	$ 2,500,000			$ -	$ 2,500,000
Total Project Costs	**$ -**	**$ -**	**$ 2,500,000**	**$ -**	**$ -**	**$ -**	**$ 2,500,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ 30,000	$ 30,000	$ 30,000	$ 90,000
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 90,000**

6-Year (2027-2032) Capital Improvement Plan
Parks Capital Projects

Project #: **301.0056**
Project Name: Park Wayfinding Sign Program

Project Description & Justification:

The City updated park signs in 2024. During design development it was determined that wayfinding was needed to and throughout larger park sites, especially Fort Steilacoom Park, street ends, habitat areas and community parks. A family of signs was selected to be used based on what needed to be identified (area, parking lots, directional).

Operational Impact:
Sign maintenance once created and installed.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Unfunded	$ -		$ -	$ 90,000	$ -	$ -	$ 90,000
Total Funding Sources	**$ -**	**$ -**	**$ -**	**$ 90,000**	**$ -**	**$ -**	**$ 90,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Construction	$ -		$ -	$ 90,000	$ -	$ -	$ 90,000
Total Project Costs	**$ -**	**$ -**	**$ -**	**$ 90,000**	**$ -**	**$ -**	**$ 90,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital Improvement Plan
Parks Capital Projects

Project #: **301.0059**
Project Name: Fort Steilacoom Park Main Entry Signs

Project Description & Justification:

Fort Steilacoom Park is the largest park in the City. The City updated park signs in 2024. During design development the City was reconfiguring the entry to the park which included a traffic circle. There was concern about where to locate the proper entry signs. It was recommended to defer to find a permitable location that fits with the park given expanded uses and future planning.

Due to regional and national events, this project could be eligible for LTAC funding.

Operational Impact:
All signage is inspected and maintained by assigned park personnel once installed.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Unfunded	$ -	$ -	$ -	$ -	$ 225,000	$ -	$ 225,000
Total Funding Sources	**$ -**	**$ -**	**$ -**	**$ -**	**$ 225,000**	**$ -**	**$ 225,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Construction	$ -		$ -		$ 225,000	$ -	$ 225,000
Total Project Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ 225,000**	**$ -**	**$ 225,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital Improvement Plan
Parks Capital Projects

Project #: **301.0063**
Project Name: Edgewater Park - Phase 1 - Park Development

Project Description & Justification:
This 2.8 acre linear park is relatively undeveloped. In 2006 the City replaced the boat launch at Edgewater Park but no additional improvements have been made for the past 18 years. A master plan for the park was completed in 2024; the design was used to apply for grant funding support which was secured in 2025. Project enhancements will include shoreline restoration, water access points, park pathways, a fishing pier, parking and native habitat suitable to the site. Improvements supported by ALEA, WWRP.

Project Timing:
2025-2027: Design, engineering & permitting
2028: Construction

ALEA: $2,230,000
WWRP: $500,000
Dept of Commerce (Design) $175,000

Operational Impact:
This site is currently on a responsive maintenance plan. Development of the site will increase the need for a daily, seasonal and annual care as other waterfront properties. An estimated 900-1200 annual hours of service will be required.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Grants Secured	$ 510,000	$ 2,275,000		$ -	$ -	$ -	$ 2,785,000
Transfer In - REET	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ 50,000
Transfer In - SWM	$ -	$ 407,000		$ -	$ -	$ -	$ 407,000
LTGO Bond Proceeds	$ -	$ 940,000	$ -	$ -	$ -	$ -	$ 940,000
Total Funding Sources	**$ 560,000**	**$ 3,622,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,182,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Property Acquisition	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Design & Permitting	$ 100,000	$ 100,000		$ -	$ -	$ -	$ 200,000
Construction	$ 460,000	$ 3,422,000		$ -	$ -	$ -	$ 3,882,000
Contingency	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
Total Project Costs	**$ 560,000**	**$ 3,622,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,182,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 160,000
Net M&O Impact	**$ -**	**$ -**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 160,000**

6-Year (2027-2032) Capital Improvement Plan
Parks Capital Projects

Project #: **301.0064**
Project Name: Edgewater Park - Phase 2 - Boat Launch

Project Description & Justification:

In 2006, the City replaced the boat launch at Edgewater Park but no additional improvements have been made for the past 18 years. A master plan identified the preferred location for an improvement boat launch with parking. The City secured a BFP grant to support this development scope in 2025. Phase 1 and Phase 2 are concurrently being designed, permitted and constructed.

2025-2027: Design, engineering & permitting
2028: Construction

Phase 2 funds:
Boating Facilities Grant: $1,000,000
WA Dept of Commerce (Legislative Request): $175,000

Operational Impact:
This site is currently on a responsive maintenance plan. Development of the site will increase the need for a daily, seasonal and annual care as other waterfront properties. An estimated 900-1200 annual hours of service will be required for the park; some type of permitted launch and parking system will be helpful to mitigate demand beyond the capacity of the site.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Grants Secured	$ 239,000	$ 750,000		$ -	$ -	$ -	$ 989,000
Transfer In - REET	$ 371,000	$ 45,000	$ -	$ -	$ -	$ -	$ 416,000
LTGO Bond Proceeds	$ -	$ 1,485,000	$ -	$ -	$ -	$ -	$ 1,485,000
Total Funding Sources	**$ 610,000**	**$ 2,280,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,890,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Property Acquisition	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Design & Permitting	$ 90,000	$ 100,000	$ -	$ -	$ -	$ -	$ 190,000
Construction	$ 490,000	$ 2,050,000		$ -	$ -	$ -	$ 2,540,000
Inspection	$ -	$ -		$ -	$ -	$ -	$ -
Project Management	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 60,000
Contingency	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Project Costs	**$ 610,000**	**$ 2,280,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,890,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 20,000
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ (5,000)**	**$ (5,000)**	**$ (5,000)**	**$ (5,000)**	**$ (20,000)**

6-Year (2027-2032) Capital Improvement Plan
Parks Capital Projects

Project #: **301.0065**
Project Name: Kiwanis Park - Park Update

Project Description & Justification:
Kiwanis Park needs a restroom upgrade, renovated picnic amenties and other improvements identified in the Legacy Plan. Public outreach and schematic design is needed for a 2030 grant application.

Operational Impact:
Improvements will likely replace outdated assets in the park

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Funds Anticipated	$ -	$ -	$ 125,000	$ 125,000	$ 550,000	$ -	$ 800,000
Unfunded	$ -	$ -	$ -	$ -	$ 550,000	$ -	$ 550,000
Total Funding Sources	**$ -**	**$ -**	**$ 125,000**	**$ 125,000**	**$ 1,100,000**	**$ -**	**$ 1,350,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design & Permitting		$ -	$ 125,000	$ 125,000	$ -	$ -	$ 250,000
Construction	$ -	$ -	$ -	$ -	$ 1,100,000	$ -	$ 1,100,000
Total Project Costs	**$ -**	**$ -**	**$ 125,000**	**$ 125,000**	**$ 1,100,000**	**$ -**	**$ 1,350,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital Improvement Plan
Parks Capital Projects

Project #: **301.0066**
Project Name: Springbrook Park - Restroom & Site Enhancements

Project Description & Justification:
Springbrook Park is a community park that lacks adequate restroom facilities, and has some play/spray features in need of updating.
Design and cost estimating will be needed in 2031 to apply for funding in 2032 for 2033 construction.

Operational Impact:
The addition of restroom facilities will increase operations and maintenance costs.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Unfunded	$ -	$ -	$ -	$ -	$ 100,000	$ 100,000	$ 200,000
Total Funding Sources	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ 100,000**	**$ 200,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design & Permitting	$ -	$ -	$ -	$ -	$ 100,000	$ 100,000	$ 200,000
Total Project Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ 100,000**	**$ 200,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital Improvement Plan
Parks Capital Projects

Project #: **301.0067**
Project Name: **Fort Steilacoom Sport Field Partnership**

Project Description & Justification:

Fort Steilacoom Park Sports Field Partnership - Phase 2 provides for future restroom facility and Field 2 improvements to be made in partnership with field users.

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Funds Anticipated	$ -	$ -		$ 1,000,000	$ -	$ -	$ 1,000,000
Transfer In - REET	$ -	$ 50,000	$ 50,000	$ -	$ -	$ -	$ 100,000
Transfer In - Lodging Tax	$ -	$ -	$ 250,000	$ 1,150,000	$ -	$ -	$ 1,400,000
Total Funding Sources	**$ -**	**$ 50,000**	**$ 300,000**	**$ 2,150,000**	**$ -**	**$ -**	**$ 2,500,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design & Permitting	$ -	$ 50,000	$ 300,000	$ -	$ -	$ -	$ 350,000
Construction	$ -	$ -		$ 2,150,000	$ -	$ -	$ 2,150,000
Total Project Costs	**$ -**	**$ 50,000**	**$ 300,000**	**$ 2,150,000**	**$ -**	**$ -**	**$ 2,500,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ 20,000	$ 40,000	$ 40,000	$ 40,000	$ 140,000
Net M&O Impact	**$ -**	**$ -**	**$ 20,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 140,000**

6-Year (2027-2032) Capital Improvement Plan
Parks Capital Projects

Project #: **301.0069**
Project Name: Harry Todd Park - Park Update

Project Description & Justification:
Harry Todd Park has received incremental improvements over the years, but its shelters, fields and general habitat areas need repair and restoration. Public engagement has also identifed a dog park and other desired improvements as outlined in the Legacy Plan. The goal is to design park updates in 2031 for the 2032 grant applicaion cycle, to peform work in 2033.

Operational Impact:
Addition of amenities will create incremental costs to operations.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Transfer In - REET	$ -	$ -	$ -	$ -	$ 150,000	$ 200,000	$ 350,000
Total Funding Sources	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**	**$ 200,000**	**$ 350,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Property Acquisition	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Design & Permitting	$ -	$ -	$ -	$ -	$ 150,000	$ 200,000	$ 350,000
Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Inspection	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Project Management	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Project Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**	**$ 200,000**	**$ 350,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital Improvement Plan
Parks Capital Projects

Project #: **301.0070**
Project Name: Park Acquisition Plan

Project Description & Justification:
The 2026 Legacy Plan identifies a number of service gaps for local and community parks. The aquisiton plan would support site feasibility, evaluate options, and facilitate partnership negotiation to bring properties in the system on a prioritized basis and seek to secure willing seller agreements for Pierce County Conservation Futures grant applications for 2029, 2031 and 2033. Minimum 10% matching funds are required.

Operational Impact:
An estimated .5 Maintenance FTE for each property acquired is anticipated; positions would be ongoing.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Funds Anticipated	$ -	$ -	$ 900,000	$ -	$ 900,000	$ -	$ 1,800,000
Transfer In - REET	$ 150,000	$ -	$ 100,000	$ -	$ 100,000	$ -	$ 350,000
Total Funding Sources	**$ 150,000**	**$ -**	**$ 1,000,000**	**$ -**	**$ 1,000,000**	**$ -**	**$ 2,150,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Property Acquisition	$ 150,000	$ -	$ 1,000,000	$ -	$ 1,000,000	$ -	$ 2,150,000
Design & Permitting	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Inspection	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Project Management	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Project Costs	**$ 150,000**	**$ -**	**$ 1,000,000**	**$ -**	**$ 1,000,000**	**$ -**	**$ 2,150,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ 60,000	$ 60,000	$ 120,000	$ 240,000
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ 60,000**	**$ 60,000**	**$ 120,000**	**$ 240,000**

6-Year (2027-2032) Capital Improvement Plan
Parks Capital Projects

Project #: **301.0071**
Project Name: Chambers Creek Trailhead Access

Project Description & Justification:
The City of Lakewood has partnered with Pierce County and University Plan to improve trails, boardwalks and bridges within Chambers Creek Canyon.

This project is specific to the City of Lakewood. At this time, there is limited access to the trail system from the City. While a few preliminary trail access points have been identified, a full assessment of property options, costs, benefits and partnerships has not been performed. Determining trailhead options in 2027 will allow for grant applications to occur in 2028.

Funds Anticipated: $200,000 RCO Grant eligible. Apply for the grant in 2028 and construct in 2029.

Design & Permitting:
- $50,000 for feasibility study in 2027.
- $40,000 for design in 2028.

Operational Impact:
To be determined based on site location and scale of project.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Funds Anticipated	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ 200,000
LTGO Bond Proceeds	$ -	$ 40,000	$ 200,000	$ -	$ -	$ -	$ 240,000
Parks CIP Ending Fund Balance	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ 50,000
Total Funding Sources	**$ 50,000**	**$ 40,000**	**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ 490,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design & Permitting	$ 50,000	$ 40,000	$ -	$ -	$ -	$ -	$ 90,000
Construction	$ -	$ -	$ 400,000	$ -	$ -	$ -	$ 400,000
Total Project Costs	**$ 50,000**	**$ 40,000**	**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ 490,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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6-Year CIP
Transportation

6 Year (2027-2032) Capital Improvement Plan
Transportation Projects

SOURCES		2027	2028	2029	2030	2031	2032	Total
General Fund		**$ 228,300**	**$ 302,800**	**$ 294,300**	**$ 330,300**	**$ 367,300**	**$ 406,300**	**$ 1,929,300**
1	Annual Program - Personnel, Engineering & Professional	198,300	230,300	264,300	300,300	337,300	376,300	1,706,800
3	Annual Program - Safety: Neighborhood Traffic	30,000	30,000	30,000	30,000	30,000	30,000	180,000
120	Tyee Park School Sidewalks-Seminole Road	-	42,500	-	-	-	-	42,500
REET (Real Estate Excise Tax)		**$ 394,400**	**$ 916,000**	**$ 850,000**	**$ 530,000**	**$ 530,000**	**$ 530,000**	**$ 3,750,400**
4	Annual Program - Minor Capital	16,400	270,000	270,000	270,000	270,000	270,000	1,366,400
5	Annual Program - Chip Seal Resurfacing Program	-	312,500	-	-	-	-	312,500
120	Tyee Park School Sidewalks-Seminole Road	-	73,500	320,000	-	-	-	393,500
136	100th Street; 59th to South Tacoma Way	118,000	-	-	-	-	-	118,000
184	Annual Program - Upgrade Accessible Pedestrian Routes	260,000	260,000	260,000	260,000	260,000	260,000	1,560,000
TBD $20gh		**$ 673,600**	**$ 107,500**	**$ 107,750**	**$ 108,750**	**$ 110,500**	**$ 108,000**	**$ 1,216,100**
4	Annual Program - Minor Capital	253,600	-	-	-	-	-	253,600
5	Annual Program - Chip Seal Resurfacing Program	420,000	107,500	107,750	108,750	110,500	108,000	962,500
SWM (Surface Water Management)		**$ -**	**$ 63,000**	**$ 609,000**	**$ 176,000**	**$ 37,400**	**$ 512,000**	**$ 1,397,400**
118	Lakewood Drive - Custer/74th to intersection	-	-	-	-	2,400	-	2,400
120	Tyee Park School Sidewalks-Seminole Road	-	63,000	-	-	-	-	63,000
121	112th-Farwest to Butte	-	-	-	-	35,000	485,000	520,000
131	Custer Road-Steilacoom to John Dower	-	-	-	-	-	27,000	27,000
136	100th Street; 59th to South Tacoma Way	-	-	594,000	-	-	-	594,000
175	John Dower Road; 78th St to 75th St	-	-	15,000	176,000	-	-	191,000
Motor Vehicle Excise Tax (MVET)		**$ 298,300**	**$ 298,300**	**$ 298,300**	**$ 298,300**	**$ 298,300**	**$ 298,300**	**$ 1,789,800**
1	Annual Program - Personnel, Engineering & Professional	298,300	298,300	298,300	298,300	298,300	298,300	1,789,800
Multi-Modal		**$ 80,600**	**$ 80,600**	**$ 80,600**	**$ 80,600**	**$ 80,600**	**$ 80,600**	**$ 483,600**
1	Annual Program - Personnel, Engineering & Professional	80,600	80,600	80,600	80,600	80,600	80,600	483,600
Gas Tax Increase (MVET)		**$ 70,800**	**$ 70,800**	**$ 70,800**	**$ 70,800**	**$ 70,800**	**$ 70,800**	**$ 424,800**
1	Annual Program - Personnel, Engineering & Professional	70,800	70,800	70,800	70,800	70,800	70,800	424,800
Grants Secured		**$ 752,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 752,000**
136	100th Street; 59th to South Tacoma Way	752,000	-	-	-	-	-	752,000
Grants & Funds Anticipated		**$ 11,230,000**	**$ 1,977,000**	**$ 5,706,000**	**$ -**	**$ -**	**$ -**	**$ 18,913,000**
97	115th Street Ct SW - Bridgeport Way to Sound Transit ROW	1,687,000	-	-	-	-	-	1,687,000
115	Sound Transit - Davisson Rd SW-112th to 108th	-	75,000	2,126,000	-	-	-	2,201,000
120	Tyee Park School Sidewalks-Seminole Road	-	250,000	-	-	-	-	250,000
122	Sound Transit - 47th Ave SW - Clover Creek to Pacific	5,096,000	-	-	-	-	-	5,096,000
167	McChord Drive-Bridgeport to 47th	-	60,000	780,000	-	-	-	840,000
168	Sound Transit - McChord/New York-Pac Hwy to Bridgeport	3,952,000	-	-	-	-	-	3,952,000
169	Sound Transit - 47th Ave-McChord to Clover Creek	-	50,000	750,000	-	-	-	800,000
170	Sound Transit - Lincoln Ave SW - McChord Dr. SW to San Francisco Ave SW	30,000	920,000	-	-	-	-	950,000
171	Sound Transit - Chicago Ave SW - Springbrook Lane SW to McChord Dr. SW	-	77,000	930,000	-	-	-	1,007,000
172	Sound Transit - San Francisco Av - Springbrook Ln SW to True	-	60,000	620,000	-	-	-	680,000
173	Sound Transit - Clover Creek Drive-Pacific Highway to Hillcrest	35,000	455,000	-	-	-	-	490,000
174	Sound Transit - Boston Ave SW - Interstate 5 to McChord Dr SW	-	30,000	500,000	-	-	-	530,000
175	John Dower Road; 78th St to 75th St	-	-	-	-	-	-	-
177	Steilacoom Blvd/Western State Hospital Signal	430,000	-	-	-	-	-	430,000
	Total - SOURCES	**$13,728,000**	**$3,816,000**	**$8,016,750**	**$1,594,750**	**$1,494,900**	**$2,006,000**	**$30,656,400**

6 Year (2027-2032) Capital Improvement Plan
Transportation Projects

USES		2027	2028	2029	2030	2031	2032	Total
1	Annual Program - Personnel, Engineering & Professional Svcs	648,000	680,000	714,000	750,000	787,000	826,000	4,405,000
3	Annual Program - Safety: Neighborhood Traffic Safety/Traffic Calming	30,000	30,000	30,000	30,000	30,000	30,000	180,000
4	Annual Program - Minor Capital	270,000	270,000	270,000	270,000	270,000	270,000	1,620,000
5	Annual Program - Chip Seal Resurfacing Program	420,000	420,000	107,750	108,750	110,500	108,000	1,275,000
97	115th Street Ct SW - Bridgeport Way to Sound Transit ROW	1,687,000	-	-	-	-	-	1,687,000
115	Sound Transit - Davisson Rd SW-112th to 108th	-	75,000	2,126,000	-	-	-	2,201,000
118	Lakewood Drive - Custer/74th to intersection	-	-	-	-	2,400	-	2,400
120	Tyee Park School Sidewalks-Seminole Road	-	429,000	320,000	-	-	-	749,000
121	112th-Farwest to Butte	-	-	-	-	35,000	485,000	520,000
122	Sound Transit - 47th Ave SW - Clover Creek to Pacific Highway	5,096,000	-	-	-	-	-	5,096,000
131	Custer Road-Steilacoom to John Dower	-	-	-	-	-	27,000	27,000
136	100th Street; 59th to South Tacoma Way	870,000	-	594,000	-	-	-	1,464,000
167	McChord Drive-Bridgeport to 47th	-	60,000	780,000	-	-	-	840,000
168	Sound Transit - McChord/New York-Pac Hwy to Bridgeport	3,952,000	-	-	-	-	-	3,952,000
169	Sound Transit - 47th Ave-McChord to Clover Creek	-	50,000	750,000	-	-	-	800,000
170	Sound Transit - Lincoln Ave SW - McChord Dr. SW to San Francisco Ave SW	30,000	920,000	-	-	-	-	950,000
171	Sound Transit - Chicago Ave SW - Springbrook Lane SW to McChord Dr. SW	-	77,000	930,000	-	-	-	1,007,000
172	Sound Transit - San Francisco Av - Springbrook Ln SW to True	-	60,000	620,000	-	-	-	680,000
173	Sound Transit - Clover Creek Drive-Pacific Highway to Hillcrest	35,000	455,000	-	-	-	-	490,000
174	Sound Transit - Boston Ave SW - Interstate 5 to McChord Dr SW	-	30,000	500,000	-	-	-	530,000
175	John Dower Road; 78th St to 75th St	-	-	15,000	176,000	-	-	191,000
177	Steilacoom Blvd/Western State Hospital Signal	430,000	-	-	-	-	-	430,000
180	Pacific Highway- RR Bridge to 108th Overlay	-	-	-	-	-	-	-
183	96th St-Tacoma Way to East City Limit Overlay	-	-	-	-	-	-	-
184	Annual Program - Upgrade Accessible Pedestrian Routes	260,000	260,000	260,000	260,000	260,000	260,000	1,560,000
Total - USES		**$ 13,728,000**	**$ 3,816,000**	**$ 8,016,750**	**$ 1,594,750**	**$ 1,494,900**	**$ 2,006,000**	**$ 30,656,400**

6 Year (2027-2032) Capital Improvement Plan
Transportation Projects

Project #: 1

Project Name: Annual Program - Personnel, Engineering & Professional Svcs

Project Description & Justification:
Annual program that provides Public Works Engineering time for grant writing, feasibility studies, street capital program management, federal funding reporting requirements, and professional services for traffic studies, surveys, and structural engineering not anticipated but required.

Operational Impact:
n/a

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Multi-Modal	$ 80,600	$ 80,600	$ 80,600	$ 80,600	$ 80,600	$ 80,600	$ 483,600
Increased Gas Tax (MVET)	$ 70,800	$ 70,800	$ 70,800	$ 70,800	$ 70,800	$ 70,800	$ 424,800
Motor Vehicle Fuel Tax (MVET)	$ 298,300	$ 298,300	$ 298,300	$ 298,300	$ 298,300	$ 298,300	$ 1,789,800
General Fund	$ 198,300	$ 230,300	$ 264,300	$ 300,300	$ 337,300	$ 376,300	$ 1,706,800
Total Funding Sources	**$ 648,000**	**$ 680,000**	**$ 714,000**	**$ 750,000**	**$ 787,000**	**$ 826,000**	**$ 4,405,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design	$ 648,000	$ 680,000	$ 714,000	$ 750,000	$ 787,000	$ 826,000	$ 4,405,000
Total Project Costs	**$ 648,000**	**$ 680,000**	**$ 714,000**	**$ 750,000**	**$ 787,000**	**$ 826,000**	**$ 4,405,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6 Year (2027-2032) Capital Improvement Plan
Transportation Projects

Project #: 3

Project Name: Annual Program - Safety: Neighborhood Traffic Safety/Traffic Calming

Project Description & Justification:
Annual program that provides traffic calming to local access roadways. Typical treatments are radar feedback signs, led signs, traffic circles, raised crosswalks, and other traffic calming devices.

Operational Impact:
Addition of capital infrastructure will require additional on-going maintenance that is consistent with other work performed in the city. For example: Radar feedback sign will cost approximately $120 / year to provide power and approximately $300 every 3 years to replace burned out bulbs.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
General Fund	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 180,000
Total Funding Sources	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 180,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Construction	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 180,000
Total Project Costs	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 180,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ 300	$ 600	$ 800	$ 1,200	$ 1,300	$ 1,500	$ 5,700
Net M&O Impact	**$ 300**	**$ 600**	**$ 800**	**$ 1,200**	**$ 1,300**	**$ 1,500**	**$ 5,700**

6 Year (2027-2032) Capital Improvement Plan
Transportation Projects

Project #: 4
Project Name: Annual Program - Minor Capital

Project Description & Justification:
Minor Capital primarily completes patching, striping, and pavement marking maintenace programs on arterial streets and some local access streets. Occasionally, sidewalk and curb repairs are made when damages occur under this program.

Operational Impact:
There is no operational impact since this work is upgrade / replacement of existing infrastructure.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Real Estate Excise Tax (REET)	$ 16,400	$ 270,000	$ 270,000	$ 270,000	$ 270,000	$ 270,000	$ 1,366,400
TBD $20 VLF	$ 253,600	$ -	$ -	$ -	$ -	$ -	$ 253,600
Total Funding Sources	**$ 270,000**	**$ 270,000**	**$ 270,000**	**$ 270,000**	**$ 270,000**	**$ 270,000**	**$ 1,620,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 120,000
Construction	$ 245,000	$ 245,000	$ 245,000	$ 245,000	$ 245,000	$ 245,000	$ 1,470,000
Contingency	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 30,000
Total Project Costs	**$ 270,000**	**$ 270,000**	**$ 270,000**	**$ 270,000**	**$ 270,000**	**$ 270,000**	**$ 1,620,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6 Year (2027-2032) Capital Improvement Plan
Transportation Projects

Project #: 5
Project Name: Annual Program - Chip Seal Resurfacing Program

Project Description & Justification:
Local street preservation program. Each annual project resurfaces approximately 6 lane miles of local access streets throughout the City. Local Access Streets make up approximately 220 lane miles of streets. City does not treat dead end cul de sac streets. Cycle is current running every 25 years.

Operational Impact:
No impact. Rehabilitation of exisitng infrastructure.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Real Estate Excise Tax (REET)	$ -	$ 312,500	$ -	$ -	$ -	$ -	$ 312,500
TBD $20 VLF	$ 420,000	$ 107,500	$ 107,750	$ 108,750	$ 110,500	$ 108,000	$ 962,500
Unfunded	$ -	$ -	$ 332,250	$ 331,250	$ 349,500	$ 352,000	$ 1,365,000
Total Funding Sources	**$ 420,000**	**$ 420,000**	**$ 440,000**	**$ 440,000**	**$ 460,000**	**$ 460,000**	**$ 2,640,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 180,000
Construction	$ 385,000	$ 385,000	$ 405,000	$ 405,000	$ 425,000	$ 425,000	$ 2,430,000
Contingency	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 30,000
Total Project Costs	**$ 420,000**	**$ 420,000**	**$ 440,000**	**$ 440,000**	**$ 460,000**	**$ 460,000**	**$ 2,640,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6 Year (2027-2032) Capital Improvement Plan
Transportation CIP Fund

Project #: **97**
Project Name: 115th Street Ct SW - Bridgeport Way to Sound Transit ROW

Project Description & Justification:
A portion of the Lakewood Station Access Improvement project, this project will improve 115th between Bridgeport and the Sound Transit railway. Improvements include curb, sidewalk, street lighting, and storm drainage. This is a priority 1 project.

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Grants & Funds Anticipated	$ 1,687,000	$ -	$ -	$ -	$ -	$ -	$ 1,687,000
Total Funding Sources	**$ 1,687,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,687,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design	$ 140,000	$ -	$ -	$ -	$ -	$ -	$ 140,000
Construction	$ 1,512,000	$ -	$ -	$ -	$ -	$ -	$ 1,512,000
Contingency	$ 35,000	$ -	$ -	$ -	$ -	$ -	$ 35,000
Total Project Costs	**$ 1,687,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,687,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ 300	$ 300	$ 300	$ 900
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ 300**	**$ 300**	**$ 300**	**$ 900**

6 Year (2027-2032) Capital Improvement Plan
Transportation CIP Fund

Project #: **115**
Project Name: Sound Transit - Davisson Rd SW-112th to 108th

Project Description & Justification:
A portion of the Lakewood Station Access Improvement project, this project will improve Davisson between 112th and 108th. Improvements include curb, sidewalk, street lighting, and storm drainage. This is a priority 2 project, meaning funds will only be authorized once priority 1 is complete.

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Grants & Funds Anticipated	$ -	$ 75,000	$ 2,126,000	$ -	$ -	$ -	$ 2,201,000
Total Funding Sources	**$ -**	**$ 75,000**	**$ 2,126,000**	**$ -**	**$ -**	**$ -**	**$ 2,201,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
Construction	$ -	$ -	$ 2,065,000	$ -	$ -	$ -	$ 2,065,000
Contingency	$ -	$ -	$ 61,000	$ -	$ -	$ -	$ 61,000
Total Project Costs	**$ -**	**$ 75,000**	**$ 2,126,000**	**$ -**	**$ -**	**$ -**	**$ 2,201,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ 200	$ 200
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200**	**$ 200**

6 Year (2027-2032) Capital Improvement Plan
Transportation CIP Fund

Project #: **118**
Project Name: Lakewood Drive - Custer/74th to intersection

Project Description & Justification:
The City of Tacoma, City of University Place, and City of Lakewood have previously agreed to intiate the Lakewood Drive/Orchard Corridor Project. Tacoma has taken the lead in the development of design. Lakewood's scope for this project is a new traffic signal and ramp upgrades in the intersection.

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Surface Water Management Fund	$ -	$ -	$ -	$ -	$ 2,400	$ -	$ 2,400
Unfunded/Grant Eligible	$ -	$ -	$ -	$ -	$ 77,600	$ 1,451,000	$ 1,528,600
Unfunded	$ -	$ -	$ -	$ -	$ -	$ 145,000	$ 145,000
Total Funding Sources	**$ -**	**$ -**	**$ -**	**$ -**	**$ 80,000**	**$ 1,596,000**	**$ 1,676,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Planning	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Design	$ -	$ -	$ -	$ -	$ 12,000	$ -	$ 12,000
Right-of-Way	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construction	$ -	$ -	$ -	$ -	$ -	$ 1,640,000	$ 1,640,000
Contingency	$ -	$ -	$ -	$ -	$ -	$ 24,000	$ 24,000
Total Project Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ 12,000**	**$ 1,664,000**	**$ 1,676,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ 100	$ 100
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100**	**$ 100**

6 Year (2027-2032) Capital Improvement Plan
Transportation CIP Fund

Project #: **120**
Project Name: Tyee Park School Sidewalks-Seminole Road

Project Description & Justification:
This project would construct curb and sidewalk along one side of Seminole/Arrowhead/Loch Lea between Tyee Park Elementary School and 112th Street. Improvements include 3' wide patch in front of curb and storm drainage. Lighting is not included. Phase project for CDBG allotment of $250,000 per year (+ SWM $63,000 in 2028 and $54,000 in 2029)

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Grants & Funds Anticipated	$ -	$ 250,000	$ 250,000	$ -	$ -	$ -	$ 500,000
General Fund	$ -	$ 42,500	$	-	$ -	$ -	$ 42,500
Real Estate Excise Tax (REET)	$ -	$ 73,500	$ 56,000	-	$ -	$ -	$ 129,500
Surface Water Management Fund	$ -	$ 63,000	$ 54,000	-	$ -	$ -	$ 117,000
Unfunded	$ -	$ -	$	-	$ -	$ -	$
Total Funding Sources	**$ -**	**$ 429,000**	**$ 360,000**	**$ -**	**$ -**	**$ -**	**$ 789,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design	$ -	$ 81,000	$ -	$ -	$ -	$ -	$ 81,000
Construction	$ -	$ 325,000	$ 336,000	$ -	$ -	$ -	$ 661,000
Contingency	$ -	$ 23,000	$ 24,000	$ -	$ -	$ -	$ 47,000
Total Project Costs	**$ -**	**$ 429,000**	**$ 360,000**	**$ -**	**$ -**	**$ -**	**$ 789,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6 Year (2027-2032) Capital Improvement Plan
Transportation CIP Fund

Project #: **121**
Project Name: 112th-Farwest to Butte

Project Description & Justification:
A Safe Routes to School Project extending sidewalk along 112th between Farwest and Holden was completed in 2026. This project would extend curbs and sidewalk along 112th between Holden and Butte. Pavement would be resurfaced between Farwest and Butte.

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Surface Water Management Fund	$ -	$ -	$ -	$ -	$ 35,000	$ 485,000	$ 520,000
Unfunded/Grant Eligible	$ -	$ -	$ -	$ -	$ 200,000	$ 2,825,000	$ 3,025,000
Unfunded	$ -	$ -	$ -	$ -	$ 33,000	$ 460,000	$ 493,000
Total Funding Sources	**$ -**	**$ -**	**$ -**	**$ -**	**$ 268,000**	**$ 3,770,000**	**$ 4,038,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design	$ -	$ -	$ -	$ -	$ 268,000	$ -	$ 268,000
Construction	$ -	$ -	$ -	$ -	$ -	$ 3,669,000	$ 3,669,000
Contingency	$ -	$ -	$ -	$ -	$ -	$ 101,000	$ 101,000
Total Project Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ 268,000**	**$ 3,770,000**	**$ 4,038,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6 Year (2027-2032) Capital Improvement Plan
Transportation CIP Fund

Project #: **122**

Project Name: Sound Transit - 47th Ave SW - Clover Creek to Pacific Highway

Project Description & Justification:
A portion of the Lakewood Station Access Improvement project, this project will improve 47th Ave. between Clover Creek and Pacific. Improvements include curb, sidewalk, street lighting, bridge overcrossing of I-5 improvements, and storm drainage. This is a priority 1 project.

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Grants & Funds Anticipated	$ 5,096,000	$ -	$ -	$ -	$ -	$ -	$ 5,096,000
Total Funding Sources	**$ 5,096,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,096,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Construction	$ 4,846,000	$ -	$ -	$ -	$ -	$ -	$ 4,846,000
Contingency	$ 250,000	$ -	$ -	$ -	$ -	$ -	$ 250,000
Total Project Costs	**$ 5,096,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,096,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6 Year (2027-2032) Capital Improvement Plan
Transportation CIP Fund

Project #: **131**
Project Name: Custer Road-Steilacoom to John Dower

Project Description & Justification:
Custer Road is a principal arterial without sidewalk between Steilacoom Boulevard. and John Dower Road. This project will complete the non-motorized gap and include street lighting between Steialcoom Boulevard. and John Dower Road. Storm drainage will be replaced.

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Surface Water Management Fund	$ -	$ -	$ -	$ -	$ -	$ 27,000	$ 27,000
Unfunded/Grant Eligible	$ -	$ -	$ -	$ -	$ -	$ 1,050,000	$ 1,050,000
Unfunded	$ -	$ -	$ -	$ -	$ -	$ 138,000	$ 138,000
Total Funding Sources	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,215,000**	**$ 1,215,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design	$ -	$ -	$ -	$ -	$ -	$ 203,000	$ 203,000
Right-of-Way	$ -	$ -	$ -	$ -	$ -	$ 1,012,000	$ 1,012,000
Total Project Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,215,000**	**$ 1,215,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6 Year (2027-2032) Capital Improvement Plan
Transportation CIP Fund

Project #: **136**
Project Name: 100th Street; 59th to South Tacoma Way

Project Description & Justification:
100th Street is a principal arterial. This project has been split into multiple phases.
*An overlay in 2027 is anticipated to be completed using federal aid STP funds.
*A roadway project construction between Lakeview and S Tacoma.

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Grants - Secured	$ 752,000	$ -	$ -	$ -	$ -	$ -	$ 752,000
Real Estate Excise Tax (REET)	$ 118,000	$ -	$ -	$ -	$ -	$ -	$ 118,000
Surface Water Management Fund	$ -	$ -	$ 594,000	$ -	$ -	$ -	$ 594,000
Unfunded/Grant Eligible	$ -	$ -	$ 3,807,000	$ -	$ -	$ -	$ 3,807,000
Total Funding Sources	**$ 870,000**	**$ -**	**$ 4,401,000**	**$ -**	**$ -**	**$ -**	**$ 5,271,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Construction	$ 845,000	$ -	$ 4,100,000	$ -	$ -	$ -	$ 4,945,000
Contingency	$ 25,000	$ -	$ 301,000	$ -	$ -	$ -	$ 326,000
Total Project Costs	**$ 870,000**	**$ -**	**$ 4,401,000**	**$ -**	**$ -**	**$ -**	**$ 5,271,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Project Balance	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**Total**

6 Year (2027-2032) Capital Improvement Plan
Transportation CIP Fund

Project #: **167**
Project Name: McChord Drive-Bridgeport to 47th

Project Description & Justification:
A portion of the Lakewood Station Access Improvement project, this project will improve McChord Drive between Bridgeport and 47th. Improvements include curb, sidewalk, street lighting, and storm drainage. This is a priority 2 project, meaning funds will only be authorized once priority 1 is complete.
*An overlay in 2027 is anticipated to be completed using federal aid STP funds.
*A roadway project construction between Lakeview and S Tacoma.

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Grants & Funds Anticipated	$ -	$ 60,000	$ 780,000	$ -	$ -	$ -	$ 840,000
Total Funding Sources	**$ -**	**$ 60,000**	**$ 780,000**	**$ -**	**$ -**	**$ -**	**$ 840,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design	$ -	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
Construction	$ -	$ -	$ 735,000	$ -	$ -	$ -	$ 735,000
Contingency	$ -	$ -	$ 45,000	$ -	$ -	$ -	$ 45,000
Total Project Costs	**$ -**	**$ 60,000**	**$ 780,000**	**$ -**	**$ -**	**$ -**	**$ 840,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6 Year (2027-2032) Capital Improvement Plan
Transportation CIP Fund

Project #: **168**
Project Name: Sound Transit - McChord/New York-Pac Hwy to Bridgeport

Project Description & Justification:
A portion of the Lakewood Station Access Improvement project, this project will improve McChord Drive/New York between Pacific and Bridgeport. Improvements include curb, sidewalk, street lighting, bridge overcrossing of I-5 improvemetns and storm drainage. This is a priority 1 project.

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Grants & Funds Anticipated	$ 3,952,000	$ -	$ -	$ -	$ -	$ -	$ 3,952,000
Total Funding Sources	**$ 3,952,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,952,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Construction	$ 3,752,000	$ -	$ -	$ -	$ -	$ -	$ 3,752,000
Contingency	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ 200,000
Total Project Costs	**$ 3,952,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,952,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6 Year (2027-2032) Capital Improvement Plan
Transportation CIP Fund

Project #: **169**
Project Name: Sound Transit - 47th Ave-McChord to Clover Creek

Project Description & Justification:
A portion of the Lakewood Station Access Improvement project, this project will improve 47th between McChord and Clover Creek. Improvements include curb, sidewalk, street lighting, and storm drainage. This is a priority 2 project, meaning funds will only be authorized once priority 1 is complete.

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Grants & Funds Anticipated	$ -	$ 50,000	$ 750,000	$ -	$ -	$ -	$ 800,000
Total Funding Sources	**$ -**	**$ 50,000**	**$ 750,000**	**$ -**	**$ -**	**$ -**	**$ 800,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
Construction	$ -	$ -	$ 725,000	$ -	$ -	$ -	$ 725,000
Contingency	$ -	$ -	$ 25,000	$ -	$ -	$ -	$ 25,000
Total Project Costs	**$ -**	**$ 50,000**	**$ 750,000**	**$ -**	**$ -**	**$ -**	**$ 800,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6 Year (2027-2032) Capital Improvement Plan
Transportation CIP Fund

Project #: **170**

Project Name: Sound Transit - Lincoln Ave SW - McChord Dr. SW to San Francisco Ave SW

Project Description & Justification:
A portion of the Lakewood Station Access Improvement project, this project will improve Lincoln between McChord and San Francisco. Improvements include curb, sidewalk, street lighting, and storm drainage. This is a priority 1 project.

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Grants & Funds Anticipated	$ 30,000	$ 920,000	$ -	$ -	$ -	$ -	$ 950,000
Total Funding Sources	**$ 30,000**	**$ 920,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 950,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ 30,000
Construction	$ -	$ 895,000	$ -	$ -	$ -	$ -	$ 895,000
Contingency	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
Total Project Costs	**$ 30,000**	**$ 920,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 950,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6 Year (2027-2032) Capital Improvement Plan
Transportation CIP Fund

Project #: **171**

Project Name: Sound Transit - Chicago Ave SW - Springbrook Lane SW to McChord Dr. SW

Project Description & Justification:
A portion of the Lakewood Station Access Improvement project, this project will improve Chicago between Springbrook and McChord. Improvements include curb, sidewalk, street lighting, and storm drainage. This is a priority 2 project, meaning funds will only be authorized once priority 1 is complete.

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Grants & Funds Anticipated	$ -	$ 77,000	$ 930,000	$ -	$ -	$ -	$ 1,007,000
Total Funding Sources	**$ -**	**$ 77,000**	**$ 930,000**	**$ -**	**$ -**	**$ -**	**$ 1,007,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design	$ -	$ 77,000	$ -	$ -	$ -	$ -	$ 77,000
Construction	$ -	$ -	$ 900,000	$ -	$ -	$ -	$ 900,000
Contingency	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
Total Project Costs	**$ -**	**$ 77,000**	**$ 930,000**	**$ -**	**$ -**	**$ -**	**$ 1,007,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6 Year (2027-2032) Capital Improvement Plan
Transportation CIP Fund

Project #: **172**

Project Name: Sound Transit - San Francisco Av - Springbrook Ln SW to True

Project Description & Justification:
A portion of the Lakewood Station Access Improvement project, this project will improve San Francisco between Springbrook and True. Improvements include curb, sidewalk, street lighting, and storm drainage. This is a priority 2 project, funds will only be authorized once priority 1 is complete.

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Grants & Funds Anticipated	$ -	$ 60,000	$ 620,000	$ -	$ -	$ -	$ 680,000
Total Funding Sources	**$ -**	**$ 60,000**	**$ 620,000**	**$ -**	**$ -**	**$ -**	**$ 680,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design	$ -	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
Construction	$ -	$ -	$ 595,000	$ -	$ -	$ -	$ 595,000
Contingency	$ -	$ -	$ 25,000	$ -	$ -	$ -	$ 25,000
Total Project Costs	**$ -**	**$ 60,000**	**$ 620,000**	**$ -**	**$ -**	**$ -**	**$ 680,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6 Year (2027-2032) Capital Improvement Plan
Transportation CIP Fund

Project #: **173**

Project Name: Sound Transit - Clover Creek Drive-Pacific Highway to Hillcrest

Project Description & Justification:
A portion of the Lakewood Station Access Improvement project, this project will improve Clover Creek Drive between Pacific and Hillcrest. Improvements include curb, sidewalk, street lighting, and storm drainage. This is a priority 1 project.

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Grants & Funds Anticipated	$ 35,000	$ 455,000	$ -	$ -	$ -	$ -	$ 490,000
Total Funding Sources	**$ 35,000**	**$ 455,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 490,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design	$ 35,000	$ -	$ -	$ -	$ -	$ -	$ 35,000
Construction	$ -	$ 430,000	$ -	$ -	$ -	$ -	$ 430,000
Contingency	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
Total Project Costs	**$ 35,000**	**$ 455,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 490,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6 Year (2027-2032) Capital Improvement Plan
Transportation CIP Fund

Project #: **174**

Project Name: Sound Transit - Boston Ave SW - Interstate 5 to McChord Dr SW

Project Description & Justification:
A portion of the Lakewood Station Access Improvement project, this project will improve Boston between I-5 and McChord. Improvements include curb, sidewalk, street lighting, and storm drainage. This is a priority 2 project, meaning funds will only be authorized once priority 1 is complete.

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Grants & Funds Anticipated	$ -	$ 30,000	$ 500,000	$ -	$ -	$ -	$ 530,000
Total Funding Sources	**$ -**	**$ 30,000**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ 530,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
Construction	$ -	$ -	$ 475,000	$ -	$ -	$ -	$ 475,000
Contingency	$ -	$ -	$ 25,000	$ -	$ -	$ -	$ 25,000
Total Project Costs	**$ -**	**$ 30,000**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ 530,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6 Year (2027-2032) Capital Improvement Plan
Transportation CIP Fund

Project #: **175**
Project Name: John Dower Road; 78th St to 75th St

Project Description & Justification:
Sidewalk exists on the east side of John Dower between Custer and 78th funded from a Safe Routes to School Grant for Dower Elementary. This project would extend sidewalk on the east side of John Dower between 78th and 75th. Complete overlay and curb on the west side of Dower included.

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Surface Water Management Fund	$ -	$ -	$ 15,000	$ 176,000	$ -	$ -	$ 191,000
Unfunded/Grant Eligible	$ -	$ -	$ 66,000	$ 784,000	$ -	$ -	$ 850,000
Unfunded	$ -	$ -	$ 7,000	$ 85,000	$ -	$ -	$ 92,000
Total Funding Sources	**$ -**	**$ -**	**$ 88,000**	**$ 1,045,000**	**$ -**	**$ -**	**$ 1,133,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Planning	$ -	$ -	$ 88,000	$ -	$ -	$ -	$ 88,000
Construction	$ -	$ -	$ -	$ 985,000	$ -	$ -	$ 985,000
Contingency	$ -	$ -	$ -	$ 60,000	$ -	$ -	$ 60,000
Total Project Costs	**$ -**	**$ -**	**$ 88,000**	**$ 1,045,000**	**$ -**	**$ -**	**$ 1,133,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6 Year (2027-2032) Capital Improvement Plan
Transportation CIP Fund

Project #: **177**
Project Name: Steilacoom Blvd/Western State Hospital Signal

Project Description & Justification:
Western State Hospital is in the midst of an expansion of its campus. As part of the work, the entrances to Western State Hospital will need to be renovated. This project will temporarily relocate a traffic signal and construct a new signal for the entrance to the hospital.

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Grants & Funds Anticipated	$ 430,000	$ -	$ -	$ -	$ -	$ -	$ 430,000
Total Funding Sources	**$ 430,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 430,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ 30,000
Construction	$ 388,000	$ -	$ -	$ -	$ -	$ -	$ 388,000
Contingency	$ 12,000	$ -	$ -	$ -	$ -	$ -	$ 12,000
Total Project Costs	**$ 430,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 430,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6 Year (2027-2032) Capital Improvement Plan
Transportation CIP Fund

Project #: **180**
Project Name: Pacific Highway- RR Bridge to 108th Overlay

Project Description & Justification:
The pavement along Pacific Highway is in need of resurfacing. This project would resurface the road. Striping would be upgraded to MMA (plastic). Curb would remain in place. Sidewalk will be checked to ensure conformance with PROWAG.

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Unfunded/Grant Eligible	$ -	$ -	$ 1,000,000	$ -	$ -	$ -	$ 1,000,000
Unfunded	$ -	$ -	$ 352,000	$ -	$ -	$ -	$ 352,000
Total Funding Sources	**$ -**	**$ -**	**$ 1,352,000**	**$ -**	**$ -**	**$ -**	**$ 1,352,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Right-of-Way	$ -	$ -	$ 47,000	$ -	$ -	$ -	$ 47,000
Construction	$ -	$ -	$ 1,277,000	$ -	$ -	$ -	$ 1,277,000
Contingency	$ -	$ -	$ 28,000	$ -	$ -	$ -	$ 28,000
Total Project Costs	**$ -**	**$ -**	**$ 1,352,000**	**$ -**	**$ -**	**$ -**	**$ 1,352,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6 Year (2027-2032) Capital Improvement Plan
Transportation CIP Fund

Project #: **183**
Project Name: 96th St-Tacoma Way to East City Limit Overlay

Project Description & Justification:
The pavement along 96th is in need of resurfacing. This project would resurface the road. Striping would be upgraded to MMA (plastic). Curb would remain in place. Sidewalk will be checked to ensure conformance with PROWAG.

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Unfunded/Grant Eligible	$ -	$ -	$ -	$ 40,000	$ 1,000,000	$ -	$ 1,040,000
Unfunded	$ -	$ -	$ -	$ -	$ 320,000	$ -	$ 320,000
Total Funding Sources	**$ -**	**$ -**	**$ -**	**$ 40,000**	**$ 1,320,000**	**$ -**	**$ 1,360,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design	$ -	$ -	$ -	$ 40,000	$ -	$ -	$ 40,000
Construction	$ -	$ -	$ -	$ -	$ 1,290,000	$ -	$ 1,290,000
Contingency	$ -	$ -	$ -	$ -	$ 30,000	$ -	$ 30,000
Total Project Costs	**$ -**	**$ -**	**$ -**	**$ 40,000**	**$ 1,320,000**	**$ -**	**$ 1,360,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6 Year (2027-2032) Capital Improvement Plan
Transportation CIP Fund

Project #: **184**
Project Name: Annual Program - Upgrade Accessible Pedestrian Routes

Project Description & Justification:
Title II mandates that local governments create a plan to remove physical barriers in public facilities. Lakewood has completed it's ADA Transition Plan. This project will impliment the removal of those barriers under an annual program.

Operational Impact:

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Real Estate Excise Tax (REET)	$ 260,000	$ 260,000	$ 260,000	$ 260,000	$ 260,000	$ 260,000	$ 1,560,000
Total Funding Sources	**$ 260,000**	**$ 260,000**	**$ 260,000**	**$ 260,000**	**$ 260,000**	**$ 260,000**	**$ 1,560,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 180,000
Construction	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ 1,260,000
Contingency	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 120,000
Total Project Costs	**$ 260,000**	**$ 260,000**	**$ 260,000**	**$ 260,000**	**$ 260,000**	**$ 260,000**	**$ 1,560,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year CIP
Sewer Projects

6-Year (2027-2032) Capital Improvement Plan
Sewer CIP

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Fund 204 Sewer Surcharge 4.75%	$ 1,554,000	$ 1,016,000	$ 943,000	$ 930,000	$ 50,000	$ 50,000	$ 4,543,000
Fund 311 Sewer Availability Charge	$ 283,000	$ 302,000	$ 287,000	$ 190,000	$ 35,000	$ 35,000	$ 1,132,000
Total Funding Sources	**$ 1,837,000**	**$ 1,318,000**	**$ 1,230,000**	**$ 1,120,000**	**$ 85,000**	**$ 85,000**	**$ 5,675,000**

Project Costs		2027	2028	2029	2030	2031	2032	Total
311.0002	Side Sewer Connection Porgram	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 300,000
311.0009	Washington Ave. & W. Thorne Ln. Sewer Extension	$ 1,622,000	$ -	$ -	$ -	$ -	$ -	$ 1,622,000
311.0010	Grant Ave & Lake St. Sewer Extension	$ 130,000	$ 1,136,000	$ -	$ -	$ -	$ -	$ 1,266,000
311.0011	Washington Ave & Lake St Sewer Extension	$ -	$ 97,000	$ 1,051,000	$ -	$ -	$ -	$ 1,148,000
311.0012	Boundary St. & Military Ave. Sewer Extension	$ -	$ -	$ 94,000	$ 1,035,000	$ -	$ -	$ 1,129,000
311.0000	Program Administration	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 210,000
	Total Project Costs	**$ 1,837,000**	**$ 1,318,000**	**$ 1,230,000**	**$ 1,120,000**	**$ 85,000**	**$ 85,000**	**$ 5,675,000**

6-Year (2027-2032) Capital Improvement Plan
Sewer CIP

Project #: 311.0002
Project Name: Side Sewer Connection Porgram

Project Description & Justification:
Annual program that provides loan funding for design and construction of side sewers to connect various properties to the sewer system in the Tillicum and Woodbrook neighborhoods. Projects will be part of the City's side sewer loan program; and costs will be paid back by the property owners.

Operational Impact:
Once the sanitary sewer lines are constructed the system will be turned over the Pierce County for operation and maintenance.
Prior to properties connection up to the sewer system they will be subject to the City's sewer availability charges.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Fund 204 Sewer Surcharge 4.75%	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 300,000
Fund 311 Sewer Availability Charge	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 300,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Engineering	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 30,000
Construction	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 270,000
Construction Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Project Costs	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 300,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	-	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital Improvement Plan
Sewer CIP

Project #: 311.0009
Project Name: Washington Ave. & W. Thorne Ln. Sewer Extension

Project Description & Justification:
The project will extend existing sanitary sewer mains from the Washington Ave./ Berkeley St. intersection approximately 2,150 feet northeast to the 14800 block of Washington Ave.; from the Grant Ave./W. Thorne Ln. intersection approximately 390 feet southwest to the 14800 block of W. Thorne.

Operational Impact:
Once the sanitary sewer lines are constructed the system will be turned over the Pierce County for operation and maintenance.
Prior to properties connection up to the sewer system they will be subject to the City's sewer availability charges.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Fund 204 Sewer Surcharge 4.75%	$ 1,374,000	$ -	$ -	$ -	$ -	$ -	$ 1,374,000
Fund 311 Sewer Availability Charge	$ 248,000	$ -	$ -	$ -	$ -	$ -	$ 248,000
Total Funding Sources	**$ 1,622,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,622,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construction	$ 1,560,000	$ -	$ -	$ -	-	-	$ 1,560,000
Construction Engineering	$ 62,000	$ -	$ -	$ -	-	-	$ 62,000
Administration	$ -	$ -	$ -	$ -	-	-	$ -
Total Project Costs	**$ 1,622,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,622,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	-	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital Improvement Plan
Sewer CIP

Project #: 311.0010
Project Name: Grant Ave & Lake St. Sewer Extension

Project Description & Justification:
This project will extend sewers along Grant Avenue and Lake Street. 1,425 feet of sewer will be extended along Grant Avenue between Maple Street and Spruce Street and Lake Street between Portland Avenue and Grant Avenue. Roadways will be reconstructed.

Operational Impact:
Once the sanitary sewer lines are constructed the system will be turned over the Pierce county for operation and maintenance.
Prior to properties connection up to the sewer system they will be subject to the City's sewer availability charges.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Fund 204 Sewer Surcharge 4.75%	$ 130,000	$ 966,000	$ -	$ -	$ -	$ -	$ 1,096,000
Fund 311 Sewer Availability Charge	$ -	$ 170,000	$ -	$ -	$ -	$ -	$ 170,000
Total Funding Sources	**$ 130,000**	**$ 1,136,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,266,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Engineering	$ 130,000	$ -	$ -	$ -	$ -	$ -	$ 130,000
Construction	$ -	$ 1,082,000	$ -	$ -	$ -	$ -	$ 1,082,000
Construction Engineering	$ -	$ 54,000	$ -	$ -	$ -	$ -	$ 54,000
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Project Costs	**$ 130,000**	**$ 1,136,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,266,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	-	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital Improvement Plan
Sewer CIP

Project #: 311.0011
Project Name: Washington Ave & Lake St Sewer Extension

Project Description & Justification:
This project will extend sewer along Washington Avenue and Lake Street. Improvements include 1,725 feet of sewer main extension along Washington from Maple to Lake and Lake Street from Union Avenue to Grant Avenue. The roadway will be reconstructed.

Operational Impact:
Once the sanitary sewer lines are constructed the system will be turned over the Pierce county for operation and maintenance.
Prior to properties connection up to the sewer system they will be subject to the City's sewer availability charges.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Fund 204 Sewer Surcharge 4.75%	$ -	$ -	$ 893,000	$ -	$ -	$ -	$ 893,000
Fund 311 Sewer Availability Charge	$ -	$ 97,000	$ 158,000	$ -	$ -		$ 255,000
Total Funding Sources	**$ -**	**$ 97,000**	**$ 1,051,000**	**$ -**	**$ -**	**$ -**	**$ 1,148,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Engineering	$ -	$ 97,000	$ -	$ -	$ -	$ -	$ 97,000
Construction	$ -	$ -	$ 1,012,000	$ -	$ -	-	$ 1,012,000
Construction Engineering	$ -	$ -	$ 39,000	$ -	$ -	-	$ 39,000
Administration	$ -	$ -	$ -	$ -	$ -	-	$ -
Total Project Costs	**$ -**	**$ 97,000**	**$ 1,051,000**	**$ -**	**$ -**	**$ -**	**$ 1,148,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	-	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital Improvement Plan
Sewer CIP

Project #: 311.0012
Project Name: Boundary St. & Military Ave. Sewer Extension

Project Description & Justification:
This project will extend sewer mains from the Boundary Street/Portland Avenue Intersection to the City limit at the Camp Murray and Eagle Point parcel lines. The work includes extending sewer main 550 feet and roadway restoration.

Operational Impact:
If the sanitary sewer lines are constructed the system will be turned over the Pierce county for operation and maintenance.
Prior to properties connection up to the sewer system they will be subject to the City's sewer availability charges.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Fund 204 Sewer Surcharge 4.75%	$ -	$ -	$ -	$ 880,000	$ -	$ -	$ 880,000
Fund 311 Sewer Availability Charge	$ -	$ -	$ 94,000	$ 155,000	$ -	-	155,000
Total Funding Sources	**$ -**	**$ -**	**$ 94,000**	**$ 1,035,000**	**$ -**	**$ -**	**$ 1,129,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Engineering	$ -	$ -	$ 94,000	$ -	$ -	$ -	$ 94,000
Construction	$ -	$ -	$ -	$ 994,000	$ -	-	994,000
Construction Engineering	$ -	$ -	$ -	$ 41,000	$ -	-	41,000
Administration	$ -	$ -	$ -	$ -	$ -	-	-
Total Project Costs	**$ -**	**$ -**	**$ 94,000**	**$ 1,035,000**	**$ -**	**$ -**	**$ 1,129,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	-	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2025-2030) Capital Improvement Plan
Sewer CIP

Project #: 311.0000
Project Name: Program Administration

Project Description & Justification:
Program administration includes personnel costs for Planning & Public Works personnel as it relates to overall sewer projects (not project specific). It also includes personnel costs for Finance on an overtime basis for sewer billings (invoicing, collections, liens) on an overtime basis. At the onset of this program, Pierce County quoted $100K for sewer billings contracted services.

Operational Impact:

Funding Sources	2025	2026	2027	2028	2029	2030	Total
Fund 311 Sewer Availability Charge	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 210,000
Total Funding Sources	**$ 35,000**	**$ 35,000**	**$ 35,000**	**$ 35,000**	**$ 35,000**	**$ 35,000**	**$ 210,000**

Project Costs	2025	2026	2027	2028	2029	2030	Total
Administration	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 210,000
Total Project Costs	**$ 35,000**	**$ 35,000**	**$ 35,000**	**$ 35,000**	**$ 35,000**	**$ 35,000**	**$ 210,000**

Impact on Operating Funds	2025	2026	2027	2028	2029	2030	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	-	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year CIP
Surface Water Management

6-Year (2027-2032) Capital Improvement Plan
Surface Water Management Projects

Ref #	Funding Sources	2027	2028	2029	2030	2031	2032	Total
	SWM Storm Drainage Fees	$ 995,000	$ 1,520,000	$ 945,000	$ 595,000	$ 620,000	$ 620,000	$ 5,295,000
	Total Funding Sources	**$ 995,000**	**$ 1,520,000**	**$ 945,000**	**$ 595,000**	**$ 620,000**	**$ 620,000**	**$ 5,295,000**

Ref #	Project Costs	2027	2028	2029	2030	2031	2032	Total
401.0028	2026 Drainage Pipe Repair Project	$ 395,000	$ 395,000	$ 395,000	$ 395,000	$ 395,000	$ 395,000	$ 2,370,000
401.0034	Annual Catch Basin and Storm Drainage Repair	175,000	175,000	200,000	200,000	225,000	225,000	1,200,000
401.0035	Ponce De Leone Water Quality Upgrade	225,000	750,000	-	-	-	-	975,000
401.0036	SMAP for New Catchment Area	$ 125,000	$ -	$ -	$ -	$ -	$ -	$ 125,000
401.0037	Storm Water Capital & Maintenance Analysis	75,000	75,000	-	-	-	-	150,000
401.0038	Hillcrest Drive/Clover Creek Detention/Retention Storm Facility	-	125,000	350,000	-	-	-	475,000
	Total Project Costs	**$ 995,000**	**$ 1,520,000**	**$ 945,000**	**$ 595,000**	**$ 620,000**	**$ 620,000**	**$ 5,295,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	-
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital Improvement Plan
Surface Water Management Projects

Reference #: 401.0028
Project Name: 2026 Drainage Pipe Repair Project

Project Description & Justification:
This annual project will repair storm drain pipe and culverts city-wide. Repair locations will be based on pipe ratings as determined during video inspections.

Operational Impact:
The impact will be any new pipe will need inspected on occasion and cleaned as needed. The impact is negligible.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
SWM Storm Drainage Fees	$ 395,000	$ 395,000	$ 395,000	$ 395,000	$ 395,000	$ 395,000	$ 2,370,000
Total Funding Sources	**$ 395,000**	**$ 395,000**	**$ 395,000**	**$ 395,000**	**$ 395,000**	**$ 395,000**	**$ 2,370,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design & Engineering	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 240,000
Construction	$ 325,000	$ 325,000	$ 325,000	$ 325,000	$ 325,000	$ 325,000	$ 1,950,000
Construction Engineering	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 180,000
Total Project Costs	**$ 395,000**	**$ 395,000**	**$ 395,000**	**$ 395,000**	**$ 395,000**	**$ 395,000**	**$ 2,370,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital Improvement Plan
Surface Water Management Projects

Reference #: 401.0034

Project Name: Annual Catch Basin and Storm Drainage Repair

Project Description & Justification:

This annual project will raise sunken catch basin frame and grates in the roadway. In addition minor ponding, curb and gutter repairs, and culvert maintenance will be repaired city-wide. Repair locations will be based on reported surface water issues.

Operational Impact:

This will reduce the long term costs to the City related to vehicle damage claims and reduce the dependance on Operations and Maintenance crews to make these repairs.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
SWM Storm Drainage Fees	$ 175,000	$ 175,000	$ 200,000	$ 200,000	$ 225,000	$ 225,000	$ 1,200,000
Total Funding Sources	**$ 175,000**	**$ 175,000**	**$ 200,000**	**$ 200,000**	**$ 225,000**	**$ 225,000**	**$ 1,200,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design & Engineering	$ 30,000	$ 30,000	$ 35,000	$ 35,000	$ 40,000	$ 40,000	$ 210,000
Construction	$ 125,000	$ 125,000	$ 140,000	$ 140,000	$ 155,000	$ 155,000	$ 840,000
Construction Engineering	$ 20,000	$ 20,000	$ 25,000	$ 25,000	$ 30,000	$ 30,000	$ 150,000
Total Project Costs	**$ 175,000**	**$ 175,000**	**$ 200,000**	**$ 200,000**	**$ 225,000**	**$ 225,000**	**$ 1,200,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital Improvement Plan
Surface Water Management Projects

Reference #: 401.0035
Project Name: Ponce De Leone Water Quality Upgrade

Project Description & Justification:
This project will provide new water quality units to the Ponce De Leon creek which flows directly to Steilacoom Lake. This will help minimize environmental impacts caused by surface water runoff from Town Center and Gravelly Lake Dr SW. Design will be by a consultant.

Operational Impact:
There is no operational impact.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
SWM Storm Drainage Fees	$ 225,000	$ 750,000			$ -	$ -	$ 975,000
Total Funding Sources	**$ 225,000**	**$ 750,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 975,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design & Engineering	$ 225,000	$ -	$ -	$ -	$ -	$ -	$ 225,000
ROW	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construction	$ -	$ 700,000	$ -	$ -	$ -	$ -	$ 700,000
Construction Engineering	$ -	$ 50,000	$ -	$ -		$ -	$ 50,000
Total Project Costs	**$ 225,000**	**$ 750,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 975,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital Improvement Plan
Surface Water Management Projects

Reference #: 401.0036
Project Name: SMAP for New Catchment Area

Project Description & Justification:
This project will is a planning study to evaluate the City's catchment areas and recommend a basin that should be the future focus of additional actions. This is part of the NPDES permit C.1 Stormwater Planning requirement in 2027.

Operational Impact:
There is no operational impact.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
SWM Storm Drainage Fees	$ 125,000	$ -			$ -	$ -	$ 125,000
Total Funding Sources	**$ 125,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 125,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design & Engineering	$ 125,000	$ -	$ -	$ -	$ -	$ -	$ 125,000
ROW	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construction Engineering	$ -	$ -	$ -	$ -		$ -	$ -
Total Project Costs	**$ 125,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 125,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital Improvement Plan
Surface Water Management Projects

Reference #: 401.0037

Project Name: Storm Water Capital & Maintenance Analysis

Project Description & Justification:

This planning project will evaluate the City's capital and maintence storm water program. This would align with best practices and the NPDES permit. This would be utilize the City's asset management sytem for infrastructe condition. The outcome would be an updated list of needed 401 SWM Capital projects and any changes to the current storm water maintenance program.

Operational Impact:

There is no operational impact.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
SWM Storm Drainage Fees	$ 75,000	$ 75,000			$ -	$ -	$ 150,000
Total Funding Sources	**$ 75,000**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design & Engineering	$ 75,000	$ 75,000	$ -	$ -	$ -	$ -	$ 150,000
ROW	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construction Engineering	$ -	$ -	$ -	$ -		$ -	$ -
Total Project Costs	**$ 75,000**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital Improvement Plan
Surface Water Management Projects

Reference #: 401.0038

Project Name: Hillcrest Drive/Clover Creek Detention/Retention Storm Facility

Project Description & Justification:
This project will include survey, geotechnical investigation, consultant design and construction of a SWM capital project. It will mitigate the existing ponding during rain events.

Operational Impact:
There is no operational impact.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
SWM Storm Drainage Fees	$ -	$ 125,000	$ 350,000		$ -	$ -	$ 475,000
Total Funding Sources	**$ -**	**$ 125,000**	**$ 350,000**	**$ -**	**$ -**	**$ -**	**$ 475,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Design & Engineering	$ -	$ 125,000	$ -	$ -	$ -	$ -	$ 125,000
ROW	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construction	$ -	$ -	$ 300,000	$ -	$ -	$ -	$ 300,000
Construction Engineering	$ -	$ -	$ 50,000	$ -		$ -	$ 50,000
Total Project Costs	**$ -**	**$ 125,000**	**$ 350,000**	**$ -**	**$ -**	**$ -**	**$ 475,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year Capital
& Major Maintenance Plan
Property Management

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Funding Sources	2027	2028	2029	2030	2031	2032	Total
General Government	$ 187,500	$ 95,000	$ -	$ -	$ -	$ -	$ 282,500
Unfunded	-	-	2,869,000	510,000	2,980,000	1,042,500	7,401,500
Total Funding Sources	**$ 187,500**	**$ 95,000**	**$ 2,869,000**	**$ 510,000**	**$ 2,980,000**	**$ 1,042,500**	**$ 7,684,000**

Project Costs		2027	2028	2029	2030	2031	2032	Total
City Hall		**$ 100,000**	**$ 45,000**	**$ 1,820,000**	**$ 510,000**	**$ 2,620,000**	**$ 510,000**	**$ 5,605,000**
CH 1	Public Area Wall Panel Removal and Repair	$ 80,000	$ -	$ -	$ -	$ -	$ -	$ 80,000
CH 2	Phase II IGA (Investment Grade Audit) Upgrades	$ -	$ -	$ 1,700,000	$ -	$ -	$ -	$ 1,700,000
CH 4	Parking Lot Improvements	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ 100,000
CH 5	Phase III IGA (Investment Grade Audit) Upgrades	$ -	$ -	$ -	$ -	$ 2,500,000	$ -	$ 2,500,000
CH 6	Furniture Replacements	$ 20,000	$ -	$ 20,000	$ -	$ 20,000	$ -	$ 60,000
CH 8	Exterior Painting	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000
CH 9	Interior Painting & Carpet	$ -	$ -	$ -	$ 60,000	$ -	$ 60,000	$ 120,000
CH 10	Elevator Upgrades	$ -	$ -	$ -	$ 450,000	$ -	$ 450,000	$ 900,000
CH 11	Replacement of Front Doors	$ -	$ 45,000	$ -	$ -	$ -	$ -	$ 45,000
Police Station		**$ 25,000**	**$ 50,000**	**$ 100,000**	**$ -**	**$ 350,000**	**$ 450,000**	**$ 975,000**
PS 1	Front Parking Lot Improvements	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ 25,000
PS 2	Flooring Replacement	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ 100,000
PS 3	Roof Repair & Assessment	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
PS 4	Roof Replacement	$ -	$ -	$ -	$ -	$ -	$ 450,000	$ 450,000
PS 7	LED Lighting Upgrade	$ -	$ -	$ -	$ -	$ 350,000	$ -	$ 350,000
O&M at Fort Steilacoom Park		**$ 55,000**	**$ -**	**$ 750,000**	**$ -**	**$ -**	**$ -**	**$ 805,000**
FSP 1	Paint Parks O&M Shop	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ 25,000
FSP 5	Material Bins Cover	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ 30,000
FSP 6	Baseball Parking Lot	$ -	$ -	$ 750,000	$ -	$ -	$ -	$ 750,000
O&M at Front Street		**$ -**	**$ -**	**$ 179,000**	**$ -**	**$ -**	**$ 75,000**	**$ 254,000**
O&M 1	Secure Vehicle Storage	$ -	$ -	$ 129,000	$ -	$ -	$ -	$ 129,000
O&M 2	Create a Dumpster Ramp	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
O&M 3	Carport Vehicle Storage	$ -	$ -	$ -	$ -	$ -	$ 75,000	$ 75,000
General City Buildings & Facilities		**$ 7,500**	**$ -**	**$ 15,000**	**$ -**	**$ 10,000**	**$ 7,500**	**$ 40,000**
CW 1	City Wide Parking Lot Improvement Program	$ 7,500	$ -	$ 15,000	$ -	$ 10,000	$ 7,500	$ 40,000
Automated Traffic Management System		**$ -**	**$ -**	**$ 5,000**	**$ -**	**$ -**	**$ -**	**$ 5,000**
ATMS	ATMS Building Site Assessment	$ -	$ -	$ 5,000	$ -	$ -	$ -	$ 5,000
Grand Total		**$ 187,500**	**$ 95,000**	**$ 2,869,000**	**$ 510,000**	**$ 2,980,000**	**$ 1,042,500**	**$ 7,684,000**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: CH 1
Project Name: Public Area Wall Panel Removal and Repair
Location: City Hall

Project Description & Justification:
Removal and Replacement of carpet tiles on the walls in the public areas (3 corridors - one on each floor and main court room). The carpet panels were installed for sound absorbtion. They cannot be cleaned in an efficient manner and the light switches and other utility connections are embedded in the panels. The panels should be removed and replaced where appropriate. Areas determined to not need the paneling will get the panels removed and the walls repaired and painted.

Operational Impact:
There is no financial impact to m&o.

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	$ 80,000	$ -		$ -	$ -	$ -	$ 80,000
Total Project Costs	**$ 80,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 80,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: CH 2
Project Name: Phase II IGA (Investment Grade Audit) Upgrades
Location: City Hall

Project Description & Justification:

Phase II includes replacing the chillers, replacing the three air handling units inside the building, adding controls to those three units, and adding variable ionization to the entire air handling system.

Operational Impact:
There is no impact to m&o.

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	$ -	$ -	$ 1,700,000	$ -	$ -	$ -	$ 1,700,000
Total Project Costs	**$ -**	**$ -**	**$ 1,700,000**	**$ -**	**$ -**	**$ -**	**$ 1,700,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: CH 4
Project Name: Parking Lot Improvements
Location: City Hall

Project Description & Justification:

Remove and replace the crumbled landscape curbs. Remove and replace the overgrown trees and landscaping. Patch the asphalt that has failed. Sealcoat entire parking lot surface. Restripe entire parking lot.

Operational Impact:
There is no impact to m&o.

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	$ -	$ -	$ 100,000		$ -	$ -	$ 100,000
Total Project Costs	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ 100,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	-	-	-	-	-	-	-
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: CH 5
Project Name: Phase III IGA (Investment Grade Audit) Upgrades
Location: City Hall

Project Description & Justification:

This final phase replaces the three rooftop air handlers and their associated componants and ductwork.

Operational Impact:
There is no impact to m&o.

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	$ -	$ -	$ -	$ -	$ 2,500,000	$ -	$ 2,500,000
Total Project Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,500,000**	**$ -**	**$ 2,500,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	-	-	-	-	-	-	-
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: CH 6
Project Name: Furniture Replacements
Location: City Hall

Project Description & Justification:

All of the desks, tables, chairs and cubicle pieces in the building are original to the opening of the building in 2001. This would support the replacement and modernization of the furniture, moving systemically through floors and conference rooms each biennium.

Operational Impact:
There is no impact to m&o.

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	$ 20,000	$ -	$ 20,000	$ -	$ 20,000	$ -	$ 60,000
Total Project Costs	**$ 20,000**	**$ -**	**$ 20,000**	**$ -**	**$ 20,000**	**$ -**	**$ 60,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: CH 8
Project Name: Exterior Painting
Location: City Hall

Project Description & Justification:

The building will be 26 years old and has the original paint. To protect and prevent potential damage, the building (not beams) should get painted.

Operational Impact:
There is no impact to m&o.

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	$ -	$ -		$ -	$ 100,000	$ -	$ 100,000
Total Project Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ 100,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: CH 9
Project Name: Interior Painting & Carpet
Location: City Hall

Project Description & Justification:

Although the maintenance team does small areas and touchup painting, the interior paint and carpets are worn out and regular replacement/repainting floor by floor is needed.

Operational Impact:
There is no impact to m&o.

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	$ -	$ -	$ -	$ 60,000	$ -	$ 60,000	$ 120,000
Total Project Costs	**$ -**	**$ -**	**$ -**	**$ 60,000**	**$ -**	**$ 60,000**	**$ 120,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: CH 10
Project Name: Elevator Upgrades
Location: City Hall

Project Description & Justification:

There are two elevators at CH. Both have controls and cabling that are over 25 years old, resuling in failtures and repairs. Advancing a replacement is important to keep from losing both elevators at the same time, with the public elevator being the priority for accessiblitiy reasons.

Operational Impact:
There is no impact to m&o.

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	$ -	$ -		$ 450,000	$ -	$ 450,000	$ 900,000
Total Project Costs	**$ -**	**$ -**	**$ -**	**$ 450,000**	**$ -**	**$ 450,000**	**$ 900,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: CH 11
Project Name: Replacement of Front Doors
Location: City Hall

Project Description & Justification:

The front doors are the primary access point for the building and an important security feature for the building. These doors need to be replaced and realigned to work with the auto-opening software.

Operational Impact:
There is no impact to m&o.

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	$ -	$ 45,000		$ -	$ -	$ -	$ 45,000
Total Project Costs	**$ -**	**$ 45,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 45,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: PS 1
Project Name: Front Parking Lot Improvements
Location: Police Station

Project Description & Justification:

Slurry seal should occur every 5 years on City parking lots to maximize the life and functionality of the pavement. The slurry seal helps replace the fines in the existing surface that have been created over time. The police staion parking lot will be 17 years old. A complete restripe is needed after seal coating.

Operational Impact:
There is no impact to m&o.

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	$ 25,000	$ -		$ -	$ -	$ -	$ 25,000
Total Project Costs	**$ 25,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: PS 2
Project Name: Flooring Replacement
Location: Police Station

Project Description & Justification:

Replace interior flooring (not replacing with carpet) at the Police Station.
The Police station carpet is heavily worn in the more active areas of the building. Replacement will occur in the training room, call out room, processing area near holding cells and the three adjacent offices supporting these operations.

Operational Impact:
There is no impact to m&o.

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ 100,000
Total Project Costs	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ 100,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: PS 3
Project Name: Roof Repair & Assessment
Location: Police Station

Project Description & Justification:

The roof is 20 years old and is leaking, needs patch, repair and priority assessment pending future replacment.

Operational Impact:
There is no impact to m&o.

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	$ -	$ 50,000		$ -	$ -	$ -	$ 50,000
Total Project Costs	**$ -**	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: PS 4
Project Name: Roof Replacement
Location: Police Station

Project Description & Justification:

The aged roof needs full replacement after a number of patches have progressively been required over the last decade.

Operational Impact:
There is no impact to m&o.

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	$ -	$ -	$ -	$ -	$ -	$ 450,000	$ 450,000
Total Project Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 450,000**	**$ 450,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: PS 7
Project Name: LED Lighting Upgrade
Location: Police Station

Project Description & Justification:

Replace interior lights with LED fixtures and occupancy sensors. This will help reduce power consumption and prepare the building to meet impending state law.

Operational Impact:
There is no impact to m&o.

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	$ -	$ -	$ -	$ -	$ 350,000	$ -	$ 350,000
Total Project Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ 350,000**	**$ -**	**$ 350,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: FSP 1
Project Name: Paint Parks O&M Shop
Location: Fort Steilacoom Park

Project Description & Justification:

The park shop was last painted in 2006 when the building was remodeled for City use. A 10 year lifecycle on exterior paint is a reasonable expectation in a park setting. We are moving into the 20th year. This funding would replace rotten trim while painting the exterior.

Operational Impact:
There is no impact to m&o.

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ 25,000
Total Project Costs	**$ 25,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: FSP 3
Project Name: Replace Shop HVAC - Completed in 2025
Location: Fort Steilacoom Park

Project Description & Justification:

This unit has failed and the shop is without HVAC

Operational Impact:

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	$ -		$ -	$ -	$ -	$ -	$ -
Total Project Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: FSP 5
Project Name: Material Bins Cover
Location: Fort Steilacoom Park

Project Description & Justification:

There are two bins that hold soils and salt for maintenance operations. During inclement weather, the tarps do not provide the proper coverage

Operational Impact:

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	$ 30,000	$ -	$ -	$ -		$ -	$ 30,000
Total Project Costs	**$ 30,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: FSP 6
Project Name: Baseball Parking Lot
Location: Fort Steilacoom Park

Project Description & Justification:

The parking lot was originally paved back in the 1970's. There have been several Park improvement projects that have occurred over the years that have increased the users in the park. With the recent completion of a new entry and the Ballfield projects, the parking lot is the last piece to complete to finish the transformation. New landscape islands and stormwater facilities would be incorporated into the newly paved lot. Pathways that extend the lot to the soccer fields are also needed for ADA access.

Operational Impact:

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	$ -	$ -	$ 750,000	$ -	$ -	$ -	$ 750,000
Total Project Costs	**$ -**	**$ -**	**$ 750,000**	**$ -**	**$ -**	**$ -**	**$ 750,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: O&M 1
Project Name: Secure Vehicle Storage
Location: O&M Front Street Shop

Project Description & Justification:

There is a need to store impounded and seizure vehicles in a covered and secure location.

Currently major crimes vehicles are stored in a barn at FSP that regularly gets broken into compromising evidence. The police also store seizure vehicles uncovered and exposed to the weather in a fenced lot at the police station. The city has suffered claims against it for damage to some of these vehicles due to the way they are stored. Storing vehicles like this also impacts the useable space for police operations vehicles. Building a secure building inside the secured yard at Front Street provides the needed vehicle storage and allows for the needed operational space at the station.

Operational Impact:
To be determined.

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	-	-	129,000	-	-	-	$ 129,000
Total Project Costs	**$ -**	**$ -**	**$ 129,000**	**$ -**	**$ -**	**$ -**	**$ 129,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	-	-	-	-	-	-	-
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: O&M 2
Project Name: Create a Dumpster Ramp
Location: Front Street

Project Description & Justification:
Currently staff dumps garbage on the ground and then has to use the backhoe to lift items over and into a dumpster. By creating a ramp or depressed area for dumpster placement, they will be able to dump the trailer directly into the dumpster, saving time and resources.

Operational Impact:
Garbage collection and disposal is a large part of what O&M does. Making the task of emptying the trailers more efficient would benefit everyone.

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
Total Project Costs	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ 50,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	-	-	-	-	-	-	-
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: O&M 3
Project Name: Carport Vehicle Storage
Location: O&M Front Street Shop

Project Description & Justification:
All large equipment and vehicles are stored out in the weather causing weather related wear to them. Tires, seats, plastics, and other components on the equipment wear out and have to be replaced and could be prevented if stored out of the elements. This would be a three sided carport structure to park under.

Operational Impact:

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	-	-			-	75,000	$ 75,000
Total Project Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**	**$ 75,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	-	-	-	-	-	-	-
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: CW 1
Project Name: City Wide Parking Lot Improvement Program
Location: City Facilities (Municipal Buildings, Parks, O&M Sites)

Project Description & Justification:

The city manages and maintains many parking lots throughout the City. The City purchased a striping machine in 2017 to support ongoing maintenance of the parking areas. Paint, signs, crack seal material and curb replacements are needed to maintain safe and efficient parking areas.

Operational Impact:
This will provide the funds to purchase the necessary materials for staff to provide this type of maintenance.

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	$ 7,500	$ -	$ 15,000	$ -	$ 10,000	$ 7,500	$ 40,000
Total Project Costs	**$ 7,500**	**$ -**	**$ 15,000**	**$ -**	**$ 10,000**	**$ 7,500**	**$ 40,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	-	-	-	-	-	-	-
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

6-Year (2027-2032) Capital & Major Maintenance Plan
Property Management

Reference #: ATMS 1
Project Name: ATMS Building Site Assessment
Location: General City Buildings and Facilities

Project Description & Justification:

The ATMS building is the site where all interconnections for City fiber, city hall internet and traffic signals is housed. Site needs to be converted to secure vault and then removed.

Operational Impact:
There is no financial impact to m&o.

Project Costs	2027	2028	2029	2030	2031	2032	Total
Estimate Project Cost	$ -	$ -	$ 5,000		$ -	$ -	$ 5,000
Total Project Costs	**$ -**	**$ -**	**$ 5,000**	**$ -**	**$ -**	**$ -**	**$ 5,000**

Impact on Operating Funds	2027	2028	2029	2030	2031	2032	Total
Revenue Increase/(Decrease)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure Increase/(Decrease)	-	-	-	-	-	-	-
Net M&O Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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6-Year Strategic Plan
Information Technology

6-Year (2027-2032) Strategic Plan
Information Technology

Funding Sources	2027	2028	2029	2030	2031	2032	Total
General Government/General Fund	$ 328,000	$ 279,000	$ -	$ -	$ -	$ -	$ 607,000
Unfunded	$ -	$ -	$ 281,500	$ 249,500	$ 269,500	$ 169,500	$ 970,000
Total Funding Sources	**$ 328,000**	**$ 279,000**	**$ 281,500**	**$ 249,500**	**$ 269,500**	**$ 169,500**	**$ 1,577,000**

Ref#	Project Name	2027	2028	2029	2030	2031	2032	Total
503.0015	Replace Computers & Laptops	$ 187,000	$ 152,000	$ 169,500	$ 169,500	$ 169,500	$ 169,500	$ 1,017,000
503.0072	Update 2-Factor Authentication	$ -	$ 7,000	$ -	$ -	$ -	$ -	$ 7,000
503.0073	Replace Network Switches	$ 96,000	$ 120,000	$ 12,000	$ -	$ -	$ -	$ 228,000
503.0074	Replace PBX Phone System with Cloud Voice	$ 45,000	$ -	$ -	$ -	$ -	$ -	$ 45,000
503.0075	Replace System Storage & Servers	$ -	$ -	$ 100,000	$ 80,000	$ 100,000	$ -	$ 280,000
	Total Project Costs	**$ 328,000**	**$ 279,000**	**$ 281,500**	**$ 249,500**	**$ 269,500**	**$ 169,500**	**$ 1,577,000**

6-Year (2027-2032) Strategic Plan
Information Technology

Reference #: **503.0015**
Project Name: Replace Computers & Laptops

Project Description & Justification:
The City will replace laptops, desktop computers, and Police rugged tablets that have reached the end of their five-year service life. Replacing aging equipment helps ensure employees have reliable, secure devices and supports the technology used by Police officers in the field.

As devices age beyond their expected service life, they may become more difficult to support, receive security updates, and maintain reliably. Funding for these equipment needs will help the City maintain secure and dependable technology, improve operational reliability, and support compliance with CJIS security requirements.

2027: 29 rugged tablets ($145,000)+ 21 laptops ($42,000)
2028: 10 rugged tablets ($50,000) + 50 laptops ($102,000)
2029+: Average of 2027 and 2028 (projected)

Project Cost / Operational Impact:
No operational impact as ongoing m&o is already included in the operating budget.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
General Government/General Fund	$ 187,000	$ 152,000	$ -	$ -	$ -	$ -	$ 339,000
Unfunded	$ -	$ -	$ 169,500	$ 169,500	$ 169,500	$ 169,500	$ 678,000
Total Funding Sources	**$ 187,000**	**$ 152,000**	**$ 169,500**	**$ 169,500**	**$ 169,500**	**$ 169,500**	**$ 1,017,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Project Expense	$ 187,000	$ 152,000	$ 169,500	$ 169,500	$ 169,500	$ 169,500	$ 1,017,000
Total Project Costs	**$ 187,000**	**$ 152,000**	**$ 169,500**	**$ 169,500**	**$ 169,500**	**$ 169,500**	**$ 1,017,000**

6-Year (2027-2032) Strategic Plan
Information Technology

Reference #: 503.0072
Project Name: Update 2-Factor Authentication

Project Description & Justification:
The City will modernize its identity and access security by replacing two-factor authentication (2FA) tokens with phishing-resistant FIDO2 hardware security keys for City and Police staff. This upgrade will strengthen account security and support applicable CJIS multi-factor authentication (MFA) requirements.

FIDO2 security keys provide each authorized employee with a unique hardware-based credential, reducing reliance on code-based authentication methods that are more susceptible to phishing and credential theft. The new solution will strengthen access controls, simplify identity management, and improve security for City and Police systems.

FIDO2 Hardware Security Keys
2028: Initial purchase of 100 security keys at $70 per key — $7,000 one-time cost

Annual savings: Approximately $15,200 per year by retiring legacy vendor token subscriptions and licensing.

Project Cost / Operational Impact:
Elimates $15,200 subscription and licensing costs.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
General Government/General Fund	$ -	$ 7,000	$ -	$ -	$ -	$ -	$ 7,000
Total Funding Sources	**$ -**	**$ 7,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Project Expense	$ -	**$ 7,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,000**
Total Project Costs	**$ -**	**$ 7,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,000**

6-Year (2027-2032) Strategic Plan
Information Technology

Reference #: **503.0073**
Project Name: Replace Network Switches

Project Description & Justification:
The City will replace older network switches as they reach End of Support Life, meaning the manufacturer will no longer provide technical support, security updates, or replacement parts. Replacing equipment helps prevent outages, keeps the network reliable, and ensures all systems stay under active vendor support.

Access Switch Replacements:
2027: Replace 16 Access Switches Across City Facilities - $96,000 ($6,000 per switch)
These switches provide basic network connectivity for staff, building systems, and video surveillance at below locations:
City Hall Access Switches — 10 units
Police Station Access Switches — 5 units
Operations & Maintenance (O&M) Access Switch — 1 unit

2029: Replace 2 Access Switches at Remote Sites - $12,000 ($6,000 per switch)
These switches support user access and video surveillance systems at remote locations:
Fort Steilacoom Park Access Switch — 1 unit
Signal Building Access Switch — 1 unit

Core Network Switch Replacements
2028: Replace 4 Core Switches at City Hall and Police Station - $120,000 ($30,000 per switch)
These core switches are the central devices that move all network traffic within each building. They are essential for daily operations, and if one fails, the entire site would lose network connectivity.
City Hall Core Switches — 2 units
Police Station Core Switches — 2 units

Project Cost / Operational Impact:
No operational impact as ongoing m&o is already included in the operating budget.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
General Government/General Fund	$ 96,000	$ 120,000	$ -	$ -	$ -	$ -	$ 216,000
Unfunded	$ -	$ -	$ 12,000	$ -	$ -	$ -	$ 12,000
Total Funding Sources	**$ 96,000**	**$ 120,000**	**$ 12,000**	**$ -**	**$ -**	**$ -**	**$ 228,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Project Expense	$ 96,000	$ 120,000	$ 12,000	$ -	$ -	$ -	$ 228,000
Total Project Costs	**$ 96,000**	**$ 120,000**	**$ 12,000**	**$ -**	**$ -**	**$ -**	**$ 228,000**

6-Year (2027-2032) Strategic Plan
Information Technology

Reference #: **503.0074**
Project Name: Replace PBX Phone System with Cloud Voice

Project Description & Justification:
The City currently utilizes a ShoreTel phone system that has reached its End of Support Life (EOSL) and is no longer supported by the manufacturer. To eliminate the risk of hardware failure and unpatched security vulnerabilities, the City is transitioning to a modern, cloud-based phone solution integrated with Microsoft Teams. This platform enables staff to place voice calls, join video meetings, and message directly from their computers using softphones, while continuing to provide physical desk phones where operationally required.

Hardware Replacement
2027: Desk Phone Replacement: 100 units at $450 per phone — $45,000

Project Cost / Operational Impact:
No operational impact as ongoing m&o is already included in the operating budget.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
General Government/General Fund	$ 45,000	$ -	$ -	$ -	$ -	$ -	$ 45,000
Unfunded	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 45,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 45,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Project Expense	$ 45,000	$ -	$ -	$ -	$ -	$ -	$ 45,000
Total Project Costs	**$ 45,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 45,000**

6-Year (2027-2032) Strategic Plan
Information Technology

Reference #: **503.0075**
Project Name: Replace System Storage & Servers

Project Description & Justification:
The City's core information technology environment currently operates on six physical virtualization hosts and six Storage Area Network (SAN) arrays. Several of these systems are approaching or have reached the end of their expected service life and manufacturer support. Funding is needed to address these aging systems and maintain reliabile, secure, and supportable technology infrastructure.

Storage System Replacements (SAN Arrays) - $100,000
2029: Replace Dell Storage Array at City Hall
This array is reaching end-of-support life. It provides storage for citywide application data, digital records, retention archives, and long-term storage required for operational continuity and CJIS compliance.Server Replacements

2030: Replace 2 Dell Servers at City Hall - $80,000
These hosts are reaching end-of-manufacture support and must be refreshed to maintain supportability and security compliance. They provide the compute and storage infrastructure required to operate citywide applications, databases, backup repositories, digital records, and essential public services on a 24/7 basis.

2031: Replace Dell Storage Array at Police Station - $100,000
This array supports police systems, application data, digital records, video evidence retention, and long-term archival storage. End-of-support status prevents the system from receiving security patches and firmware updates, creating compliance and operational risks.

Project Cost / Operational Impact:
No operational impact as ongoing m&o is already included in the operating budget.

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Unfunded	$ -	$ -	$ 100,000	$ 80,000	$ 100,000	$ -	$ 280,000
Total Funding Sources	**$ -**	**$ -**	**$ 100,000**	**$ 80,000**	**$ 100,000**	**$ -**	**$ 280,000**

Project Costs	2027	2028	2029	2030	2031	2032	Total
Project Expense	$ -	$ -	$ 100,000	$ 80,000	$ 100,000	$ -	$ 280,000
Total Project Costs	**$ -**	**$ -**	**$ 100,000**	**$ 80,000**	**$ 100,000**	**$ -**	**$ 280,000**

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APPENDIX

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Salary & Wage Schedule – Non-Represented

Non-Represented

3.8% increase for 2027 and 3.8% increase for 2028

Job Classification	Range		2027 Minimum	2027 Maximum	2028 Minimum	2028 Maximum
**Exempt from FLSA overtime*						
Administrative Assistant	30	hr	$ 35.58	$ 45.14	$ 36.93	$ 46.86
Human Resources Technician		mo	$ 6,168	$ 7,825	$ 6,402	$ 8,122
		yr	$ 74,012	$ 93,899	$ 76,824	$ 97,467
Evidence Supervisor	38	hr	$ 41.69	$ 52.89	$ 43.28	$ 54.90
		mo	$ 7,227	$ 9,167	$ 7,502	$ 9,516
		yr	$ 86,724	$ 110,006	$ 90,020	$ 114,186
Assistant to the City Manager/Policy Analyst*	42	hr	$ 45.13	$ 57.25	$ 46.85	$ 59.43
Human Resources Analyst*		mo	$ 7,823	$ 9,924	$ 8,120	$ 10,301
		yr	$ 93,875	$ 119,083	$ 97,442	$ 123,608
Associate City Attorney*	48	hr	$ 50.83	$ 64.47	$ 52.76	$ 66.92
Finance Supervisor*		mo	$ 8,810	$ 11,176	$ 9,145	$ 11,600
Management Analyst*		yr	$ 105,720	$ 134,107	$ 109,738	$ 139,203
City Clerk*	50	hr	$ 52.88	$ 67.08	$ 54.89	$ 69.63
		mo	$ 9,165	$ 11,627	$ 9,513	$ 12,069
		yr	$ 109,982	$ 139,524	$ 114,161	$ 144,826
Program Manager*	56	hr	$ 59.55	$ 75.54	$ 61.82	$ 78.41
Communications Manager*		mo	$ 10,323	$ 13,094	$ 10,715	$ 13,591
		yr	$ 123,874	$ 157,124	$ 128,581	$ 163,095
Operations Superintendent*	57	hr	$ 60.75	$ 77.05	$ 63.06	$ 79.97
		mo	$ 10,530	$ 13,355	$ 10,930	$ 13,863
		yr	$ 126,354	$ 160,266	$ 131,156	$ 166,356
Building Official*	58	hr	$ 61.96	$ 78.60	$ 64.32	$ 81.58
		mo	$ 10,740	$ 13,623	$ 11,148	$ 14,141
		yr	$ 128,882	$ 163,480	$ 133,780	$ 169,693
Assistant Finance Director*	59	hr	$ 63.20	$ 80.16	$ 65.60	$ 83.21
		mo	$ 10,955	$ 13,894	$ 11,371	$ 14,422
		yr	$ 131,458	$ 166,731	$ 136,454	$ 173,066
Planning Division Manager*	62	hr	$ 67.07	$ 85.07	$ 69.62	$ 88.30
Economic Development Mgr*		mo	$ 11,625	$ 14,745	$ 12,067	$ 15,305
IT Manager*		yr	$ 139,500	$ 176,939	$ 144,801	$ 183,663
Court Administrator*						
PW Division Mgr*						

Salary & Wage Schedule – Non-Represented (continued)

Non-Represented
3.8% increase for 2027 and 3.8% increase for 2028

Job Classification	Range		2027 Minimum	2027 Maximum	2028 Minimum	2028 Maximum
City Engineer *	64	hr	$ 69.78	$ 88.51	$ 72.43	$ 91.87
Deputy City Attorney*		mo	$ 12,095	$ 15,342	$ 12,554	$ 15,925
		yr	$ 145,134	$ 184,099	$ 150,650	$ 191,095
Planning & PW Asst Director *	66	hr	$ 72.59	$ 92.09	$ 75.35	$ 95.59
		mo	$ 12,583	$ 15,962	$ 13,061	$ 16,568
		yr	$ 150,997	$ 191,543	$ 156,734	$ 198,822
PRCS Director*	72	hr	$ 81.76	$ 103.70	$ 84.86	$ 107.64
Human Resources Director*		mo	$ 14,171	$ 17,975	$ 14,710	$ 18,658
		yr	$ 170,053	$ 215,703	$ 176,515	$ 223,899
Assistant Police Chief*	73	hr	$ 83.39	$ 105.78	$ 86.56	$ 109.79
City Attorney*		mo	$ 14,454	$ 18,334	$ 15,003	$ 19,031
		yr	$ 173,448	$ 220,012	$ 180,039	$ 228,373
Planning and PW Director *	74	hr	$ 85.05	$ 107.89	$ 88.29	$ 111.99
		mo	$ 14,743	$ 18,701	$ 15,303	$ 19,412
		yr	$ 176,911	$ 224,413	$ 183,634	$ 232,941
Police Chief*	76	hr	$ 88.49	$ 112.25	$ 91.86	$ 116.51
Deputy City Mgr/CFO/COO*		mo	$ 15,339	$ 19,456	$ 15,922	$ 20,195
		yr	$ 184,066	$ 233,471	$ 191,060	$ 242,343
Municipal Court Judge*			Employment Agreement		Employment Agreement	
City Manager*			Employment Agreement		Employment Agreement	

Salary & Wage Schedule – AFSCME

Job Classification	Range		AFSCME Salary Schedule 2027 (4.0% increase) *2028 Wages Subject to Negotiation											
*Exempt from FLSA overtime			Entry	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Master
Court Clerk	18	hr	$30.23	$30.83	$31.45	$32.08	$32.72	$33.38	$34.04	$34.72	$35.42	$36.13	$36.85	$37.77
Office Assistant		pp	$2,620	$2,672	$2,726	$2,780	$2,836	$2,893	$2,950	$3,009	$3,069	$3,131	$3,194	$3,274
		mo	$5,240	$5,345	$5,452	$5,560	$5,672	$5,785	$5,900	$6,019	$6,139	$6,262	$6,387	$6,547
		yr	$62,878	$64,136	$65,419	$66,720	$68,061	$69,423	$70,804	$72,227	$73,664	$75,145	$76,648	$78,565
Animal Control Officer	25	hr	$34.69	$35.38	$36.09	$36.82	$37.55	$38.30	$39.07	$39.84	$40.65	$41.46	$42.28	$43.35
Permit Technician		pp	$3,007	$3,066	$3,128	$3,191	$3,254	$3,319	$3,386	$3,453	$3,523	$3,593	$3,665	$3,757
		mo	$6,013	$6,133	$6,256	$6,381	$6,509	$6,638	$6,772	$6,906	$7,046	$7,186	$7,329	$7,513
		yr	$72,161	$73,593	$75,074	$76,578	$78,108	$79,659	$81,261	$82,878	$84,547	$86,237	$87,950	$90,161
Evidence Technician	26	hr	$35.40	$36.11	$36.83	$37.57	$38.32	$39.09	$39.87	$40.67	$41.48	$42.31	$43.16	$44.24
Maintenance Worker		pp	$3,068	$3,130	$3,192	$3,256	$3,321	$3,388	$3,455	$3,524	$3,595	$3,667	$3,740	$3,834
		mo	$6,137	$6,259	$6,384	$6,512	$6,642	$6,775	$6,911	$7,049	$7,190	$7,334	$7,480	$7,667
		yr	$73,638	$75,111	$76,613	$78,146	$79,709	$81,303	$82,929	$84,587	$86,279	$88,005	$89,765	$92,009
Administrative Assistant	27	hr	$36.11	$36.83	$37.57	$38.32	$39.09	$39.87	$40.67	$41.48	$42.31	$43.16	$44.02	$45.12
		pp	$3,130	$3,192	$3,256	$3,321	$3,388	$3,455	$3,524	$3,595	$3,667	$3,740	$3,815	$3,910
		mo	$6,259	$6,384	$6,512	$6,642	$6,775	$6,911	$7,049	$7,190	$7,334	$7,480	$7,630	$7,821
		yr	$75,111	$76,613	$78,146	$79,709	$81,303	$82,929	$84,587	$86,279	$88,005	$89,765	$91,560	$93,849
Finance Technician	28	hr	$36.83	$37.57	$38.32	$39.09	$39.87	$40.67	$41.48	$42.31	$43.16	$44.02	$44.90	$46.02
Lead Court Clerk		pp	$3,192	$3,256	$3,321	$3,388	$3,455	$3,524	$3,595	$3,667	$3,740	$3,815	$3,891	$3,989
Police Administrative Technician		mo	$6,384	$6,512	$6,642	$6,775	$6,911	$7,049	$7,190	$7,334	$7,480	$7,630	$7,783	$7,977
Case Manager Community Court		yr	$76,613	$78,146	$79,709	$81,303	$82,929	$84,587	$86,279	$88,005	$89,765	$91,560	$93,391	$95,726
	29	hr	$37.56	$38.31	$39.08	$39.86	$40.65	$41.47	$42.30	$43.14	$44.01	$44.89	$45.78	$46.93
Public Records and Legal Specialist		pp	$3,255	$3,320	$3,387	$3,454	$3,523	$3,594	$3,666	$3,739	$3,814	$3,890	$3,968	$4,067
		mo	$6,510	$6,640	$6,773	$6,909	$7,047	$7,188	$7,331	$7,478	$7,628	$7,780	$7,936	$8,134
		yr	$78,121	$79,683	$81,277	$82,902	$84,560	$86,251	$87,976	$89,736	$91,531	$93,361	$95,229	$97,609
Court Compliance Officer	30	hr	$38.32	$39.08	$39.87	$40.66	$41.47	$42.30	$43.15	$44.01	$44.89	$45.79	$46.70	$47.88
Permit Coordinator		pp	$3,321	$3,387	$3,455	$3,524	$3,594	$3,666	$3,740	$3,814	$3,891	$3,968	$4,048	$4,149
Recreation Coordinator		mo	$6,642	$6,774	$6,911	$7,048	$7,189	$7,333	$7,479	$7,629	$7,782	$7,937	$8,095	$8,298
Police Administrative Coordinator		yr	$79,706	$81,287	$82,926	$84,574	$86,263	$87,993	$89,749	$91,545	$93,381	$95,243	$97,146	$99,580
Engineering Technician	32	hr	$39.87	$40.66	$41.47	$42.30	$43.15	$44.01	$44.89	$45.79	$46.70	$47.64	$48.60	$49.80
IT Specialist		pp	$3,455	$3,524	$3,594	$3,666	$3,739	$3,814	$3,891	$3,968	$4,048	$4,129	$4,212	$4,316
Payroll Technician		mo	$6,910	$7,047	$7,188	$7,333	$7,479	$7,628	$7,782	$7,936	$8,095	$8,258	$8,424	$8,633
		yr	$82,924	$84,568	$86,260	$87,993	$89,744	$91,539	$93,381	$95,238	$97,142	$99,102	$101,084	$103,594
Code Compliance/Safety Insp.		hr	$40.64	$41.45	$42.28	$43.13	$43.99	$44.87	$45.77	$46.68	$47.61	$48.57	$49.54	$50.78
Code Enforcement Officer	33	pp	$3,522	$3,592	$3,664	$3,738	$3,812	$3,889	$3,966	$4,046	$4,127	$4,209	$4,293	$4,401
Communications Coordinator		mo	$7,044	$7,185	$7,329	$7,476	$7,625	$7,777	$7,933	$8,091	$8,253	$8,418	$8,587	$8,801
SWM Compliance Inspector		yr	$84,528	$86,219	$87,943	$89,709	$91,496	$93,326	$95,192	$97,096	$99,038	$101,019	$103,039	$105,615
Construction Inspector														
Crime Analyst*														
Human Services Coord														
Permit Center Supervisor	34	hr	$42.18	$43.03	$43.89	$44.77	$45.66	$46.57	$47.50	$48.45	$49.42	$50.41	$51.42	$52.71
		pp	$3,656	$3,729	$3,804	$3,880	$3,957	$4,036	$4,117	$4,199	$4,283	$4,369	$4,456	$4,568
		mo	$7,312	$7,458	$7,607	$7,760	$7,914	$8,073	$8,234	$8,399	$8,567	$8,738	$8,913	$9,136
		yr	$87,740	$89,495	$91,285	$93,118	$94,973	$96,872	$98,810	$100,786	$102,802	$104,858	$106,955	$109,629
Program Coordinator	36	hr	$43.13	$43.98	$44.87	$45.77	$46.68	$47.60	$48.55	$49.54	$50.52	$51.53	$52.56	$53.88
		pp	$3,738	$3,812	$3,889	$3,966	$4,045	$4,126	$4,208	$4,293	$4,379	$4,466	$4,555	$4,670
		mo	$7,475	$7,624	$7,778	$7,933	$8,091	$8,252	$8,416	$8,586	$8,757	$8,932	$9,111	$9,340
		yr	$89,708	$91,485	$93,330	$95,196	$97,084	$99,017	$100,994	$103,038	$105,082	$107,193	$109,325	$112,080
Associate Planner	37	hr	$43.99	$44.87	$45.77	$46.68	$47.62	$48.57	$49.54	$50.53	$51.54	$52.57	$53.62	$54.96
Building Inspector		pp	$3,813	$3,889	$3,967	$4,046	$4,127	$4,209	$4,293	$4,379	$4,467	$4,556	$4,647	$4,764
		mo	$7,625	$7,778	$7,933	$8,092	$8,254	$8,419	$8,587	$8,759	$8,934	$9,113	$9,295	$9,527
		yr	$91,500	$93,330	$95,197	$97,101	$99,043	$101,023	$103,044	$105,105	$107,207	$109,351	$111,538	$114,327
IT Analyst	38	hr	$44.89	$45.78	$46.70	$47.63	$48.59	$49.56	$50.55	$51.56	$52.60	$53.64	$54.72	$56.09
Plans Examiner		pp	$3,890	$3,968	$4,047	$4,128	$4,211	$4,295	$4,381	$4,469	$4,558	$4,649	$4,742	$4,861
Gis Analyst		mo	$7,780	$7,936	$8,095	$8,256	$8,422	$8,590	$8,762	$8,937	$9,117	$9,298	$9,485	$9,722
		yr	$93,363	$95,230	$97,135	$99,077	$101,059	$103,080	$105,142	$107,244	$109,399	$111,577	$113,816	$116,663
Assistant Civil Engineer*	39	hr	$45.78	$46.70	$47.63	$48.58	$49.55	$50.54	$51.56	$52.59	$53.64	$54.71	$55.81	$57.21
		pp	$3,968	$4,047	$4,128	$4,211	$4,295	$4,380	$4,468	$4,558	$4,649	$4,742	$4,837	$4,958
		mo	$7,935	$8,094	$8,256	$8,421	$8,589	$8,761	$8,936	$9,115	$9,298	$9,483	$9,673	$9,916
		yr	$95,224	$97,128	$99,071	$101,052	$103,073	$105,128	$107,237	$109,382	$111,581	$113,801	$116,077	$118,991
Finance Analyst *	40	hr	$46.70	$47.63	$48.58	$49.55	$50.55	$51.56	$52.59	$53.64	$54.71	$55.81	$56.92	$58.35
		pp	$4,047	$4,128	$4,211	$4,295	$4,381	$4,468	$4,558	$4,649	$4,742	$4,837	$4,933	$5,057
		mo	$8,094	$8,256	$8,421	$8,589	$8,762	$8,936	$9,115	$9,298	$9,483	$9,673	$9,867	$10,113
		yr	$97,128	$99,071	$101,052	$103,073	$105,142	$107,237	$109,382	$111,581	$113,801	$116,077	$118,399	$121,359
Construction Management Lead		hr	$49.56	$50.55	$51.56	$52.59	$53.65	$54.72	$55.81	$56.93	$58.07	$59.23	$60.42	$61.93
Maintenance Supervisor*	43	pp	$4,295	$4,381	$4,469	$4,558	$4,649	$4,742	$4,837	$4,934	$5,033	$5,133	$5,236	$5,367
Senior Planner *		mo	$8,591	$8,762	$8,938	$9,116	$9,299	$9,485	$9,674	$9,868	$10,065	$10,267	$10,472	$10,734
		yr	$103,087	$105,149	$107,252	$109,397	$111,585	$113,817	$116,093	$118,415	$120,783	$123,199	$125,670	$128,805
Associate Civil Engineer*	45	hr	$51.58	$52.61	$53.66	$54.74	$55.83	$56.94	$58.09	$59.24	$60.43	$61.64	$62.87	$64.45
IT Administrator *		pp	$4,470	$4,559	$4,651	$4,744	$4,839	$4,935	$5,034	$5,135	$5,237	$5,342	$5,449	$5,585
Parks Development Project Manager		mo	$8,940	$9,119	$9,302	$9,488	$9,678	$9,870	$10,069	$10,269	$10,474	$10,684	$10,898	$11,171
		yr	$107,278	$109,424	$111,621	$113,856	$116,131	$118,444	$120,827	$123,229	$125,694	$128,207	$130,778	$134,051
Civil Engineer *	55	hr	$62.84	$64.10	$65.38	$66.69	$68.02	$69.38	$70.77	$72.18	$73.63	$75.10	$76.60	$78.51
		pp	$5,446	$5,555	$5,666	$5,779	$5,895	$6,013	$6,133	$6,256	$6,381	$6,509	$6,639	$6,804
		mo	$10,892	$11,110	$11,332	$11,559	$11,790	$12,026	$12,266	$12,512	$12,762	$13,017	$13,278	$13,609
		yr	$130,699	$133,321	$135,980	$138,708	$141,475	$144,311	$147,198	$150,142	$153,144	$156,207	$159,331	$163,307

Salary & Wage Schedule - Teamsters

Teamsters Salary Schedule 2027 (4.5% increase) Teamsters Community Service Officers Contract 2026-2029										
		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Community Service Officer	hr	$32.99	$34.01	$35.06	$36.15	$37.26	$38.38	$39.53	$40.72	$41.95
	pp	$2,860	$2,948	$3,039	$3,133	$3,230	$3,327	$3,427	$3,529	$3,636
	mo	$5,719	$5,896	$6,078	$6,266	$6,459	$6,654	$6,853	$7,058	$7,271
	yr	$68,627	$70,750	$72,938	$75,235	$77,519	$79,844	$82,239	$84,707	$87,248

Teamsters Salary Schedule 2028 (3.0% increase) Teamsters Community Service Officers Contract 2026-2029										
		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Community Service Officer	hr	$33.99	$35.04	$36.12	$37.23	$38.38	$39.54	$40.72	$41.94	$43.21
	pp	$2,945	$3,036	$3,130	$3,227	$3,326	$3,427	$3,529	$3,635	$3,745
	mo	$5,891	$6,073	$6,260	$6,454	$6,653	$6,853	$7,059	$7,270	$7,489
	yr	$70,690	$72,873	$75,121	$77,446	$79,835	$82,237	$84,704	$87,236	$89,871

Salary & Wage Schedule - LPIG

Job Classification	Grade ID		2025 Wages LPIG LPIG Contract 2023-2025 *2026 - 2028 Wages Subject to Negotiation									
			Entry	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step8	Step 9
Sergeant	sgt	hr	n/a	$ 64.33	$ 68.31	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	480	pp	n/a	$ 5,575	$ 5,920	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		mo	n/a	$ 11,151	$ 11,840	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		yr	n/a	$ 133,808	$ 142,081	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Detective	det	hr	n/a	$ 60.34	$ 61.48	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	478	pp	n/a	$ 5,230	$ 5,328							
		mo	n/a	$ 10,459	$ 10,657	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		yr	n/a	$ 125,508	$ 127,879	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Police Officer	pol	hr	n/a	$ 42.82	$ 44.33	$ 45.87	$ 47.49	$ 49.14	$ 50.87	$ 52.72	$ 54.48	$ 56.93
	473	pp	n/a	$ 3,711	$ 3,842	$ 3,975	$ 4,116	$ 4,259	$ 4,409	$ 4,569	$ 4,722	$ 4,934
		mo	n/a	$ 7,422	$ 7,684	$ 7,951	$ 8,231	$ 8,518	$ 8,817	$ 9,138	$ 9,444	$ 9,867
		yr	n/a	$ 89,066	$ 92,206	$ 95,411	$ 98,773	$ 102,212	$ 105,808	$ 109,652	$ 113,326	$ 118,407

Salary & Wage Schedule - LMPG

Lakewood Police Management Guild (LPMG)
Contract 1/1/2023 - 12/31/2027
***2028 Wages Subject to Negotiation**

Job Classification	Grade ID		2027 (4.5%) Step 1	2027 (4.5%) Step 2
Captain	486	hr	$ 88.41	$ 92.77
		pp	$ 7,662	$ 8,040
		mo	$ 15,324	$ 16,080
		yr	$ 183,887	$ 192,966

Fee Schedule

2026 FEE SCHEDULE
Resolution 2025-14 Adopted by City Council on November 17, 2026

	Fee Type	Fee Amount
All		
	Taxes and Pass-Through Costs	All appropriate taxes and pass-through costs are added to fees when they are incurred, even if not specified in the fee schedule.
A.	**Copies/Duplication & Other Fees**	
	Legal/City Clerk	
	Certification of documents and Affixing City	$0.15 per page + $3.00
	Preparation of verbatim City Council minutes	$50.00/hour
	Reproduction of City Council audio tapes	$5.00
	CD-ROMs	$1.00
	Various Departments	
	Public Records:	
	Copies of Public Records	$0.15 per page
	Scanned Public Records into Electronic Format	$0.10 per page
	Electronic files or attachments uploaded to email, cloud-based storage service or other means of electronic delivery.	$0.05 cents per 4 files or attachments
	Transmission of public records in an electronic format.	$0.10 per gigabyte
	Body Worn Camera Recording* / Video Redaction Fee	$0.77 per minute
	Digital Storage Media or Device; Container or Envelope used to mail copies to requestor and postage/delivery charge.	Actual Cost
	Note: - Charges can be combined if more than one type applies. - Pursuant to RCW 42.56.120(2)(b), the City of Lakewood is not calculating/assessing all actual costs for copying records because to do so would be unduly burdensome for the following reasons: (1) The City does not have the resources to conduct a study to determine all actual copying costs for every actual cost type; and (2) To conduct such a study would interfere with other essential city functions; and (3) even if the City were to conduct such a study, the systems in place facilitate tasks other than public records production.	
	*Pursuant to RCW 42.56.240, the City 1) uses "redaction technology that provides the least costly commercially available method of redacting body worn camera recordings, to the extent possible and reasonable" pursuant to RCW 42.56.240(14)(f); and 2) will provide relief from the imposition of costs to those who demonstrate that they qualify for such relief pursuant to RCW 42.56.240(14)(e).	
	Non Sufficient Funds (NSF) Fee	$25.00
	Extra Duty Contracts - Administrative Fee	$2.00 per hour
	Extra Duty Contracts - Processing Fee	$10.00 per invoice
	Lien Filing Fee	$50.00 plus all recording fees
B.	**City Hall Rental Fees -** *Two-hour minimum reservation required for facility use*	
	Cleaning Fee (non-refundable)	$50.00 (Saturday & Sunday only)
	City staff attendant	Hourly rate of City staff attendant.
	Up to a 15% Administrative charge may be added to actual expenses. In addition, an hourly rate fee will be charged for repairs or additional cleaning that is required as a result of an event.	

	Fee Type	Fee Amount
C.	**Planning and Development Fees**	
	Administrative Fee (applies to all permit application types)	
	Base Fee	$90.00
	Technology Fee	4% of the total permit cost
	Revenue & Finance - LMC Title 3 **Multi-Family Tax Exemption (MFTE) Applications (LMC 3.64.030)**	
	Conditional Certificate Application	$1,000.00
	Extension of Conditional Certificate of Application (going from 8 to 12 year)	$625.00
	Final Certificate of Application	$625.00
	8-Year Tax Exemption Annual Monitoring Fee (due payable upon final certificate)	$1,000.00
	12-Year Tax Exemption Annual Monitoring Fee (due payable upon final certificate)	$1,500.00
	Business License & Regulation - LMC Title 5	
	General Business License (GBL)	**License Fee**
	General Business License (GBL)	$90.00
	Specialty Business License Rates	**License Fee**
	Temporary Business License	$60.00
	Temporary Business License Renewal	$60.00
	Pawnbroker Pawnshops	$1,000.00
	Second-hand and/or salvage dealers	$250.00
	Junk and/or salvage dealers	$250.00
	Transient Trader in second-hand property	$250.00
	Private Sales	No Fee
	Flea Markets	$1,500.00
	Adult Entertainment Establishment	$2,500.00
	Panoram Premises License	$2,500.00
	Panoram Device License	$250.00 per device
	Panoram Owner License	$5,000.00
	Panoram Manager License	$500.00
	Carnivals and Circuses	$250.00 per day
	- Five or less machines or devices	$150.00 per week*
	- Five or more	$25.00 per week per device*
	* Alternative to device fees	$150.00 annual fee
	Wrecker License	$250.00
	Public Dances, Cabarets, Dance Halls and Teenager Dances	**License Fee**
	Cabaret	$750.00
	Public Dance Hall	$150.00
	Public Dances (per night)	$53.00
	Public Dances (annually)	$150.00 (maximum of four per year)
	Teenager Dances	Same as Public Dances

	Fee Type	Fee Amount
C.	**Planning and Development Fees** (continued)	
	Business License & Regulation - LMC Title 5 (continued)	
	Bathhouses	**License Fee**
	Public Bathhouse	$150.00
	Bathhouse Attendant	$500.00
	Bathhouse Manager	$500.00
	Other	**License Fee**
	Outdoor Public Music Festivals	$2,000.00 per day of festival event
	Bondsmen	$1,500.00
	Theaters	$250.00 per screen per year
	Commercial Kennel/Cattery (6-50 dogs/cats)	$300.00
	Commercial Kennel/Cattery (over 50 dogs/cats)	$500.00
	Solicitors and Peddlers	$150.00 per solicitor or peddler
	Rental Housing Safety Program - LMC Title 5	
	Rental Housing Safety	**Permit Fee**
	Detached Single Family Rental Flat Fee Per Unit	$50.00
	Multi-Family Rental Flat Fee Per Unit	$50.00 first unit, $20.00 each additional unit
	Late Fee for Rental Housing Registration (up to one month past due): Any applicant or licensee who fails to make application for a Rental Housing license or renewal, within 30 days after expiration of their rental license or of the commencement of business in the case of a new rental business, shall be subject to a late application fee, computed at 100 percent of the cost of the applicable license fee.	
	Certificate of Compliance	No Charge
	Certificate of Compliance Transfer to New Owner	No Charge
	Initial Safety Inspection	No Charge
	Reinspection	$125.00
	Rental Housing Inspector's Initial Registration	$0.00
	Rental Housing Inspector's Annual Renewal	$60.00
	Geographical Information Systems (GIS)	
	LABOR COSTS: Labor costs for preparation of requested GIS information shall be billed on a quarter of an hour (15-minute) basis.	$120.00 per hour

	Fee Type	Fee Amount
C.	**Planning and Development Fees** (continued)	
	Public Works - LMC Title 12	
	Site Development Permit	**Permit Fee**
	Land clearing/Grading Only; less than 500 cubic yards	$650.00
	Residential	$1,000.00
	Commercial	$5,000.00
	Right-of-Way Development Fees	**Permit Fee**
	Right-of-Way Permit *(authorization to use right-of-way for minor construction, parking or other non-intrusive use)*	$240.00 plus any staff time in excess of 2 hours at $120.00 per hour
	Annual Right-of-Way Permit (authorization for utility companies to use right-of-way for non-intrusive maintenance activities)	$680.00
	Oversize Load Permit (all vehicles in excess of legal weight or size limitations according to RCW 46.44 shall obtain an oversize load permit prior to operating on Lakewood streets)	Individual $240.00 Annual $680.00 Additional costs shall apply if police escorts or signal technician work is required.
	Reinspection Fee (to cover cost of each reinspection, required in conjunction with a Right-of-Way Permit, necessary to assure compliance with the requirements of the permit)	$680.00
	General Inspection Fee (for inspection not otherwise listed)	$680.00
	Miscellaneous Permits (any Public Works permit not covered by the fee schedule, if performed by an employee)	$680.00
	Professional Services Contracts (any private or public professional service contract needed)	$680.00
	Pavement Degradation Fee (PDF): (recovers loss in pavement serviceability due to pavement cuts):	
	Moratorium	$111.25 per square yard
	PCI 100-85	$55.50 per square yard
	PCI 84-70	$ 44.75 per square yard
	PCI 69-50	$ 33.25 per square yard
	Right-of-Way Vacation Permit ("Sale" or vacation of city right-of-way to abutting property owners)	$1,920.00
	Street Opening Permit (Used to install new or repair/upgrade existing private and public facilities located in a street right-of-way; includes pavement cuts, excavation, traffic control, etc.)	$1200.00 plus any staff time in excess of 10 hours at $120.00 per hour

	Fee Type	Fee Amount
C.	**Planning and Development Fees** (continued)	
	Environmental - LMC Title 14	
	Projects Inside Downtown Subarea Plan Boundaries	**Permit Fee**
	SEPA-Notice of Consistency with Planned Action State Environmental Policy Act (Process I and II applications LMC section)	$120.00
	Downtown Subarea Planned Action Transportation Mitigation Fee (TMF)	$2,174.00 per PM peak hour trip generated by use(s).
	All Project Areas	**Permit Fee**
	Critical Area Review	$1,565.00
	Flood Plain Agreement	$480.00
	Written Shoreline Exempt Determination (The fee applies only to requests for a written determination by the Planning & Public Works Department that the project is exempt from the Shoreline Master Program.)	$190.00
	Revised SEPA Determination	$720.00
	Environmental Impact Statement (EIS)	$4,000.00 plus preparation at contract rate to be determined
	SEPA-State Environmental Policy Act Checklist-Flat Rate (LMC Section)	$1,565.00
	SSDP - Shoreline Substantial Development Permit	$3,000.00
	SCUP - Shoreline Conditional Use Permit/Shoreline Variance	$3,000.00 plus $2,500.00 hearing examiner deposit plus remaining balance of invoiced hearing cost (1)
	Reasonable Use Exception other than residential (RUE)	$2,300.00
	(1) Hearing Examiner Fees	
	Where Examiner Review is required for any related use permit, appeal, etc., the applicant is responsible for and required to pay actual Hearing Examiner costs, which may be higher or lower than the deposit amount.	

Fee Type	Fee Amount
C. Planning and Development Fees (continued)	
Building & Construction Fees - LMC Title 15	
Building Permit Fees	
Building Permit fees shall be based upon valuation. The valuation shall be determined by the Building Official. For most projects the square footage costs in the most current Building Valuation Data Table published by the International Code Council (ICC) may be employed. For projects not covered by the table construction estimation tools such as Construction Cost Data by R.S. Means or the BNI Construction Costbook may be referenced as a guide.	
Permit fees shall be calculated from valuation in the following manner:	
Valuation	**Corresponding Permit Fee**
$0 - $500	$30.00
$501 - $2,000	$30.00 for the first $500.00 plus $4.00 for each additional $100 or fraction thereof, to and including $2,000.
$2,001 - $25,000	$90.00 for the first $2,000.00 plus $17.50 for each additional $1,000 or fraction thereof, to and including $25,000.
$25,001 - $50,000	$492.50 for the first $25,000.00 plus $12.50 for each additional $1,000 or fraction thereof, to and including $50,000.
$50,001 - $100,000	$805.00 for the first $50,000.00 plus $9.00 for each additional $1,000 or fraction thereof, to and including $100,000.
$100,001 - $500,000	$1,255.00 for the first $100,000.00 plus $7.25 for each additional $1,000 or fraction thereof, to and including $500,000.
$500,001 - $1,000,000	$4,155.00 for the first $500,000.00 plus $6.00 for each additional $1,000 or fraction thereof, to and including $1,000,000.
$1,000,001 - $5,000,000	$7,155.00 for the first $1,000,000.00 plus $4.00 for each additional $1,000.00 or fraction thereof, to and including $5,000,000.
$5,000,001 and up	$23,155.00 for the first $5,000,000.00 plus $3.00 for each additional $1,000.00 or fraction thereof.
Plan Review Fees	
Residential & Commercial	Plan review fees shall be 65 percent (65%) of the Building Permit Fee (Min 1 hour)
Residential Building Permits Flat Fee	**Permit Fee**
Manufactured Home Setup Permit	$240.00
Manufactured Home installed in a mobile home park	$240.00
Demolition Permit-Single Family (including duplex)	$240.00
Re-Roofing	$240.00
Spa or Hot Tub	$240.00
Pool	$240.00
Commercial Building Flat Fee Permits	**Permit Fee**
Certificate of Occupancy	$240.00
Temporary building installation and removal (i,e, job shack/office)	$240.00
Demolition Permit- Commercial/Multi-Family	$240.00

	Fee Type	Fee Amount
C.	**Planning and Development Fees** (continued)	
	Basic Development/Plan Set Fees Plan sets approved for construction which may be used multiple times on different lots.	**Permit Fee**
	Setup Fee for Establishing a Basic Plan Set	$240.00
	Establish Basic Plan Set (See Valuation Table for Building Permit fee)	1/2 Residential Permit Fee
	Utilization of Basic Plan Set	65% Residential Permit Fee and $230.00
	Revisions of Issued Building Permit (exempt from base application fee)	**Permit Fee**
	Commercial Building Permits	$720.00
	Residential Building Permits	$360.00
	Miscellaneous Fees	**Permit Fee**
	Reinspection Fee-Per occurrence Whenever an Inspection is requested but the project is not yet ready for inspection, if access to the site is prevented, or if temporary silt and erosion control measures are not in place, a fee shall be paid of an hourly rate beginning with the third inspection for the same issue.	$120.00
	Investigation Fee Whenever any work for which a permit is required by this code has commenced without first obtaining such permit, an investigation fee shall be paid in an amount equal to the permit fee for such project, in addition to the required plan review and permit fees	$120.00
	Expedited Plan Review Building (Title 15, building permits)	City will retain the 65% Plans review Fee
	Expedited Plan Review LMC Title: 12, 14, 16, 17, 18	30% in addition to the application cost
	Washington State Building Code Council - surcharge per building permit. There is imposed a fee of six dollars and fifty cents on each residential building permit and a fee of twenty-five dollars for each commercial building permit issued by a county or a city, plus an additional surcharge of two dollars for each residential unit, but not including the first unit, on each building containing more than one residential unit. (RCW 19.27.085)	Residential: $6.50 for 1st unit plus $2.00 for each additional unit Commercial: $25.00 each

	Fee Type	Fee Amount
C.	**Planning and Development Fees** (continued)	
	General Comments	
1)	Any person who commences any work on a building, structure, gas, mechanical, or plumbing system before obtaining the necessary permits may be subject to an investigative fee.	
2)	Additional inspection outside of normal business hours or investigative fee rates are calculated at $120.00 per hour (2 hour minimum).	
3)	A reinspection fee shall be calculated at $120.00 per occurrence.	
4)	Additional plan review resulting from revisions, resubmittals and other documents shall be calculated at $120.00 per hour of staff time expended.	
5)	Additional hourly rates for which no specific fee is identified shall be calculated at $120.00 per hour.	
6)	Expedited review by the use of outside consultants for application review and/or inspections will be the actual cost calculated by outside consultant.	
7)	The payment of the fee for the construction, alteration, removal or demolition for work done in connection to or concurrently with the work authorized by a building permit shall not relieve the applicant or holder of the permit from the payment of other fees as assessed.	
8)	Any time the use of a building or tenant space is changed, a change of use permit is required. The fee for a change of use permit is $250.00. If alterations to the space are to be performed, additional permits and fees may be required such as building permit, plumbing permit, mechanical permit, etc. Please note that an electrical permit may be required for changes to the electrical service or wiring.	
9)	Foundation only permit for phased commercial and multifamily projects, 10 percent of the ICC Building Valuation.	
10)	Shell only permits for phased commercial and multifamily building, 80 percent of the ICC Building Valuation per square foot.	
11)	Review of minor additions or revisions to plans before permit issuance, $92 per hour, minimum, one hour. Major revisions to plans will require a new plan review fee. Revisions submitted in response to plan review comments do not require additional plan review fee. Shell only permits for phased commercial and multifamily buildings, 80 percent of the ICC Building Valuation per square foot.	
12)	Review of minor additions or revisions to plans after permit issuance, $120.00 per hour, minimum, one hour.	
13)	Review of deferred submittals, $120.00 per hour, minimum one hour.	
14)	Tenant improvements for shell building, 50 percent of the ICC Building valuation per square foot. Said tenant improvement is limited to nonstructural tenant alterations not included in the building permit for the new shell building. This work is limited to improvements of previously unoccupied space.	
15)	Work without permits; double fees for building permits and plan review fees.	
16)	Building permit extension (after two extensions have been previously authorized by the Building Official. The fee is 0.5 hours at the hourly rate (see Staff Review Fees under Other Fees section).	
	Mechanical Permit Fees (exempt from base application fee)	
	New Single Family Residences and Duplex (per unit) Flat Fee	$240.00
	Residential (Prescriptive Design)	$240.00
	Commercial and Non-Prescriptive Residential	Per Valuation w/ Minimum $175.00
	New Commercial Building and Major Tenant Improvements permit fees will be based upon the following valuation table using the project valuation. Valuation based upon the prevailing market value including materials, labor and equipment.	
	Project Valuation	**Permit Fee**
	Up to $5,000	$85.00
	$5,000 - $100,000	$85.00 for the first $5,000 plus $17.00 for each additional $1,000 or fraction thereof, to and including $100,000.
	> $100,000	$1,700.00 for the first $100,000 plus $12.00 for each additional $1,000 or fraction thereof.

Fee Type	Fee Amount
C. Planning and Development Fees (continued)	
Mechanical Review Fees	
When plan reviews and/or specifications are required, the plan review fee shall be calculated at 25% of the Permit Fee.	
Small Tenant Improvements (mechanical < $5,000) and equipment replacement or adding of new equipment shall use the equipment unit table below:	
Equipment Unit Schedule Description	**Fee**
Permit Issuance	$34.00
Issuing supplemental permits	$12.00
Furnaces up to and including 100,000 BTU	$22.00
Furnaces over 100,000 BTU	$29.00
Appliance vents	$12.00
Repair or additions to A/C systems	$22.00
Boilers, compressors and absorption systems up to and including 3 horsepower	$29.00
Boilers, compressors and absorption systems over 3 horsepower and including 15 horsepower	$53.00
Boilers, compressors and absorption systems over 15 horsepower and including 30 horsepower	$76.00
Boilers, compressors and absorption systems over 30 horsepower and including 50 horsepower	$100.00
Boilers, compressors and absorption systems over 50 horsepower	$123.00
Air handlers up to and including 25 tons	$18.00
Air handlers over 25 tons	$29.00
Evaporative coolers	$41.00
Ventilation and exhaust (fans and hoods)	$18.00
Incinerators, domestic type	$29.00
Incinerators, international type	$41.00
Each gas piping from 1 to 5 outlets	$12.00
- Additional outlets per outlet	$3.00
Thermostat	$12.00
Miscellaneous	$18.00
Plumbing Fees	**Permit Fee**
New Single Family Residences and Duplex (per unit) flat fee	$240.00
New Commercial Buildings and Major Tenant Improvements permit fees will be based upon the following valuation table using the project valuation. Valuation based upon the prevailing market value including materials, labor and equipment.	
Project Valuation	**Fee**
Up to $5,000	$85.00
$5,000 - $100,000	$85.00 for the first $5,000 plus $17.00 for each additional $1,000 or fraction thereof, to and including $100,000
$100,000 and up	$1,700.00 for the first $100,000 plus $12.00 for each additional $1,000 or fraction thereof.

	Fee Type	Fee Amount
C.	**Planning and Development Fees** (continued)	
	Plumbing Review Fees	**Permit Fee**
	When plans and/or inspections are required, the plan review fee shall be calculated at 25% of the Permit Fee.	
	Small Tenant Improvements (mechanical < $5,000) and equipment replacement or adding of new equipment shall use the equipment unit table below.	
	Equipment Unit Schedule	**Fixture Fee**
	Permit Issuance	$34.00
	Issuing supplemental permits	$12.00
	Furnaces up to and including	$22.00
	Each plumbing fixture with one trap	$12.00
	Each building sewer	$22.00
	Each drain for indoors rainwater system	$12.00
	Each cesspool	$35.00
	Each private sewage disposal system	$59.00
	Each water heater and vent	$12.00
	Each gas piping from 1 to 5 outlets	$12.00
	General	
	1) All fees included plan review and two inspections	
	2) Additional inspections fee will be calculated at the rate of $93.50 per hour.	
	3) After hour inspection fees will be calculated at the rate of $140.25 per hour with a minimum of 2 hours.	
	4) Work without permit: fees will be doubled for work being conducted without approved permits.	
	Fire Permit Fees - LMC Title 15	
	Fire Alarm Systems	**Permit Fee**
	Tenant Improvements (1st four zones)	$215.00 plus $6.00 (per device)
	- Additional zones	$54.00 (each)
	Residential (one and two-family dwellings)	$215.00 plus $6.00 (per device)
	Commercial and Multi-Family (1st four zones)	$325 plus $6.00 (per device)
	- Additional zones	$54.00 (each)
	- Sprinkler supervision only	$270.00
	Fire Alarm Permit Fee for upgrading of an existing system	50 percent (50%) of the fee for new
	Fire Alarm Plan Review Fee	25 percent (25%) of the permit fee, with a minimum of $125.00
	Underground Sprinkler Supply	**Permit Fee**
	Underground Sprinkler Supply	$280.00
	Alternative Suppression Systems	**Permit Fee**
	- 1 to 5 nozzles	$280.00
	- Over 5 nozzles	280.00 plus $20.00 per nozzle over 5 nozzle
	- Bottle(s)	$30.00 per bottle
	Above Ground Fire Sprinkler Systems	**Permit Fee**
	The fee for fire sprinkler systems shall be based on the Building Permit Fee Table. The valuation shall be based on the per square foot figure of sprinkler systems as established by policy in accordance with nationally-recognized standards.	
	Plan Review Fee (for the fire sprinkler systems are in addition to the permit fee)	t (25%) of the permit fee, with a minimum o
	Tenant Improvements (relocation and addition to existing system)	valuation 20 percent (20%)
	Standpipes (includes review, inspection and	**Permit Fee**
	Temporary Standpipe	$187.00
	Class I	$374.00
	Class II	$187.00
	Class III	$187.00

	Fee Type	Fee Amount
C.	**Planning and Development Fees** (continued)	
	Other Fire Code Construction permits	**Permit Fee**
	Compressed Gases	$280.00
	Cryogenic Fluids	$280.00
	Emergency Responder Communication Coverage System - Install or Modify	$280.00
	Energy Storage Systems	$374.00
	Fire Pumps	$280.00
	Fuel Cell Power Systems	$280.00
	Gas Detection Systems	$280.00
	High-Piled Combustible Storage	$280.00
	Industrial Ovens	$280.00
	LP Gas	$187.00
	Motor Vehicle Repair Rooms and Booths	$280.00
	Private Fire Hydrants	$187.00
	Smoke Control or Smoke Exhaust Systems	$280.00
	Special Event Structure	$187.00
	Spraying or Dipping	$280.00
	Temporary Membrane Structures or Tents	$187.00
	Flammable and Combustible Liquids	**Permit Fee**
	Commercial Power Generator Installations (includes review, inspection and testing fees)	$350.00
	Installation of Modification of Commercial Tank, Piping or Distribution System	$250.00
	Installation of Modification to Pipeline System	$125.00
	Removal of Abandoned Tank in Place of Residential Tank	No Fee
	Removal or Abandoned in Place of Residential Tank	$55.00
	Hazardous Materials	**Permit Fee**
	New facility plan review – up to 2 hours plan review time and inspection	$374.00
	Plan review over 2 hours	$93.50 per hour
	System or facility modifications	$280.00
	Fireworks Fees	
	1) Fees for a public display permit	$280.00
	2) A liability insurance policy(ies) is/are required in accordance with the Fireworks Ordinance for both fireworks stands and public displays as follows: - $500,000 for injuries to any one person in one accident or occurrence; - $1,000,000 for injuries to two or more persons in any one accident or occurrence; - $500,000 for damage to property in any one accident or occurrence; and/or - $1,000,000 combines single limit for any one accident or occurrence	
	3) A bond for clean-up is required in accordance with the Fireworks Ordinance for all fireworks stands (in a bond or cashiers check)	$500.00

	Fee Type	Fee Amount
C.	**Planning and Development Fees** (continued)	
	False Fire Alarms	
	In the event of more than two false alarms in any 12 month period, the Fire chief may charge a fee for fire department response as specified below:	
	- First and Second False Alarms	No Fee
	- Third False Alarm	$100.00
	- Fourth and Additional False Alarms	$250.00
	EXCEPTION: False alarms resulting from the failure of a fire alarm service technician notifying the central, proprietary or remote monitoring station shall be billed at the rate of $250.00 for each occurrence.	$270.00 for each occurrence
	Fire Code Permit Fees	
	All fire code operational permits required by section 105.5 shall be assessed a fee.	$110.00
	Permit charges may be waived by the Fire Chief or Fire Marshal for the following: Activities of Washington State non- profit corporations and/or civic or fraternal organizations which possess an IRS tax exempt status. Proof of IRS tax exempt shall be presented at the time of permit application. Non-profit organizations may be charged 1/2 of the listed occupancy permit fees. However, any group shall be assessed a full permit fee if the approved conditions of the permit are modified or not adhered to by the applicant.	
	Equipment Unit Schedule	**Permit Fee**
	- Additional outlets per outlet	$3.00
	Each waste incinerator	$12.00
	Water piping or water treating system	$12.00
	Repair or alteration of drainage or vent	$12.00
	Backflow device for lawn sprinklers	$12.00
	Vacuum breakers from 1 to 5	$12.00
	- Additional units over 5 per each	$3.00
	Backflow device for other systems over 2 inches in diameters	$24.00
	Cross connection of reclaimed water system	$47.00
	Each graywater system	$59.00
	Medical gas system from 1 to 5 outlets	$71.00
	- Additional outlets over 5 per each	$12.00

	Fee Type	Fee Amount
C.	**Planning and Development Fees** (continued)	
	LMC Title 2	
	Certificate of Appropriateness Types I & II	$120.00
	Certificate of Appropriateness Type III	$200.00
	Land Use & Subdivision - LMC Titles 17 & 18	
	Pre Permit Activity	**Permit Fee**
	Staff Consult (cross-functional mix of review team members help identify potential requirement for developing a single residential parcel (30 minute maximum)	$240.00
	Pre-Application Conference (detailed analysis, department prepares a meeting summary)	$480.00 - Of this amount, $240.00 can be applied to related permits filed within 365 days of the preapplication conference
	Hourly Rate Meeting (specific to LMC or project conditions, 1 hour minimum)	$120.00
	Administrative Land Subdivision & Land Use Decisions (Type I & II)	**Permit Fee**
	Design Review	$480.00
	Director's Interpretation	$250.00
	Temporary Use	$200.00
	Zoning Certification	$120.00
	Preliminary Short Plat Subdivision or Unit Lot Subdivision	$3,500.00
	Boundary Line Adjustment (BLA)	$600.00
	Preliminary Subdivision	$3,850.00
	Final	$2,869.00
	Plat Alteration	$1,434.00
	Short Term Vacation Rental	$240.00
	Home Occupation	$240.00
	Limited Home Occupation	$120.00
	Preliminary Binding Site Plans (BSP)	$2,869.00
	Type I, II& III Minor Modification	50% of current permit fee
	Type I, II, III Major Modification	100% of current permit fee
	Hearing Examiner and City Council Decisions (Type III & IV) If an application requires a Hearing Examiner decision, a deposit of $2,500.00 will be required plus remaining balance of invoiced hearing cost.	
	Permit Type	**Permit Fee**
	Cottage Development	$1,000.00
	Development Agreement	$2,500.00
	Conditional Use Permits (CUP) [1]	$2,869.00
	Conditional Use Permit-Minor Modification	$717.00
	Conditional Use Permit-Major Modification [1]	$1,434.00
	Conditional Use Permit-Shoreline [1]	$2,869.00
	Plats Preliminary (PPLAT) [1]	$4,565.00 + $100.00 per lot
	Preliminary Amendment - Minor Type II	$1,565.00
	Preliminary Amendment - Major Type III [1]	$2,680.00
	Final	$2,869.00
	Final Alteration [1]	$1,565.00
	Public Facilities Master Plan	$2,869.00

	Fee Type	Fee Amount
C.	**Planning and Development Fees** (continued)	
	Variances If an application requires a Hearing Examiner decision, fees will be assessed [1]	**Permit Fee**
	Critical Area/Engineering/Shoreline/Zoning	
	Variance Type I	$520.00
	Variance Type II	$780.00
	Variance Type III [1]	$1,565.00
	Appeals & Reconsiderations If an application requires a Hearing Examiner decision, Fees will be assessed [1]	**Permit Fee**
	Reconsideration of a Decision of the Hearing Examiner [1]	$391.00
	Appeal of the Administrative Officer's Decision [1]	$587.00
	Appeal of SEPA Determination [1]	$587.00
	Requests for Amendments to Regulations If an application requires a Hearing Examiner decision, Fees will be assessed (1)	**Permit Fee**
	Amendments to the Comprehensive Plan & other related policy documents	$2,740.00
	Amendments to Development Regulations	$3,391,.00
	Amendments to the Shoreline Master Program	$4,173.00
	Site-Specific Rezone	$4,043.00
	Small Wireless Facilities Fees	**Permit Fee**
	Small Wireless Franchise Fee Deposit. Requires a deposit with Small Wireless franchise application. The deposit is intended to cover all administrative expenses incurred by the City (including staff/consultant related time) associated with the review of each franchise application and associated franchise negotiations. Additional fees may apply if additional staff/consultant related time is necessary. Any application fee deposit monies not used for administrative expenses associated with the review of each franchise application and franchise negotiation will be returned to the applicant following the approval or denial of the franchise by the City Council. This administrative fee excludes normal permit fees required for work within the City Rights-of-way. City personnel will be tracking all hours expended for each Small Wireless application review and franchise negotiation. This deposit may also be applied to administrative costs associated with negotiate a Master License Agreement for Small Wireless	$5,200.00 Deposit
	Small Wireless Facilities Fees (per facility)	**Permit Fee**
	Small Wireless Facility Annual ROW Access Fee (in lieu of ROW permits)	$280.00
	Small Wireless Facility Pole Attachment Fee ("Rent" per facility on City facilities) - This fee is prorated based on the number of days covered from Rent Commencement Date to December 31.	$280.00
	Small Wireless Facility Pole Replacement Fee (per replaced pole)	$280.00

	Fee Type	Fee Amount
C.	**Planning and Development Fees** (continued)	
	Significant Tree Removal Permit	**Permit Fee**
	Note: 1. All fees subject to technology fee surcharge, rounded to the nearest whole number. 2. Tree removal permit is separate from any SEPA application fee and related mitigation. 3. For subarea plans, the tree removal fee is charged based on the underlying zoning.	
	Off-Site Tree Replacement Permit, three (3)-inch (when trees are not being replaced onsite)	$588.00 for each replacement tree.
	Removal of trees, all types and species, in association with rights of-way and/or utility easements	No permit required; public agency, and/or utility is required to provide notification to the City.
	Permit to Establish a Heritage Tree Designation	Permit required, $250.00
	Permit to Remove Heritage Tree Designation	Permit required, $250.00
	Tree Removal Permit - Single Family & Mixed Residential Zoned Lots	**Permit Fee**
	Zoned lots less than 10,000 square feet in size and: - No Garry oaks located thereon; - Lot not a part of a shoreline setback; and - Lot not located in a critical area.	No permit required.
	Zoned lots less than 10,000 square feet in size and: - With one (1) or more Garry oaks located thereon; and/or - Lot within a shoreline setback; and/or - Lot located within a critical area.	Permit required, $150.00
	Zoned lots greater than 10,000 square feet in size.	Permit required, $150.00
	Zoned lots greater than 10,000 square feet in size and: - One (1) or more Garry oaks is located thereon; and/or - Lot is located in a shoreline setback; and/or - Lot is located in a critical area.	Permit required, $150.00
	Tree Removal Permit - Other Zones	**Permit Fee**
	• Lots not within critical areas and/or shoreline setback, and/or with no Garry oak trees.	Permit required, $150.00
	• Lots within critical areas, shoreline setback, and/or with Garry oak tree(s).	Permit required, $250.00
	OSR1 zoning district	Permit required, but no fee.
	OSR2 zoning district.	Permit required, $375.00
	P/I zoning district.	Permit required, $150.00
	Permit is required because the proposed code may require replacement trees.	Permit required, $150.00
	Tree Emergency Removal Permit	**Permit Fee**
	• Single family zoned lots	Permit required, $150.00
	• All other zoned properties located in the City of Lakewood.	Permit required, $150.00
	Annexation Petitions	**Permit Fee**
	Notice of Intent to Commence Annexation	$400.00
	Petition to Annex	$3,260.00

	Fee Type	Fee Amount
D.	**PARKS AND RECREATION PROGRAMS (Facility/Use)**	
	Parks, Recreation & Community Services	
	Special Use Permit*	
	Events	$200.00 - $500.00
	Street Festivals and Major events	$1000.00 - $5,000.00
	Event Deposit	50% of event permit fee
	Event and Facility Staff	$40.00
	Additional event fees and services may include permit fee + extra costs associated with event (garbage, staff support, notification, sanitation, security, camping, etc.)	Market rate + 15%
	Alcohol Permit Fee ** (must be purchased in addition to a special use permit)	
	Small events	$200.00
	Large events	$500.00
	Major events	$1,000.00
	** Special conditions apply	
	Facility Use Cancellation/Reschedule/Refund	
	Administrative Fee	$10.00 (non-refundable)
	Less than 30 days prior to use	(0%) 100% retained by City
	31-60 days prior to use	(50% refunded) 50% retained by City
	More than 61 days prior to use	(75% refunded) 25% retained by City
	Boat Launch	
	Per launch (Credit/Debit Cards Only)	$15.00
	Resident Season Pass	$125.00 plus tax
	Non-Resident Season Pass	$150.00 plus tax
	Overnight Pass	$50.00
	Commercial Pass	$250.00
	Outdoor Market Vendors	**Daily Rate**
	Regular Stall 10x10	$30.00
	Regular Stall 10x 20 or Food Trucks	$60.00
	Regular Stall 10x30	$90.00
	Outdoor Market Vendor fees do not apply to other City special events. SummerFEST vendors, miscellaneous contractors, street festivals, specialty activities, food trucks and other event fees may vary based on activity, logistics, location, anticipated guests, number of days or hours of operation, sponsorship, in-kind services, impact to the site and other conditions.	
	Neighborhood Parks	
	Sport Field Preparation Fees	$25.00
	Neighborhood Field use	$20.00 per hr (no prep); $50.00 per game fee (2.5 hrs. and one prep per day)

	Fee Type	Fee Amount
D.	**PARKS AND RECREATION PROGRAMS (Facility/Use) - continued**	
	Fort Steilacoom Park, American Lake Park and Harry Todd Park	
	Large Picnic Shelters-per day, year round	
	May require a special use permit.	$225.00
	Small Picnic Shelters - per day, year round	
	May require a special use permit.	$125.00
	Pavilion	
	Hourly Rate (4 hour minimum)	$200.00 per hour
	Additional Hourly fee if over 8 hours, before/after operational hours or contracted hours.	$250.00 per hour
	Deposit (*refundable)	50% of rental cost
	Custodial Charge	$200.00
	*Additional rates may be charged for repairs or additional cleaning based on use of the facility.	
	Fort Steilacoom Fields	
	Soccer Field Use Fees	
	- 1 Field	$150.00
	- 2 Fields	$200.00
	- 3 Fields	$250.00
	- 4 Fields	$300.00
	- 5 Fields	$350.00
	Field preparation (Soccer)	$50.00 per prep
	Single Soccer Field (no preparation)	$50.00 per 60 minutes
	Youth Soccer Fees	
	Youth soccer teams not associated with city leagues but use city fields for league play, pay a per team fee. Field availability may vary and field prep fees apply.	
	- Age 10 years and under	$100.00 per team
	- Age 11 - 18 years	$125.00 per team
	- Adult, age over 18 years	regular field use rates apply
	Baseball Field (Fields 2-4) with turf Infields per field, per day	
	- 1 Field	$300.00
	- 2 Fields	$600.00
	- 3 Fields	$900.00
	Turf Field Hourly rate (Monday- Friday) 2 hour minimum	$50.00 per hour
	Mound Change	$50.00
	Home Baseball Field Complex (Field 1)	
	Home Field -per day	$600.00
	Home Field - hourly rate (Monday- Friday) (2 hour minimum)	$70.00
	Lights	$25.00 per hour
	Scoreboard	$25.00 per hour
	Facility Staff	$40.00 per hour
	Batting Cage	$50.00 per hour
	Tournament Deposit and Cancellation Fees	
	- Nonrefundable tournament reservation fee (does not go towards tournament fees)	$100.00 per tournament
	- Tournament Deposit *(will go towards tournament fees)*	$100.00 per field
	- Tournament cancelled less than 30 days prior	50% of deposit refunded
	- Tournament cancelled 31-60 days prior	75% of deposit refunded
	Youth Baseball Fees	
	Lakewood Youth baseball teams not associated with city leagues Field availability may vary (Monday- Friday)	$50.00 per game fee (2.5 hours) Fields 2-4 only

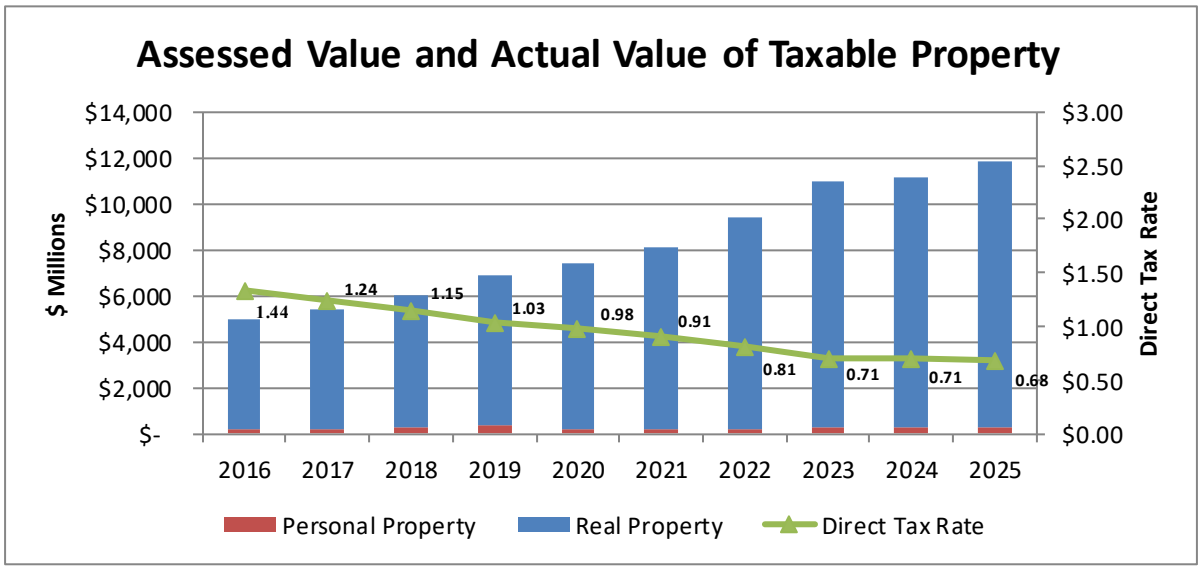
	Fee Type	Fee Amount
D.	**PARKS AND RECREATION PROGRAMS (Facility/Use) - continued**	
	Other Fees	
	Open Space: Requires a special use permit.	$100.00 - $200.00
	Non-Refundable Vendor Application Fee	$25.00
	Advertising Banner	$100.00 per day
	Concessions	$25.00 - $50.00 per day
	Additional Staff Fee	Hourly rate of staff
	Parking, camping and other revenue collected by renter for event	15% of gross revenue
	In addition, an hourly rate will be charged for repairs or additional cleaning.	
	Neighborhood Shelters (Active, Wards, Springbrook Parks)	
	May require a special use permit.	$80.00 per day
	McGavick Center Facility Use/Rental	
	Non-profit organizations may rent the entire facility for a flat fee of $1,500.00. This rate will increase to $2,000.00 beginning January 1, 2027. The City's available days for rental/use are limited in number each year.	

	Fee Type	Fee Amount
E.	**ANIMAL CONTROL LICENSING FEES**	
	Police	
	The annual license fees for the ownership, keeping, or having control of dogs and/or cats in the City shall be as follows:	
	- Dogs (altered)	$20.00
	- Dogs (unaltered)	$55.00
	- Cats (altered)	$12.00
	- Cats (unaltered)	$55.00
	Reduced rates for physically disabled and senior citizens, 65 years of age or older:	
	- Dogs (altered)	$10.00
	- Dogs (unaltered)	$30.00
	- Cats (altered)	$4.00
	- Cats (unaltered)	$30.00
	Animals exempted from payment of fee - Guide Dog or Service Animal (with	No Fee
	In order to receive the fee advantage for altered dogs and cats, an individual must provide either proof of alteration from a licensed veterinarian or a written statement from a licensed veterinarian that the spay/neuter procedure would be harmful to the animal.	
F.	**BURGLAR/SECURITY ALARM PERMIT FEES**	
	Police	
	The fee for burglar/security alarm systems operating within the City of Lakewood as defined in Chapter 9A.13 of the Lakewood Municipal Code are as follows:	
	Annual Permit Fee	$24.00
	- for Senior Citizens or Physically	$12.00
	General False Alarm Fee	$100.00 each incident
	Robbery False Alarm Fee	$200.00 each incident
	Supplemental False Alarm Fee for Unregistered	$100.00 each incident
	Late Fee if False Alarm Fee is not paid in 30 days of invoice	$25.00
	Appeal Fee (refundable if fee is overturned)	$50.00
	Alarm Company Fee for Failure to Verify Alarm Signal	$100.00
	Alarm Company Fee for false statements concerning the inspection of an alarm site or alarm performance	$200.00
	Failure to comply and provide customer lists to Alarm Administrator	$25.00 per working day (after the initial 30-day notice expires, i.e. day 31)
	Failure to renew (assessed the Alarm Agreement Holding Company)	$100.00
	Failure to obtain an alarm permit from the Police alarm Administrator	$10.00 per each registered alarm user in City, with maximum of $100.00
	Reinstatement fee for unregistered alarm installation company or unregistered company	Greater of 100.00 or $10.00 per alarm user of letters that have been sent

Statistical Information

Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Property	Personal Property	Total Taxable Assessed Valuation	Total Direct Tax Rate
2016	$ 4,724,117,345	$ 219,025,856	$ 4,943,143,201	1.34
2017	5,189,383,162	221,031,681	5,410,414,843	1.24
2018	5,735,143,229	267,639,860	6,002,783,089	1.15
2019	6,576,257,802	353,487,584	6,929,745,386	1.03
2020	7,227,669,821	229,094,565	7,456,764,386	0.98
2021	7,879,106,822	232,091,807	8,111,198,629	0.91
2022	9,155,174,092	233,201,404	9,388,375,496	0.81
2023	10,703,305,649	249,337,074	10,952,642,723	0.71
2024	10,899,272,906	251,448,747	11,150,721,653	0.71
2025	11,522,808,207	319,039,451	11,841,847,658	0.68

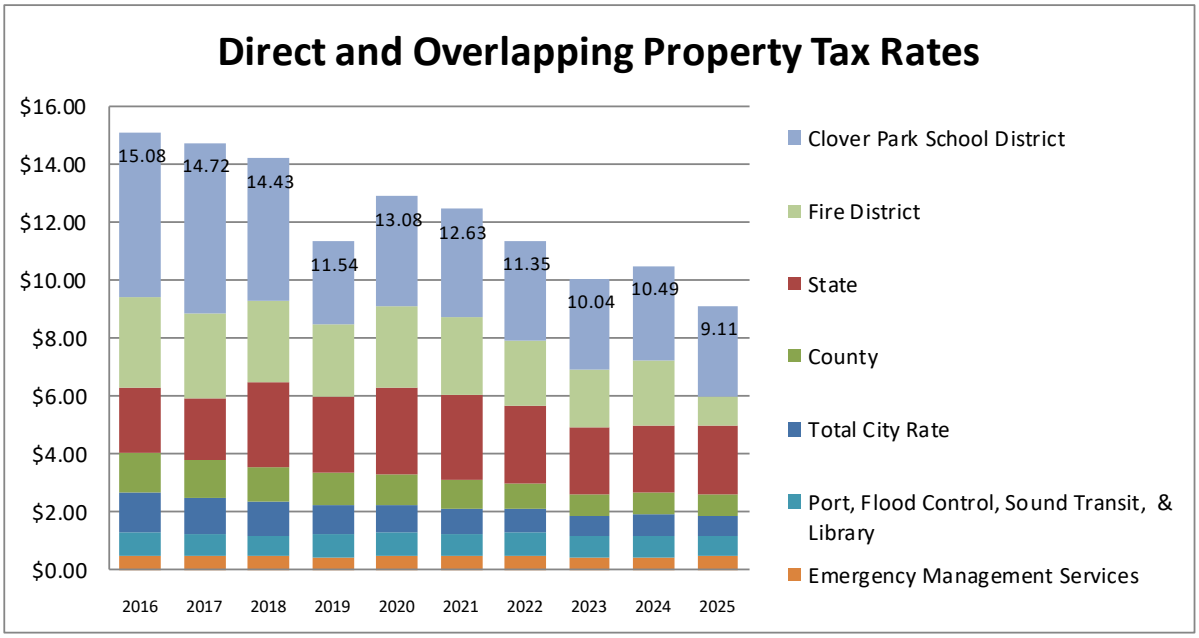


Note: Values are based on prior year assessed value for current year taxes.

Source:
Pierce County Assessor Treasurer

Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

	Direct Rate	Overlapping Rates									
	City of Lakewood	State of Washington	Pierce County	Port of Tacoma	Flood Control	Sound Transit	Emergency Management Services	Clover Park School District	Library	Lakewood Fire District	Total Direct & Overlapping Rate
2016	1.34	2.23	1.43	0.18	0.10	-	0.50	5.71	0.50	3.08	15.08
2017	1.24	2.07	1.33	0.18	0.09	-	0.50	5.88	0.47	2.96	14.72
2018	1.15	2.91	1.23	0.18	0.08	0.23	0.48	4.96	0.43	2.78	14.43
2019	1.03	2.62	1.13	0.18	0.08	0.21	0.44	2.88	0.50	2.48	11.54
2020	0.98	3.01	1.05	0.18	0.10	0.20	0.50	3.78	0.47	2.81	13.08
2021	0.91	2.93	0.98	0.17	0.10	0.20	0.49	3.74	0.44	2.67	12.63
2022	0.81	2.66	0.88	0.15	0.10	0.18	0.45	3.46	0.39	2.26	11.35
2023	0.71	2.31	0.75	0.13	0.10	0.16	0.41	3.13	0.33	2.00	10.04
2024	0.71	2.31	0.77	0.14	0.10	0.16	0.44	3.27	0.34	2.24	10.49
2025	0.68	2.39	0.74	0.13	0.09	0.16	0.44	3.13	0.33	1.00	9.11



Note: Values are based on prior year assessed value for current year taxes.

Source:
Pierce County Assessor Treasurer

Principal Property Taxpayers
Current Year and Ten Years Ago

		2025			2016		
Taxpayer	Nature of Business	Taxable Assessed Value	Rank	% of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	% of Total City Taxable Assessed Value
Northwest Building LLC	Real Estate	$ 289,861,000	1	2.38%	$ 137,470,024	1	2.54%
Seattle MSA Multifamily DST	Real Estate	133,350,600	2	1.09%	-		0.00%
KRG Lakewood LLC	Real Estate	87,551,591	3	0.72%	-		0.00%
Lakewood Project LLC	Real Estate	66,227,000	4	0.54%	-		0.00%
Tacoma Gateway Lakewood LLC	Real Estate Investment	61,667,700	5	0.51%	-		0.00%
SP/BGO Beaumont Owner LLC	Real Estate	60,967,600	6	0.50%	24,353,200	6	0.45%
CLPF C&O Lakewood LLC	Real Estate Investment & Development	60,498,900	7	0.50%	-		0.00%
IPT Lakewood Logistics Center II LLC	Real Estate	59,580,800	8	0.49%	-		0.00%
Aero Percision	Small Arms and Ordnance Accessories Manufacturing	47,566,172	9	0.39%	-		0.00%
Kendrick Landing LLC	Real Estate	47,035,800	10	0.39%	-		0.00%
BRE (formerly Roc II) WA Village at Seeley Lake LLC	Real Estate	-		0.00%	46,239,000	2	0.85%
RPAI (formerly Inland Western) Lakewood LLC	Real Estate	-		0.00%	45,561,500	3	0.84%
Puget Sound Energy/Gas	Energy	-		0.00%	24,823,502	4	0.46%
Lakha Properties-Lakewood TC LLC	Real Estate	-		0.00%	24,460,300	5	0.45%
Lakewood 231 LLC	Real Estate	-		0.00%	19,063,000	7	0.35%
Morningtree Park LLC	Real Estate	-		0.00%	18,689,100	8	0.35%
Wal-Mart Stores Inc #2403	Retail	-		0.00%	17,521,000	9	0.32%
WIG Properties LLC-LKPL	Real Estate	-		0.00%	17,275,300	10	0.32%
TOTAL		$ 914,307,163		7.50%	$ 375,455,926		6.94%

Note: Values are based on current year assessed value for following year taxes.

Total Assessed Value for 2025: $ 12,191,828,790

Source:
Pierce County Assessor Treasurer

Property Tax Levies and Collections
Last Ten Fiscal Years

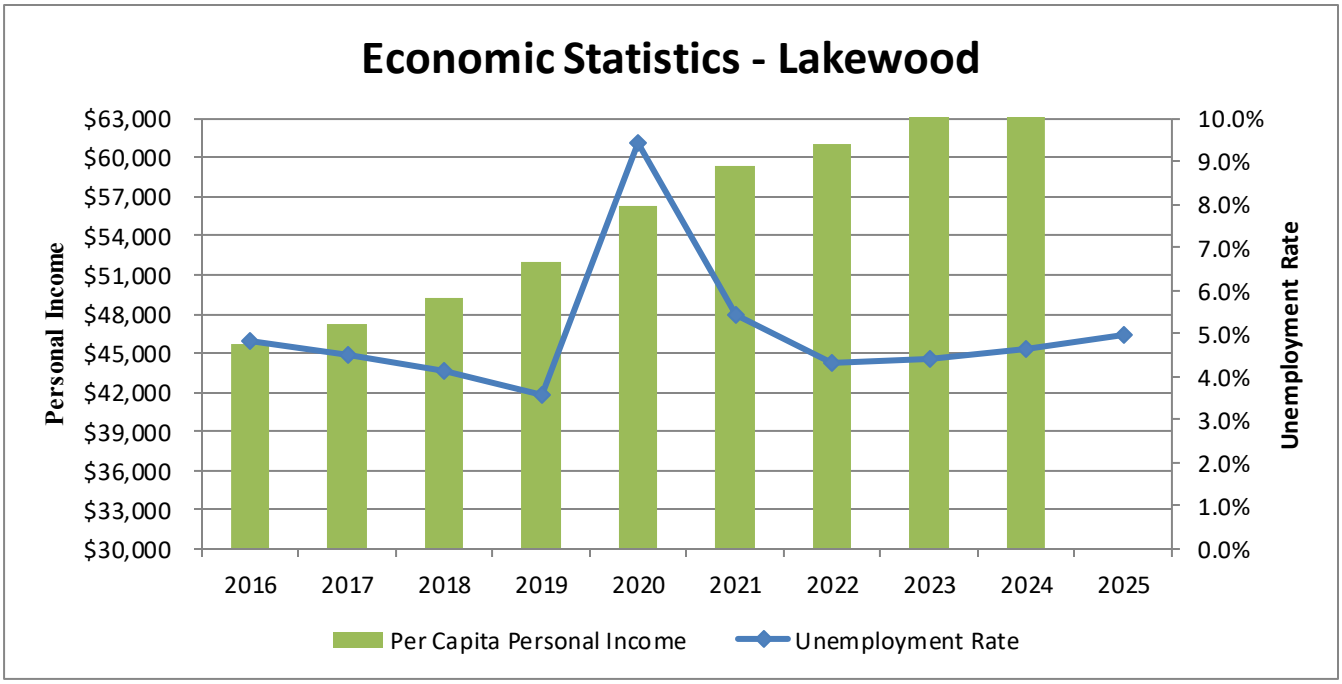
		Collected within the fiscal year of the levy			Total Collections to Date			
Fiscal	**Taxes Levied for the Fiscal Year***	**Amount**	**Percentage of Levy**	**Collections in Subsequent Years****	**Amount**	**Percentage of Levy**	**Total Outstanding Delinquent Taxes**	**Ratio of Delinquent Taxes to Total Tax Levy**
2016	$6,826,047	$ 6,545,433	95.89%	$ 280,614	$ 6,826,047	100.00%	(0)	0.00%
2017	7,072,937	6,738,954	95.28%	333,982	7,072,936	100.00%	1	0.00%
2018	7,106,708	6,935,521	97.59%	171,186	7,106,707	100.00%	1	0.00%
2019	7,242,372	7,070,452	97.63%	171,735	7,242,187	100.00%	185	0.00%
2020	7,302,233	7,160,585	98.06%	141,415	7,302,000	100.00%	232	0.00%
2021	7,409,558	7,314,306	98.71%	95,389	7,409,695	100.00%	(137)	0.00%
2022	7,653,678	7,558,006	98.75%	94,965	7,652,971	99.99%	707	0.01%
2023	8,949,560	7,695,467	85.99%	1,240,542	8,936,009	99.85%	13,551	0.15%
2024	7,984,998	7,808,519	97.79%	83,110	7,891,629	98.83%	93,369	1.17%
2025	8,129,290	7,948,326	97.77%	-	7,948,326	97.77%	180,963	2.23%

*Includes initial levy amount for the fiscal year and subsequent year certification adjustments.
**Amounts reported for current year are reported in the following year and adjusted for subsequent years' collection.

Source:
Pierce County Assessor Treasurer

Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Lakewood Population(1)	Lakewood Personal Income (in thousands)(2)	Pierce County Per Capita Personal Income(3)	School Enrollment(4)	Median Household Income(5) (Pierce County)	Unemployment Rate(6)
2016	58,800	$ 2,685,572	$ 45,673	12,346	$ 61,042	4.8%
2017	59,280	2,804,418	47,308	12,885	65,517	4.5%
2018	59,350	2,921,266	49,221	12,953	71,208	4.1%
2019	59,670	3,099,916	51,951	12,618	78,779	3.6%
2020	63,612	3,581,992	56,310	12,019	80,236	9.4%
2021	63,600	3,773,070	59,325	12,022	85,492	5.4%
2022	63,800	3,895,437	61,057	12,736	92,793	4.3%
2023	64,150	4,181,810	65,188	12,182	95,897	4.4%
2024	64,620	4,420,913	68,414	11,438	102,431	4.6%
2025	64,670	-	-	12,434	105,325	5.0%



(1) State of Washington, Office of Financial Management. Updated 2020 with US Census count.
(2) Pierce County Per Capita Personal Income applied to Lakewood population. See (3)
(3) Pierce County Per Capita Personal Income as provided by Bureau of Economic Analysis (BEA). 2025 data will be available on November 2026 - Previous years have been updated per revisions by the BEA.
(4) Clover Park School District which is the largest in Lakewood.
(5) Median household income from the Washington State Office of Financial Management (OFM). 2025 data is a preliminary estimate and 2025 data is a projection. Previous years have been updated per revisions by the OFM.
(6) Pierce County Unemployment Rate as provided by the Bureau of Labor Statistics (BLS) - Previous years have been updated per revisions by the BLS.

Principal Employers
Current Year and Ten Years Ago

		2025			2016		
Employer	Type of Business	Number of Employees	Rank	% of Total City Employment	Number of Employees	Rank	% of Total City Employment
Western State Hospital	Public Sector - Mental Health Facility	2,600	1	7.6%	1,750	1	6.7%
Clover Park School District	Public Sector - Education	1,786	2	5.2%	1,318	2	5.1%
Pierce Transit	Public Sector - Transportation	1,010	3	3.0%	863	4	3.3%
Pierce College	Public Sector - Education	806	4	2.4%	1,131	3	4.4%
St. Clare Hospital	Health Care	665	5	1.9%	528	5	2.0%
Korean Women's Association	Health Care	508	6	1.5%	-	-	-
McClane Northwest	Transportation/Warehousing	445	7	1.3%	425	6	1.6%
Aero Precision USA	Accessories Manufacturer	440	8	1.3%	-	-	-
Wal-Mart	Retail	436	9	1.3%	355	7	1.4%
Clover Park Technical College	Public Sector - Education	429	10	1.3%	324	8	1.2%
Greater Lakes Mental Health	Mental Health	357	11	1.0%	-	-	-
Amazon.com Services	Warehousing & Distribution	320	12	0.9%	-	-	-
Hope Human Services	Disabled Adult Home Services	311	13	0.9%	-	-	-
Harborstone Credit Union	Financial Services	277	14	0.8%	-	-	-
PRMX LLC	Transportation/Warehousing	240	15	0.7%	-	-	-
City of Lakewood	Municipality	209	16	0.6%	-	-	-
		10,839		30.40%	6,694		25.75%

2025 Jobs in Lakewood: 34,179

Source:
City of Lakewood Community and Economic Development Department

Capital Assets by Function
Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Transportation										
Street (center line miles)	180	180	180	180	180	180	180	180	180	180
Signals City-owned and maintained	69	69	69	69	69	67	64	64	65	66
Signals WSDOT-owned and maintained	11	11	11	11	10	10	6	6	6	6
Signals West Pierce Fire-owned and Pierce County maintained	3	3	3	3	3	3	2	2	2	2
Signals City-owned and WSDOT-maintained	3	3	3	3	2	2	2	2	2	2
Signals - City -owned and Tacoma Maintained	-	-	-	-	-	-	-	-	-	-
Street lights City-owned and maintained	2,176	2,176	2,277	2,372	2,525	2,525	2,663	2,740	2,857	2,960
Street lights City-owned and TPU maintained	-	-	-	-	-	-	-	-	-	-
Street lights City-owned and Lakeview maintained	-	-	-	-	-	-	-	-	-	-
Street lights PSE-owned and maintained	1,071	1,071	1,098	1,098	1,710	1,710	1,710	1,710	1,714	1,716
Street lights TPU-owned and maintained	-	-	-	-	-	-	-	-	-	-
Culture & Recreation										
Developed parks - acreage	82	82	82	82	82	82	82	82	82	86
Developed parks - number of parks	13	12	12	12	12	12	12	12	12	12
Undeveloped parks - acreage	467	467	467	467	467	467	467	482	482	267
Playgrounds	11	11	11	11	11	11	11	11	11	11
Skateparks	2	2	2	2	2	2	2	2	2	1
Tennis courts - public	1	1	1	1	1	1	1	1	1	0
Baseball fields	9	9	9	9	9	9	9	9	9	4
Soccer fields	7	7	7	7	7	7	7	5	5	6
Picnic shelters	11	12	12	12	13	14	14	14	14	13
Community gardens	2	2	2	2	2	2	2	2	2	2
Senior Center	1	1	1	1	1	1	-	-	-	-

Source:
- City of Lakewood Public Works Department (GIS Data)
- City of Lakewood Parks, Recreation, and Community Services Department

Operating Indicators by Function
Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
SECURITY OF PERSONS & PROPERTY										
Police Information										
Offenses:										
Forcible Rape (including attempts)	55	67	38	59	34	29	32	29	45	36
Robbery	103	94	90	107	73	13	112	114	84	48
Criminal Homicide	-	5	7	7	4	8	4	5	4	0
Aggravated Assault	375	322	332	384	371	414	484	435	376	301
Vehicle Theft	368	375	382	321	480	657	1,013	1,174	389	181
Burglary (commercial & residential)	616	507	492	421	499	488	517	417	337	195
Larceny	2,097	2,052	2,041	1,723	1,788	1,990	1,825	1,142	1,316	1,193
Arson	15	11	15	9	9	21	19	9	12	14
Citations:										
Traffic	6,595	5,023	3,697	5,493	2,615	1,482	1,012	4,037	5,204	4,711
Red Light Photo	7,289	11,336	11,927	12,644	10,525	14,833	15,830	13,661	12,862	10,354
Fixed Speed Photo	9,749	6,198	6,571	6,876	2,242	10,597	10,292	9,150	7,847	6,897
ECONOMIC ENVIRONMENT										
Building Related Permits & Values										
Building Permits	1,027	1,540	1,718	1,839	1,771	1,562	1,734	1,796	1,972	1,743
Estimated Value (in millions)	$ 65	$ 76	$ 124	$ 88	$ 161	$ 157	$ 89	$ 99	$ 270	$ 975

Sources:
- City of Lakewood Police Department.
- City of Lakewood Planning & Public Works Department

Glossary of Budget Terms

The following are definitions for common terms found in budget summary statements, as well as an explanation of financial terms, found in this budget document.

Accounting System	The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.
Accrual Basis	Accrual basis of accounting is used in proprietary (enterprise and internal service) funds. Under it, transactions are recognized when they occur. Revenues are recognized when earned and expenses are recognized when incurred. "When" cash is received or disbursed is not a determining factor.
Adjusted Budget	The budget as revised through supplemental appropriations approved by Council during the year.
Allocation	To set aside or designate funds for specific purposes. An allocation does not authorize the expenditure of funds.
American Rescue Plan Act	The American Rescue Plan Act of 2021 is a $1.9 trillion coronavirus rescue package designed to facilitate the United States' recovery from the devastating economic and health effects of the COVID-19 pandemic.
Appropriation	An authorization made by the City Council which permits officials to incur obligations against and to make expenditures of governmental resources.
Arbitrage	The excess of the yield on investments acquired with gross proceeds of a bond issue over the bond yield of the issue. This excess must be rebated to the United States Treasury, and is called arbitrage rebate.
Assessed Valuation	The estimated value placed upon real and personal property by the King County Assessor as the basis for levying property taxes.
Audit	A systematic examination of resource utilization concluded in a written report. It is a test of management's internal accounting controls and is intended to: • ascertain whether financial statement fairly present financial positions and results of operations; • test whether transactions have been legally performed; • identify areas for possible improvements in accounting practices and procedures; • ascertain whether transactions have been recorded accurately and consistently; • and ascertain the stewardship of officials responsible for governmental resources
BARS	The State of Washington prescribed Budgeting, Accounting, Reporting Systems Manual for which compliance is required for all governmental entities in the State of Washington.
Balanced Budget	State law prescribes a balanced budget is total expenditures and other uses no to exceed total resources (current revenue plus beginning fund balance). The City of Lakewood's policy further requires that ongoing expenditures do not exceed ongoing revenues. A balanced budget for Lakewood must meet both conditions.
Base Budget	Ongoing expense for personnel, contractual services, and the replacement of supplies and minor equipment required to maintain service levels previously authorized by City Council.
Beginning Fund Balance	The resources that are unspent from the previous year and are available in the subsequent fiscal year for expenditures. Since these resources are typically available due to under expenditures in the previous year or unexpected revenues, it is prudent to not utilize these resources for ongoing operational expenditures.

Benefits	Employer contributions paid by the City as part of the conditions of employment. Examples include: health/dental insurance, state public employees retirement system, city retirement system, and employment security.
Biennial Budget	A budget applicable to a two-year fiscal period.
Bond (Debt Instrument)	A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.
Budget	A plan of financial operation embodying an estimate of expenditures for a given period and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.
Budget Amendment	A change to a budget adopted in accordance with State law. A budget may be amended to increase expenditures/expenses at the fund level by ordinance without public notice or public hearing requirements, when unanticipated revenues occur or emergencies exist (RCW 35A.33.080 and 35A.33.120). The City Manager is authorized to make budget amendments between organizations of the same fund, as long as there is no change in the total budget for that fund.
Budget Calendar	The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.
Budgets and Budgetary Accounting	The City of Lakewood budgets its funds in accordance with Revised Code of Washington (RCW) 35A.33. In compliance with the Code, annual appropriations are adopted for the General, Special Revenue, Debt Service and Capital Projects Fund. Any unexpended appropriations lapse at the end of the fiscal year. For Governmental Funds, there is no substantial difference between budgetary basis and generally accepted accounting principles. Annual appropriated budgets are adopted at the fund level.
Budgetary Control	The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.
Budget Document	The official written statement prepared by the budget office and supporting staff, which presents the proposed budget to the City Council.
Community Development Block Grant (CDBG)	Funding provided for the purpose of carrying out eligible community development and housing activities.
Capital	Expenditures made to acquire, reconstruct, or construct major fixed or capital assets. A fixed asset is a tangible object of a long-term character which will continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. A capital asset must exceed $5,000 in cost and have an expected useful life expectancy of 12 months. For purposes of this definition, a "fixed asset" includes a group of items purchased together that will be used "for a single purpose" and which could not be used effectively by themselves.
Capital Facilities Plan (CFP)	A capital facilities plan includes an inventory of existing facilities, a forecast of future needs, proposed locations, capacities for new or expanded facilities, and a financing plan. The financing plan outlines the costs, revenues and time schedules for each capital improvement project. In compliance with the Growth Management Act legislation within the State of Washington, the City is preparing such a plan.

Capital Improvement Program (CIP)	A plan for capital expenditures to be incurred each year over a period of five or more future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.
Certificates of Participation	A certificate of participation represents a divided share of a lease that is assigned or marketed to investors. These debt instruments typically represent general obligation debt but can also be issued by enterprises.
Certificate of Deposit	A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period at a specified interest rate.
Comprehensive Plan	A general plan that outlines growth and land use for residential, commercial, industrial, and open space areas.
Consumer Price Index (CPI)	A statistical description of price levels provided by the United States Department of Labor. The index is used as a measure of change in the cost of living.
Contingency	A budgetary reserve set aside for emergencies or unforeseen expenditures for which no other budget exists.
Cost of Living Adjustment (COLA)	An increase in salaries to offset the adverse effect of inflation on compensation.
Councilmanic Bonds	Councilmanic bonds refer to bonds issued with the approval of the Council as opposed to voted bonds which must be approved by vote of the public. Councilmanic bonds must not exceed .75% of the assessed valuation.
Debt Service	Payment of interest and repayment of principal to holders of the City's debt instruments.
Deficit	(1) The excess of an entity's liabilities over its assets (see Fund Balance) (2) The excess of expenditures or expenses over revenues during a single accounting period.
Department	Basic organizational unit of City government responsible for carrying out a specific function.
Depreciation	(1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.
Division	A group of homogenous cost centers within a department.
Designated Fund Balance	Fund balance that is not legally restricted to a specific use, but is nonetheless planned to be used for a particular purpose. For example, the General Fund has a fund balance that is designated for contingency. There is no legal restriction on the use of this fund balance, but it is budgeted to provide financial stability.
Enterprise Fund	A fund type used to account for operations that are financed or operated in a manner similar to private business enterprise where the intent of the governing body is that costs or providing goods and services be recovered primarily through user charges.
Expenditures/ Expenses	Where accounts are kept on the modified accrual basis (expenditures) or accrual basis (expenses) of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

Fees	A general term used for any charge for services levied by government associated with providing a service, permitting an activity, or imposing a penalty. Major types of fees include business and non-business licenses and user charges.
Fiscal Year	A twelve (12) month period designated as the operating year by an entity. For Lakewood, the fiscal year is the same as the calendar year.
Full-Time Equivalent Position (FTE)	FTE is a measure of a position by its budgeted hours. For example, 1 FTE equals 2,080 hours and .75 FTE equals 1,566 hours.
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives. (See the fund divider pages for specific fund category definitions.)
Fund Balance	Difference between assets and liabilities (the equity) reported in governmental funds. Fund balances are classified as reserved or unreserved/undesignated. Reserved funds: an account used to indicate that a portion of fund equity is legally restricted for a specific purpose. Unreserved or undesignated funds: the funds remaining after reduction for reserved balances. In addition, many of the special funds are themselves restricted as to use, depending on legal restrictions governing the levy of the funds they contain.
General Fund	This fund is supported by taxes, fees, and other revenues that may be used to pay the expense and liabilities of the City's general services and programs for citizens that are not separately accounted for in a special purpose fund.
General Obligation	Bonds for which the full faith and credit of the insuring government are pledged for Bonds payment.
Goal	A long-range statement of broad direction, purpose, or intent, based on the needs of the community.
Grant	A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from state and federal governments. Grants are typically made for specified purposes.
Growth Management Act (GMA)	Legislation enacted in 1990 by the State Legislature requiring that all jurisdictions in the larger counties adopt new comprehensive plans by the end of 1993. This was enacted due to the enormous growth experienced in the State and the lack of uniform guidance for related development. This Act further specified that all plans conform to a broad set of guidelines set out by the State and that they be compatible with the guidelines of both the parent county and neighboring jurisdictions. Eight specific elements, including concurrency, are required to be included in every Comprehensive plan. Concurrency requires that infrastructure be available at the same time as new development.
Infrastructure	The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends (e.g. streets, roads, water systems)
Indebtedness	The state of owing financial resources to other financial institutions and investors.

Interfund Services	Payments for services rendered made by one City department or fund to another. Internal Service Fund billings are included in the category. These billings, however, also include equity transfers to internal service funds in support of "first time" asset acquisitions.
Interfund Transfers	Contributions from one City fund to another in support of activities of the receiving fund. Loans are not included.
Intergovernmental Services	Services purchased from other government agencies and normally include types of services that only government agencies provide.
Internal Control	A plan of organization for purchasing, accounting, and other financial activities, which, among other things, provides that: • The duties of employees are subdivided so that no single employee handles a financial action from beginning to end. • Proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed. • Records and procedures are arranged appropriately to facilitate effective control.
Internal Service Fund	Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis.
Investment	Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.
Level of Service	Used generally to define the existing services, programs, and facilities provided by the government for its citizens. Level of service in any given activity may be increased, decreased, or remain the same, depending on the needs, alternatives, and available resources.
Levy	To impose a tax, special assessment or service charge for the support of government activities. The term most commonly refers to the real and personal property tax levy.
Levy Rate	The rate at which taxes, special assessments or service charges are imposed. For example, the real and personal property tax levy is the rate at which property is taxed per $1,000 of assessed valuation. The rate is determined by calculating the ratio of the maximum amount of property tax revenue allowable under state law and the total assessed valuation within the taxing district.
Liability	Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.
Mitigation Fees	Fees paid by developers toward the cost of future improvements to City infrastructure, which improvements are required due to the additional demands generated by new development.
Modified Accrual Basis	Modified Accrual Basis of accounting is used in governmental fund types (general, special revenue, debt service, and capital project funds). Under it, revenues and other financial resource increments are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are generally recognized when they are incurred (bring forth a liability).
Net Interest Cost	This is the traditional method of calculating bids for new issues of municipal (NIC) securities. It is computed as either: (a) Dollar Cost: total scheduled coupon payments + bid discount (- bid premium), or (b) Interest Rate: total scheduled coupon payments + bid discount (- bid premium) divided by bond year dollars. Bond year dollars is the sum of the number of years each bond in an issue is scheduled to be outstanding multiplied by its par value.

Object	As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personnel services, contractual services, and materials and supplies.
Objective	A specific measurable achievement that may be accomplished within a specific time frame.
Operating Budget	An operations plan, expressed in financial terms, whereby an operating program is funded for a single year. Per state law, operating budgets lapse at year-end.
Performance Measures	A performance measure is an indicator of the attainment of an objective. It is a specific quantitative measure of work performed or services provided within an activity or program, or it may be a quantitative measure of results obtained through a program or activity.
Personnel Services	Includes total wages and benefits.
Program Activity	A broad function or a group of similar or related services/activities having a common purpose.
Proposed Budget	The City Manager's recommended budget submitted to the City Council and Public in October of each year.
Proprietary Funds	Recipients of goods or services pay directly to these funds. Revenues are recorded at the time services are provided, and all expenses incurred in earnings and revenues are recorded in the same period. As a result, there is a direct cause and effect relationship between revenues and expenses in these funds.
Public Works Trust Fund Loans (PWTFL)	A state revolving loan fund that provides low interest loans to help local governments maintain or improve essential public works systems.
Rainy Day Reserve	The Rainy Day Reserves was established during the 2007/08 mid-biennium budget adjustment where Council authorized setting aside $2 million of the General fund unallocated balance to be used to offset temporary declines in General Fund revenues due to an economic downturn.
RAISE Grants	A Rebuilding American Infrastructure with Sustainability and Equity (RAISE), or RAISE Discretionary Grant provide that provides a unique opportunity for the Department of Transportation to invest in road, rail, transit and port projects to achieve national objectives. Previously known as Better Utilizing Investments to Leverage Development (BUILD) and Transportation Investment Generating Economic Recovery (TIGER) Discretionary Grants.
Real Estate Excise Tax (REET)	A tax levied on real estate sales and used for payment of debt and capital purposes.
Replacement Resves	A portion of fund equity built up for specific assets for the purpose of purchasing the replacement of those assets.
Reserve	An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.
Residual Equity Transfer	Non-recurring or non-routine interfund transfers of equity between funds.
Resources	Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.
Retained Earnings	An equity account reflecting the accumulated earnings of a proprietary (internal service or enterprise) fund. In this budget document, the balance derived excludes asset depreciation expenditures. When depreciation is charged to user organizations, as in internal service funds,

	the cash balance remaining (ending retained earnings), therefore, represents the asset replacement reserve being accumulated.
Revenue	Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue.
Revenue Estimate	A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.
SBITA	Subscription Based Information Technology Arrangements (SBITA) – A SBITA is a contract that conveys control of the right to use another party's information technology software, alone or in combination with tangle capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction.
Salaries and Wages	Amounts paid for personal services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime, temporary help, and car allowances.
Services and Charges	Services acquired from and fees/payments made to vendors. These include printing, publications, auditing, police protection, street maintenance, public health programs, office rent, telecommunications, and social welfare programs.
Special Revenue Funds	Funds that are dedicated for a specific purpose requiring an additional level of accountability and are collected in a separate account outside of the General Fund.
Standard Work Year	2,080 hours or 260 days is equivalent of one work year.
Strategic Plan	A plan outlining the goals and strategies the City will focus on over the next six years.
Subsidy	Financial assistance provided by one fund to another fund (e.g. General Fund subsidy of the Street Fund)
Supplemental Appropriation	An appropriation approved by Council after the initial budget adoption. Supplemental appropriations are approved by Council during the year.
Supplies	Items used to deliver services, such as office supplies, short-lived minor equipment with no material value, periodicals and books, and generic computer software.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include special assessments, fees, or charges for services.
Tax Rate	The amount of tax stated in terms of units per $1,000 of assessed value of taxable property. The tax rate is the result of dividing the tax levied by the assessed value of the taxing district.
Transportation Improvement Program (TIP)	A comprehensive program used to identify specific transportation projects for improvement to enhance local, regional, state, and federal transportation systems.
Unreserved Fund Balance	The difference between fund assets and fund liabilities of governmental or similar trust funds that is available for general expenditures.
User Fees	The payment of a fee for direct receipt of a public service by the person benefiting from the service.
Yield	The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.

Acronym List

AA	Affirmative Action
AASHTO	American Association of State Highway and Transportation Officials
ACFR	Annual Comprehensive Financial Report
ACLU	American Civil Liberties Union
ADA	Americans with Disability Act
ADU	Accessory Dwelling Unit
A&E	Architecture and Engineering
AFIS	Automated Fingerprint Information System
AFSCME	American Federal, State, County, and Municipal Employees
AICP	American Institute of Certified Planners
AICPA	American Institute of Certified Public Accountants
AICUZ	Air Installation Compatible Use Zone
A/P	Accounts Payable
ALMD	American Lake Management District
APA	American Planning Association
APWA	American Public Works Association
A/R	Accounts Receivable
ARMA	Association of Records Managers and Administrators
ARPA	American Rescue Plan Act
ASCE	American Society of Civil Engineers
ASPA	American Society for Public Administration
AV	Assessed Valuation
AWC	Association of Washington Cities
BARS	Budgeting, Accounting, and Reporting System (State)
BHCT	Behavioral Health Contact Team
BLS	Business License System
BRE	Business Retention & Expansion
CARES	Coronavirus Aid, Relief, and Economic Security Act
CC	City Council
CDBG	Community Development Block Grant
CED	Community & Economic Development (City Department)
CERT	Comprehensive Emergency Response Program
CFP	Capital Facilities Plan / City Facilities Preferred Plan
CIP	Capital Improvement Program/City Improvement Plan
CIU	Criminal Investigations Unit (of the City's Police Department)
CLRP	Comprehensive Long Range Plan
CLUP	Comprehensive Land Use Plan
CJTC	Criminal Justice Training Commission
CM	City Manager
CMC	Certified Municipal Clerk
COL	City of Lakewood
COP	Certificate of Participation
COVID	Coronavirus (COVID-19)
CPI	Consumer Price Index
CPSD	Clover Park School District
CPTED	Crime Prevention Through Environmental Design
CRF	Coronavirus Relief Funds
CSO	Community Service Officer (Police Department)
CSRT	Community Safety Resource Team (Police Department

CTR	Commute Trip Reduction
DARE	Drug Awareness Resistance Education (Police Department)
DEA	Drug Enforcement Agency
DEI	Diversity, Equity & Inclusion
DOC	Department of Corrections
DOD	Department of Defense
DOE	Department of Energy (U.S.)
DOL	Department of Labor (U.S.)
DOJ	Department of Justice
DMS	Document Management System
DP	Data Processing
DRS	Department of Retirement Systems
DS	Determination of Significance
DV	Domestic Violence
ECC	Emergency Coordination Center
EDB	Economic Development Board
EDC	Economic Development Council
EDCPC	Economic Development Council Pierce County
EEO	Equal Employment Opportunity
EEOC	Equal Employment Opportunity Commission
EHM	Electronic Home Monitoring
EIS	Environmental Impact Statement
EOC	Emergency Operations Center
EPA	Environmental Protection Agency
ESA	Endangered Species Act
FAA	Federal Aviation Administration
FAUS	Federal Aid to Urban Systems
FBI	Federal Bureau of Investigations
FCC	Federal Communication Commission
FEMA	Federal Emergency Management Act
FHWA	Federal Highway Administration
FIRE	Finance, Insurance and Real Estate
FLSA	Fair Labor Standards Act
FSP	Fort Steilacoom Park
FTA	Federal Transit Administration
FTE	Full Time Equivalent Employee
FTP	File Transfer Protocol
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association (of US & Canada)
GIS	Geographical Information System
GMA	Growth Management Act (of 1990)
GMMC	Growth Management Coordination Committee
GO	General Obligation - as in - "GO Bond"
HCT	Highway Capacity Transit
HOA	Home Owners Association
HOV	High Occupancy Vehicle
HR	Human Resources (City Division)
HRIS	Human Resource Information System
HS	Human Services (City Division)
HUD	Department of Housing & Urban Development (Federal)

IAC	Interagency Committee (Grant for Outdoor Recreation)
IAPMO	International Association of Plumbing & Mechanical Officials
ICBO	International Conference of Building Officials
ICC	International Code Council
ICMA	Institute of Certified Management Accountants
ICMA	International City Management Association
ICS	Incident Command System
IIMC	International Institute of Municipal Clerks
IFTE	Institute for Transportation and the Environment
ILA	Interlocal Agreement
INPRA	International Northwest Parks and Recreation Association
INS	Immigration and Naturalization Service
IPD	Implicit Price Deflator
IPMA	International Personnel Management Association
IRS	Internal Revenue Service
ISTEA	Intermodal Surface Transportation Efficiency Act (12/91)
IT	Information Technology
JBLM	Joint Base Lewis McChord
JLARC	Joint Legislative Audit and Review Committee
JLUS	Joint Land Use Study
LAAPAC	Lakewood African American Police Advisory Committee
LASA	Living Access Support Alliance
LEOFF	Law Enforcement Officers and Firefighters Retirement System
LG	Legal (City Department)
LGIP	Local Government Investment Pool
LID	Local Improvement District
LIFT	Local Infrastructure Financing Tool
LMC	Lakewood Multicultural Coalition (Non-Profit Organization)
LMC	Lakewood Municipal Code
LPIG	Lakewood Police Independent Guild
LPMG	Lakewood Police Management Guild
LOCAL	Local Option Capital Asset Lending
LOS	Level of Service
LTAC	Lodging Tax Advisory Committee
LTGO	Limited Tax General Obligation
M&O	Maintenance and Operations
MC	Municipal Court
MFTE	Multi-Family Tax Exemption
MHP	Mental Health Professional
MRSC	Municipal Research and Services Center (of Washington)
MVET	Motor Vehicle Excise Tax
NCZ	North Clear Zone
NHRMA	National Human Resources Managers Association
NIC	Net Interest Cost
NIGP	National Institute of Government Purchasing
NIMS	National Incident Management Systems
NLC	National League of Cities
NOFA	Notice of Fund Availability
NPDES	National Pollutant Discharge Elimination System
NPELRA	National Public Employer Labor Relations Association
NRPA	National Recreation Park Association

NSP	Neighborhood Stabilization Program
NTSP	Neighborhood Traffic Safety Program
O&M	Operations and Maintenance
OEA	Office of Economic Adjustment
OLDCC	Office of Local Defense Communities Cooperation
OMB	Office of Management & Budget (Federal)
OPD	Office of Public Defense
PAA	Potential Annexation Area
PAFR	Popular Annual Financial Report
PALs	Pedestrian Accident Locations
PCHA	Pierce County Housing Authority
PCLS	Pierce County Library System
PD	Police Department
PHA	Public Housing Authority
PMS	Pavement Management System
PO	Purchase Order
PRA	Public Records Act
PRCS	Parks Recreation and Community Services (City Department)
PRIMA	Public Risk/Insurance Management Association
PSFOA	Puget Sound Finance Officers Association
PSRC	Puget Sound Regional Council
PSS	Professional Standards Section (of the City's Police Department)
PWE	Public Works Engineering (City Department)
PWTFL	Public Works Trust Fund Loan
QFR	Quarterly Financial Report
RCW	Revised Code of Washington
R/D	Retention/Detention
REET	Real Estate Excise Tax
REPI	Readiness and Environmental Protection Integration
RFB	Request for Bid
RFP	Request for Proposal
RFQ	Request for Qualifications
RHSP	Rental Housing Safety Program
ROW	Right-of-Way
RTA	Regional Transit Authority
SBITA	Subscription Based Information Technology Arrangements
SAO	State Auditor's Office
SCA	Sound Cities Association
SCATBD	South County Area Transportation Board
SEPA	State Environment Policy Act
SOP	Standard Operating Procedure
SOV	Single Occupancy Vehicle
SOW	Statement of Work
SRT	Special Response Team
SS911	South Sound 911
SST	Streamlined Sales Tax
SWM	Surface Water Management
SSHA^{3}P	South Sound Housing Affordability Partnership
SSMCP	South Sound Military Communities Partnership
TBD	Transportation Benefit District
TCU	Transportation, Communications, Utilities

TIA	Transportation Improvement Account
TIB	Transportation Improvement Board
TIC	True Interest Cost
TIGER	Transportation Investment Generating Economic Recovery
TIP	Transportation Improvement Plan
UATA	Urban Arterial Trust Account
UAB	Urban Arterial Board
UBC	Uniform Building Code
UCADB	Uniform Code for Abatement of Dangerous Buildings
UEC	Uniform Electrical Code
UFC	Uniform Fire Code
UGB	Urban Growth Boundary
UHC	Uniform Housing Code
ULI	Urban Land Institute
UMC	Uniform Mechanical Code
UPC	Uniform Plumbing Code
USAF	United States Air Force
USDA	United States Department of Agriculture
USDOT	United States Department of Transportation
USSSA	United States Slow-Pitch Softball Association
VA	Veterans Administration
VLF	Vehicle License Fee
VMT	Vehicle Miles Traveled
VPN	Virtual Private Network
VRM	Vehicle Radio Modem
W-2	Earnings Statement (IRS)
W-4	Withholding Statement (IRS)
W-9	Request for Taxpayer Federal Identification Number (IRS)
WABO	Washington Association of Building Officials
WAC	Washington Administrative Code
WACE	Washington Association of Code Enforcement
WAPELRA	Washington Public Employer Labor Relations Association
WASPC	Washington Association of Sheriffs and Police Chiefs
WATPA	Washington Auto Theft Prevention Authority
WCIA	Washington Cities Insurance Authority
WCMA	Washington Cities Managers Association
WEDA	Washington Economic Development Council
WFOA	Washington Finance Officers Association
WMBE	Woman/Minority Business Enterprise
WMCA	Washington Municipal Clerks Association
WPFR	West Pierce Fire and Rescue
WPTA	Washington Public Treasurers Association
WRPA	Washington Recreation and Parks Association
WSAO	Washington State Auditor’s Office
WSAMA	Washington State Association of Municipal Attorneys
WSBA	Washington State Bar Association
WSDOE	Washington State Department of Ecology
WSDOT	Washington State Department of Transportation
WSH	Western State Hospital
WSRA	Washington State Recycling Association

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Budget Detail

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Budget Detail

City Council

2027/2028 Budget Detail
City Council
Ongoing Budget

		Year 2027	Year 2028
		$32,230	$32,230
001.0010000.01.5116000.531005.	**Meeting Meals**	**$1,500**	**$1,500**
001.0000.01.511.60.31.005	**<= Legacy BARS Account # for Reference**		
Meeting Supplies		$1,500	$1,500
001.0010000.01.5116000.543001.	**Transportation**	**$2,780**	**$2,780**
001.0000.01.511.60.43.001	**<= Legacy BARS Account # for Reference**		
Association of Washington Cities (AWC) - Annual Conference - 2 Attendees		$600	$600
Association of Washington Cities (AWC) - Municipal Budget & Fiscal Management		$180	$180
Washington DC - Federal Advocacy		$2,000	$2,000
001.0010000.01.5116000.543002.	**Lodging Charges**	**$3,275**	**$3,275**
001.0000.01.511.60.43.002	**<= Legacy BARS Account # for Reference**		
Association of Washington Cities (AWC) - Annual Conference - 2 Attendees		$1,400	$1,400
Association of Washington Cities (AWC) - Municipal Budget & Fiscal Management		$275	$275
Washington DC - Federal Advocacy		$1,600	$1,600
001.0010000.01.5116000.543003.	**Mileage Reimbursements**	**$625**	**$625**
001.0000.01.511.60.43.003	**<= Legacy BARS Account # for Reference**		
Mileage Reimbursements		$625	$625
001.0010000.01.5116000.543004.	**Conference Meals**	**$1,060**	**$1,060**
001.0000.01.511.60.43.004	**<= Legacy BARS Account # for Reference**		
Association of Washington Cities (AWC) - Annual Conference - 2 Attendees		$460	$460
Washington DC - Federal Advocacy		$600	$600
001.0010000.01.5116000.543005.	**Parking Reimbursements**	**$200**	**$200**
001.0000.01.511.60.43.005	**<= Legacy BARS Account # for Reference**		
Parking		$200	$200
001.0010000.01.5116000.549003.	**Registration**	**$2,950**	**$2,950**
001.0000.01.511.60.49.003	**<= Legacy BARS Account # for Reference**		
Association of Washington Cities (AWC) - Action Days		$200	$200
Association of Washington Cities (AWC) - Annual Conference - 2 Attendees		$1,000	$1,000
Association of Washington Cities (AWC) - Municipal Budget & Fiscal Management		$275	$275
Registration for Events / Meetings		$475	$475
Buffalo Soldiers Museum Community Building Annual Sponsorship		$1,000	$1,000
001.0010000.01.5116000.549005.	**Printing & Binding**	**$140**	**$140**
001.0000.01.511.60.49.005	**<= Legacy BARS Account # for Reference**		
Business Cards		$140	$140
001.0010000.01.5116000.549011.	**Special Events**	**$3,000**	**$3,000**
001.0000.01.511.60.49.011	**<= Legacy BARS Account # for Reference**		
Community Connector Event		$3,000	$3,000
001.0010000.01.5116000.549014.	**Youth Council**	**$13,250**	**$13,250**
001.0000.01.511.60.49.014	**<= Legacy BARS Account # for Reference**		
Award Certificates, Initial Kick-Off Meeting Meals, Making a Difference Day Supplies		$525	$525
New - Award Certificates, Initial Kick-Off Meeting Meals, Making a Difference Day Supplies		$475	$475
Clothing		$1,200	$1,200
New - Clothing		$50	$50
Youth Summit		$10,000	$10,000
New - Youth Internship Stipends for Communities in Schools		$1,000	$1,000

2027/2028 Budget Detail
City Council
Ongoing Budget

		Year 2027	Year 2028
		$32,230	**$32,230**
001.0010000.01.5739000.531001.	**Office & Operating Supplies**	**$100**	**$100**
001.0000.01.573.90.31.001	**<= Legacy BARS Account # for Reference**		
Office Supplies		$100	$100
001.0010000.01.5739000.531005.	**Meeting Meals**	**$400**	**$400**
001.0000.01.573.90.31.005	**<= Legacy BARS Account # for Reference**		
Host Official Meeting for Lakewood Sister Cities Association Members		$400	$400
001.0010000.01.5739000.541001.	**Professional Services**	**$1,600**	**$1,600**
001.0000.01.573.90.41.001	**<= Legacy BARS Account # for Reference**		
Annual International Festival and Association		$1,600	$1,600
001.0010000.01.5739000.543001.	**Airfare**	**$1,350**	**$1,350**
001.0000.01.573.90.43.001	**<= Legacy BARS Account # for Reference**		
City Officials to Visit Sister or Friendship		$1,350	$1,350

2025/2026 Budget Detail
City Manager/Executive
Ongoing Budget

		Year 2025	Year 2026
		$151,045	$154,915
001.0010000.03.5131000.531005.	**Meeting Meals**	**$1,500**	**$1,500**
001.0000.03.513.10.31.005	**<= Legacy BARS Account # for Reference**		
Meeting Meals		$1,500	$1,500
001.0010000.03.5131000.541001.	**Professional Services**	**$133,800**	**$137,820**
001.0000.03.513.10.41.001	**<= Legacy BARS Account # for Reference**		
Governmental Relations Contract - Federal		$64,800	$66,750
Governmental Relations Contract - State		$69,000	$71,070
001.0010000.03.5131000.543001.	**Transportation Charges**	**$2,700**	**$2,700**
001.0000.03.513.10.43.001	**<= Legacy BARS Account # for Reference**		
International City Managerment Association (ICMA) - Annual Conference - 2 Attendees		$1,200	$1,200
Washington DC Federal Legislative Delegation Meetings - 2 Trips Per Year		$1,500	$1,500
001.0010000.03.5131000.543002.	**Lodging Charges**	**$5,420**	**$5,420**
001.0000.03.513.10.43.002	**<= Legacy BARS Account # for Reference**		
Association of Washington Cities (AWC) - Annual Conference - 2 Attendees		$1,220	$1,220
International City Managerment Association (ICMA) - Annual Conference - 2 Attendees		$2,000	$2,000
Washington DC Federal Legislative Delegation Meetings - 2 Trips Per Year		$1,500	$1,500
Washington City Managers Association (WCMA) Annual Conference - 2 Attendees		$700	$700
001.0010000.03.5131000.543005.	**Parking Reimbursements**	**$700**	**$700**
001.0000.03.513.10.43.005	**<= Legacy BARS Account # for Reference**		
Parking		$700	$700
001.0010000.03.5131000.549001.	**Memberships & Dues**	**$2,895**	**$2,745**
001.0000.03.513.10.49.001	**<= Legacy BARS Account # for Reference**		
International City Management Association (ICMA)		$1,600	$1,600
Lakewood Rotary		$185	$185
Economic Development Board Tacoma Pierce County		$145	$145
Washington City Managers Association - 2 Members		$365	$365
GFOA Certified Public Finance Officer Certification		$175	$175
Public Relations Society of America		$425	$275
001.0010000.03.5131000.549003.	**Registration**	**$4,030**	**$4,030**
001.0000.03.513.10.49.003	**<= Legacy BARS Account # for Reference**		
Washington City Manager's Association (WCMA) - 2 Attendees		$650	$650
Association of Washington Cities (AWC) - Annual Conference - 2 Attendees		$750	$750
International City Managerment Association (ICMA) - Annual Conference - 2 Attendees		$1,640	$1,640
Lakewood Chamber Membership Meeting - 6 Meetings Per Year		$120	$120
Pierce County Chamber - Horizons Meeting		$120	$120
GFOA Certification Training		$750	$750

Budget Detail
City Manager

2025/2026 Budget Detail

City Manager/Executive

Ongoing Budget

		Year 2025	Year 2026
		$151,045	$154,915
001.0010000.03.5131000.531005.	**Meeting Meals**	**$1,500**	**$1,500**
001.0000.03.513.10.31.005	**<= Legacy BARS Account # for Reference**		
Meeting Meals		$1,500	$1,500
001.0010000.03.5131000.541001.	**Professional Services**	**$133,800**	**$137,820**
001.0000.03.513.10.41.001	**<= Legacy BARS Account # for Reference**		
Governmental Relations Contract - Federal		$64,800	$66,750
Governmental Relations Contract - State		$69,000	$71,070
001.0010000.03.5131000.543001.	**Transportation Charges**	**$2,700**	**$2,700**
001.0000.03.513.10.43.001	**<= Legacy BARS Account # for Reference**		
International City Managerment Association (ICMA) - Annual Conference - 2 Attendees		$1,200	$1,200
Washington DC Federal Legislative Delegation Meetings - 2 Trips Per Year		$1,500	$1,500
001.0010000.03.5131000.543002.	**Lodging Charges**	**$5,420**	**$5,420**
001.0000.03.513.10.43.002	**<= Legacy BARS Account # for Reference**		
Association of Washington Cities (AWC) - Annual Conference - 2 Attendees		$1,220	$1,220
International City Managerment Association (ICMA) - Annual Conference - 2 Attendees		$2,000	$2,000
Washington DC Federal Legislative Delegation Meetings - 2 Trips Per Year		$1,500	$1,500
Washington City Managers Association (WCMA) Annual Conference - 2 Attendees		$700	$700
001.0010000.03.5131000.543005.	**Parking Reimbursements**	**$700**	**$700**
001.0000.03.513.10.43.005	**<= Legacy BARS Account # for Reference**		
Parking		$700	$700
001.0010000.03.5131000.549001.	**Memberships & Dues**	**$2,895**	**$2,745**
001.0000.03.513.10.49.001	**<= Legacy BARS Account # for Reference**		
International City Management Association (ICMA)		$1,600	$1,600
Lakewood Rotary		$185	$185
Economic Development Board Tacoma Pierce County		$145	$145
Washington City Managers Association - 2 Members		$365	$365
GFOA Certified Public Finance Officer Certification		$175	$175
Public Relations Society of America		$425	$275
001.0010000.03.5131000.549003.	**Registration**	**$4,030**	**$4,030**
001.0000.03.513.10.49.003	**<= Legacy BARS Account # for Reference**		
Washington City Manager's Association (WCMA) - 2 Attendees		$650	$650
Association of Washington Cities (AWC) - Annual Conference - 2 Attendees		$750	$750
International City Managerment Association (ICMA) - Annual Conference - 2 Attendees		$1,640	$1,640
Lakewood Chamber Membership Meeting - 6 Meetings Per Year		$120	$120
Pierce County Chamber - Horizons Meeting		$120	$120
GFOA Certification Training		$750	$750

2027/2028 Budget Detail

City Manager/Communications

Ongoing Budget

		Year 2027	Year 2028
		$91,790	**$91,790**
001.0010000.03.5572000.531001.	**Office & Operating Supplies**	**$300**	**$300**
001.0000.03.557.20.31.001	**<= Legacy BARS Account # for Reference**		
General Operating Supplies		$300	$300
001.0010000.03.5572000.535001.	**Small Tools & Minor Equipment**	**$350**	**$350**
001.0000.03.557.20.35.001	**<= Legacy BARS Account # for Reference**		
Digital Equipment Repairs & Maintenance		$350	$350
001.0010000.03.5572000.541001.	**Professional Services**	**$9,500**	**$9,500**
001.0000.03.557.20.41.001	**<= Legacy BARS Account # for Reference**		
Photography & Videography Services for Special Projects to Promote City Priorities, Events, and Other Public Outreach		$9,500	$9,500
001.0010000.03.5572000.542002.	**Postage**	**$22,800**	**$22,800**
001.0000.03.557.20.42.002	**<= Legacy BARS Account # for Reference**		
Connections Magazine - 4 Editions		$22,800	$22,800
001.0010000.03.5572000.543001.	**Airfare**	**$680**	**$680**
001.0000.03.557.20.43.001	**<= Legacy BARS Account # for Reference**		
Government Social Media GSMCON Conference		$680	$680
001.0010000.03.5572000.543002.	**Lodging**	**$600**	**$600**
001.0000.03.557.20.43.002	**<= Legacy BARS Account # for Reference**		
Government Social Media GSMCON Conference		$600	$600
001.0010000.03.5572000.543005.	**Conference Meals**	**$300**	**$300**
001.0000.03.557.20.43.005	**<= Legacy BARS Account # for Reference**		
Government Social Media GSMNCON		$300	$300
001.0010000.03.5572000.549001.	**Memberships & Dues**	**$160**	**$160**
001.0000.03.557.20.49.001	**<= Legacy BARS Account # for Reference**		
Government Social Media Association - 2 Memberships		$160	$160
001.0010000.03.5572000.544001.	**Advertisements**	**$7,850**	**$7,850**
001.0000.03.557.20.44.001	**<= Legacy BARS Account # for Reference**		
Special Events Advertisements		$7,850	$7,850
001.0010000.03.5572000.549003.	**Registration**	**$820**	**$820**
001.0000.03.557.20.49.003	**<= Legacy BARS Account # for Reference**		
Government Social Media GSMCON Conference		$820	$820
001.0010000.03.5572000.549004.	**Subscriptions**	**$4,180**	**$4,180**
001.0000.03.557.20.49.004	**<= Legacy BARS Account # for Reference**		
Canva - Online Design & Publishing Tool for Digital Design Content for Web and Social Media		$180	$180
Social Sprout - Comprehensive Social Media Management Tool		$4,000	$4,000
001.0010000.03.5572000.549005.	**Printing & Binding**	**$44,250**	**$44,250**
001.0000.03.557.20.49.005	**<= Legacy BARS Account # for Reference**		
Connections Magazine - 4 Editions		$44,250	$44,250

2027/2028 Budget Detail

City Manager/Communications

1-Time Budget

		Year 2027	Year 2028
		$80,000	$0
001.0019999.03.5572000.541001.	Professional Services	$80,000	$0
001.9999.03.557.20.41.001	<= Legacy BARS Account # for Reference		
New - Nearcation.com and City Event Branding		$80,000	$0

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Budget Detail
Administrative Services

2027/2028 Budget Detail
Administrative Services - Fleet & Equipment
Ongoing Budget

		Year 2027	Year 2028
		$1,074,185	$1,074,185
501.5010000.51.5211000.532001.	**Gasoline**	**$424,000**	**$424,000**
501.0000.51.521.10.32.001	**<= Legacy BARS Account # for Reference**		
Police Vehicles		$385,000	$385,000
New - Police Vehicles		$39,000	$39,000
501.5010000.51.5211000.548005.	**Repairs & Maintenance**	**$392,580**	**$392,580**
501.0000.51.521.10.48.005	**<= Legacy BARS Account # for Reference**		
Police Vehicles		$392,580	$392,580
501.5010000.51.5487900.531006.	**Operating Supplies**	**$7,475**	**$7,475**
501.0000.51.548.79.31.006	**<= Legacy BARS Account # for Reference**		
Police Vehicles & Equipment		$7,475	$7,475
501.5010000.51.5487900.532001.	**Gasoline**	**$67,930**	**$67,930**
501.0000.51.548.79.32.001	**<= Legacy BARS Account # for Reference**		
General Operations Vehicle & Equipment		$64,660	$64,660
New - General Operations Vehicle & Equipment		$3,270	$3,270
501.5010000.51.5487900.532002.	**Diesel**	**$22,200**	**$22,200**
501.0000.51.548.79.32.002	**<= Legacy BARS Account # for Reference**		
General Operations Vehicle & Equipment		$18,070	$18,070
New - General Operations Vehicle & Equipment		$4,130	$4,130
501.5010000.51.5487900.548005.	**Repairs & Maintenance**	**$160,000**	**$160,000**
501.0000.51.548.79.48.005	**<= Legacy BARS Account # for Reference**		
General Operation Vehicles & Equipment		$160,000	$160,000

2027/2028 Budget Detail
Administrative Services - Fleet & Equipment
1-Time Budget

		Year 2027	Year 2028
		$1,533,100	$1,090,100
501.5019999.51.5942100.564005.	**Police Vehicles**	**$1,090,100**	**$1,090,100**
501.9999.51.594.21.64.005	**<= Legacy BARS Account # for Reference**		
#40661 2017 Ford Explorer/Interceptor		$99,100	$0
#40511 2016 Ford Explorer/Interceptor		$99,100	$0
#40552 2016 Ford F-150		$99,100	$0
#41101 2017 Ford Explorer/Interceptor		$99,100	$0
#40691 2017 Ford Explorer/Interceptor		$99,100	$0
#40990 2014 Ford Explorer/Interceptor		$99,100	$0
#40481 2016 Ford Explorer/Interceptor		$99,100	$0
#40841 2017 Chevy Tahoe		$99,100	$0
#41140 2014 Ford Explorer/Interceptor		$99,100	$0
#40601 2016 Ford Explorer/Interceptor		$99,100	$0
#40591 2017 Ford Explorer/Interceptor		$99,100	$0
#41080 2013 Ford Explorer/Interceptor		$0	$99,100
#40761 2019 Ford Explorer/Interceptor		$0	$99,100
#40771 2019 Ford Explorer/Interceptor		$0	$99,100
#40831 2016 Ford Explorer/Interceptor		$0	$99,100
#40701 2019 Ford Explorer/Interceptor		$0	$99,100
#40751 2017 Chevy Tahoe		$0	$99,100
#40651 2019 Ford Explorer/Interceptor		$0	$99,100
#41531 2016 Dodge Ram		$0	$99,100
#40541 2017 Ford Escape		$0	$99,100
#40671 2018 Ford Explorer/Interceptor		$0	$99,100
#40501 2019 Ford Explorer/Interceptor		$0	$99,100

Replace 11 Vehicles in 2027 Funded by Reserves $894,525 & General Fund $195,575
Replace 11 Vehicle in 2028 via Lease Program or State LOCAL Program

501.5019999.51.5944800.564005.	**General Operations Vehicles & Equipment**	**$443,000**	**$0**
501.9999.51.594.48.64.005	**<= Legacy BARS Account # for Reference**		
Replace Vehicle #42610 2006 Chevy Express Van ($15,200 from Reserves)		$60,000	$0
Replace O&M Service Truck #42271 ($28,800 from Reserves)		$60,000	$0
Municipal Court Work Crew Trailer Replacement ($10,200 from Reserves)		$16,000	$0
PRCS Replace Pressure Washer #42901 ($6,650 from Reserves)		$12,000	$0
Replace O&M Skid Steer Equipment #43210 ($41,354 from Reserves)		$130,000	$0
Replace O&M Dumpster Trailer		$18,000	$0
New Electric Brien Tank System		$20,000	$0
New Parks JD997 Mower		$25,000	$0
Replace O&M Trailer #42510 ($10,795 from Reserves)		$15,000	$0
Replace John Deere Tractor #42810 ($40,592 from Reserves)		$75,000	$0
Streets Locates Equipment		$12,000	$0

2027/2028 Budget Detail
Administrative Services - Non-Departmental
Ongoing Budget

		Year 2027	Year 2028
		$1,650,790	$1,855,790
001.0010000.99.5125120.541004.	**Primary Public Defender**	**$1,400,000**	**$1,600,000**
001.0000.99.512.51.41.004	**<= Legacy BARS Account # for Reference**		
Primary Public Defender		$1,266,000	$1,266,000
Primary Public Defender		$134,000	$334,000
001.0010000.99.5125120.541035.	**Conflict Public Defender**	**$60,000**	**$65,000**
001.0000.99.512.51.41.035	**<= Legacy BARS Account # for Reference**		
Conflict Public Defender		$81,000	$81,000
Conflict Public Defender		($21,000)	($16,000)
001.0010000.99.5131000.549001.	**Memberships/Dues**	**$4,340**	**$4,340**
001.0000.99.513.10.49.001	**<= Legacy BARS Account # for Reference**		
Air Force Association Community Partner		$180	$180
Association of US Army (AUSA)		$175	$175
Association of Defense		$450	$450
Lakewood Chamber Of Commerce		$700	$700
Pierce County Cities & Towns Association (PCCTA)		$50	$50
Pierce County Regional Council (PCRC)		$1,600	$1,600
Lakewood Sister City Local Chapter (LSCA)		$100	$100
Sister Cities International		$810	$810
Secretary of State Logo/Trademark Renewal		$165	$165
Secretary of State Trademark Renewal		$110	$110
001.0010000.99.5184000.531001.	**Office & Operating Supplies**	**$9,970**	**$9,970**
001.0000.99.518.40.31.001	**<= Legacy BARS Account # for Reference**		
Copier Paper		$3,000	$3,000
Envelopes		$2,375	$2,375
Thermal Rolls		$165	$165
Card Stock - Business Cards		$40	$40
Tissue Paper		$60	$60
Shredder Bags		$50	$50
Batteries		$155	$155
Water/Coffee Meeting Supplies		$265	$265
New - Water Filtration Supplies		$3,860	$3,860
001.0010000.99.5184000.541001.	**Professional Services**	**$53,850**	**$53,850**
001.0000.99.518.40.41.001	**<= Legacy BARS Account # for Reference**		
New - Shredding Services		$800	$800
New - Clean Air Assessment (Previously in Police/CSRT Budget)		$53,050	$53,050
001.0010000.99.5184000.542002.	**Postage/Shipping**	**$43,365**	**$43,365**
001.0000.99.518.40.42.002	**<= Legacy BARS Account # for Reference**		
Postage & Shipping		$35,000	$35,000
New - Postage & Shipping		$1,040	$1,040
Mail Pickup		$7,100	$7,100
Bulk Mail Permit Renewal		$225	$225
001.0010000.99.5184000.545004.	**Rentals**	**$3,640**	**$3,640**
001.0000.99.518.40.45.004	**<= Legacy BARS Account # for Reference**		
City Wide Water Cooler Rental		$3,640	$3,640
001.0010000.99.5184000.549001.	**Memberships/Dues**	**$75,140**	**$75,140**
001.0000.99.518.40.49.001	**<= Legacy BARS Account # for Reference**		
Association of Washington Cities (AWC)		$53,000	$53,000
Costco Membership		$140	$140
Puget Sound Regional Council (PSRC)		$22,000	$22,000

2027/2028 Budget Detail
Administrative Services - Fleet & Equipment
Ongoing Budget

		Year 2027	Year 2028
		$1,074,185	$1,074,185
501.5010000.51.5211000.532001.	**Gasoline**	**$424,000**	**$424,000**
501.0000.51.521.10.32.001	**<= Legacy BARS Account # for Reference**		
Police Vehicles		$385,000	$385,000
New - Police Vehicles		$39,000	$39,000
501.5010000.51.5211000.548005.	**Repairs & Maintenance**	**$392,580**	**$392,580**
501.0000.51.521.10.48.005	**<= Legacy BARS Account # for Reference**		
Police Vehicles		$392,580	$392,580
501.5010000.51.5487900.531006.	**Operating Supplies**	**$7,475**	**$7,475**
501.0000.51.548.79.31.006	**<= Legacy BARS Account # for Reference**		
Police Vehicles & Equipment		$7,475	$7,475
501.5010000.51.5487900.532001.	**Gasoline**	**$67,930**	**$67,930**
501.0000.51.548.79.32.001	**<= Legacy BARS Account # for Reference**		
General Operations Vehicle & Equipment		$64,660	$64,660
New - General Operations Vehicle & Equipment		$3,270	$3,270
501.5010000.51.5487900.532002.	**Diesel**	**$22,200**	**$22,200**
501.0000.51.548.79.32.002	**<= Legacy BARS Account # for Reference**		
General Operations Vehicle & Equipment		$18,070	$18,070
New - General Operations Vehicle & Equipment		$4,130	$4,130
501.5010000.51.5487900.548005.	**Repairs & Maintenance**	**$160,000**	**$160,000**
501.0000.51.548.79.48.005	**<= Legacy BARS Account # for Reference**		
General Operation Vehicles & Equipment		$160,000	$160,000

2027/2028 Budget Detail
Administrative Services - Fleet & Equipment
1-Time Budget

		Year 2027	Year 2028
		$1,533,100	$1,090,100
501.5019999.51.5942100.564005.	**Police Vehicles**	**$1,090,100**	**$1,090,100**
501.9999.51.594.21.64.005	**<= Legacy BARS Account # for Reference**		
#40661 2017 Ford Explorer/Interceptor		$99,100	$0
#40511 2016 Ford Explorer/Interceptor		$99,100	$0
#40552 2016 Ford F-150		$99,100	$0
#41101 2017 Ford Explorer/Interceptor		$99,100	$0
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#40601 2016 Ford Explorer/Interceptor		$99,100	$0
#40591 2017 Ford Explorer/Interceptor		$99,100	$0
#41080 2013 Ford Explorer/Interceptor		$0	$99,100
#40761 2019 Ford Explorer/Interceptor		$0	$99,100
#40771 2019 Ford Explorer/Interceptor		$0	$99,100
#40831 2016 Ford Explorer/Interceptor		$0	$99,100
#40701 2019 Ford Explorer/Interceptor		$0	$99,100
#40751 2017 Chevy Tahoe		$0	$99,100
#40651 2019 Ford Explorer/Interceptor		$0	$99,100
#41531 2016 Dodge Ram		$0	$99,100
#40541 2017 Ford Escape		$0	$99,100
#40671 2018 Ford Explorer/Interceptor		$0	$99,100
#40501 2019 Ford Explorer/Interceptor		$0	$99,100

Replace 11 Vehicles in 2027 Funded by Reserves $894,525 & General Fund $195,575
Replace 11 Vehicle in 2028 via Lease Program or State LOCAL Program

501.5019999.51.5944800.564005.	**General Operations Vehicles & Equipment**	**$443,000**	**$0**
501.9999.51.594.48.64.005	**<= Legacy BARS Account # for Reference**		
Replace Vehicle #42610 2006 Chevy Express Van ($15,200 from Reserves)		$60,000	$0
Replace O&M Service Truck #42271 ($28,800 from Reserves)		$60,000	$0
Municipal Court Work Crew Trailer Replacement ($10,200 from Reserves)		$16,000	$0
PRCS Replace Pressure Washer #42901 ($6,650 from Reserves)		$12,000	$0
Replace O&M Skid Steer Equipment #43210 ($41,354 from Reserves)		$130,000	$0
Replace O&M Dumpster Trailer		$18,000	$0
New Electric Brien Tank System		$20,000	$0
New Parks JD997 Mower		$25,000	$0
Replace O&M Trailer #42510 ($10,795 from Reserves)		$15,000	$0
Replace John Deere Tractor #42810 ($40,592 from Reserves)		$75,000	$0
Streets Locates Equipment		$12,000	$0

2027/2028 Budget Detail
Administrative Services - Information Technology
Ongoing Budget

		Year 2027	Year 2028
		$2,898,550	**$3,317,350**
503.5030000.04.5188000.531001.	**Office & Operating Supplies**	**$20,000**	**$20,000**
503.0000.04.518.80.31.001	**<= Legacy BARS Account # for Reference**		
CW-General Office & Consumable Supplies		$7,000	$7,000
- Pens, paper, whiteboards, batteries, chargers, small desk items, minor phone accessories.			
CW-Networking & A/V Consumables		$8,000	$8,000
- Cables, connectors, patch panels, adapters, minor A/V items, small tech accessories.			
CW-Backup Media & Storage Supplies		$5,000	$5,000
- Backup tapes and any future archival media.			
503.5030000.04.5188000.531002.	**Printer & Copier Supplies**	**$55,000**	**$55,000**
503.0000.04.518.80.31.002	**<= Legacy BARS Account # for Reference**		
CW - Copier/Printer/Scanner Maint. & Support		$45,000	$45,000
- KelleyCreate contract, plotter support, scanner/copier maintenance, repair services.			
CW - Print/Scan Supplies & Repair Parts		$10,000	$10,000
- Toner, drums, fusers, rollers, belts, plotter ink & paper, scanner parts, misc repair components.			
503.5030000.04.5188000.535001.	**Small Tools & Minor Equipment**	**$10,000**	**$10,000**
503.0000.04.518.80.35.001	**<= Legacy BARS Account # for Reference**		
CW - Minor IT Equipment & Peripherals		$6,000	$6,000
- Cameras, speakers, keyboards, mice, hard drives, monitors, docking stations, adapters, cables, small A/V items.			
CW - Small Tools & Field Equipment		$4,000	$4,000
- Hand tools, labelers, testers, crimpers, screwdrivers, small installation tools.			
503.5030000.04.5188000.535003.	**Computer Software/Replacement**	**$30,000**	**$30,000**
503.0000.04.518.80.35.003	**<= Legacy BARS Account # for Reference**		
CW - Perpetual SW Licenses, Security Tools & Minor Apps		$30,000	$30,000
503.5030000.04.5188000.535030.	**Computer Hardware/Replacement**	**$60,000**	**$60,000**
503.0000.04.518.80.35.030	**<= Legacy BARS Account # for Reference**		
CW - Infrastructure IT Hardware Replacements & Additions		$30,000	$30,000
- network switches, Wi Fi access points, firewalls, surveillance cameras, AV equipment, UPS units, and PD in car IT hardware; excludes peripherals and low value accessories.			
PD - Surveillance & Peripheral		$30,000	$30,000
- cameras, mounts, docks, antennas; excludes peripherals and low value accessories.			
503.5030000.04.5188000.541001.	**Professional Services**	**$160,000**	**$160,000**
503.0000.04.518.80.41.001	**<= Legacy BARS Account # for Reference**		
CW - Court/Chambers AV systems support - Continuant		$10,000	$10,000
CW - General HW Prof. Svcs. support - Zones/Xiologix		$10,000	$10,000
CW - General Profesional support Services		$10,000	$10,000
CW - IT Managed Service Provider (MSP/Avasek)		$120,000	$120,000
CW - SharePoint support Services		$10,000	$10,000

2027/2028 Budget Detail
Administrative Services - Information Technology
Ongoing Budget

		Year 2027	Year 2028
503.5030000.04.5188000.541090.	**Software as a Subscription**	**$1,112,675**	**$1,531,475**
503.0000.04.518.80.41.090	**<= Legacy BARS Account # for Reference**		
AD - GASB Acct. Debtbook - 5th Asset Inc.		$20,000	$20,000
CM - PMP - Monday.com		$3,000	$3,000
CM - Survey subs. Tool - SurveyMonkey		$600	$600
CM - Website Accessibility - CivicPlus		$33,700	$33,700
New - CivicPlus Website		$11,465	$11,465
CW - Adobe Acrobat - Adobe/Zones		$17,000	$17,000
CW - Bulk email services - Mailchimp		$1,800	$1,800
CW - Devolutions Remote Desktop Manage		$1,000	$1,000
CW - Domain registration - Go Daddy, Dreamhost		$500	$500
CW - DRaaS, offsite DR - Flexential / Azure Site Recovery		$70,000	$70,000
CW - EDR Security sys. & SOC Services - Crowdstrike		$80,000	$80,000
CW - Email Archive system - Arectera/Zones		$10,000	$10,000
CW - Email SPAM Security awareness - KnowBe4		$10,000	$10,000
CW - IT Monitor Tools - checkmk		$5,000	$5,000
CW - M365 Cloud backup - Rubrik/CDWG		$12,000	$12,000
CW - Manage Engine Endpoint Central -Zoho		$14,000	$14,000
CW - Manage Engine ServiceDesk -Zoho		$12,000	$12,000
CW - Microsoft 365 annual Licenses - Microsoft/LiftOff		$160,000	$160,000
CW - Microsoft Sentinel SIEM / Log Aggregation - Microsoft		$6,000	$6,000
CW - Microsoft Server, Cals, SQL Licenses - Microsoft/Zones		$112,400	$112,400
CW - MYLakewood311-CRM - Accela		$20,000	$20,000
CW - Network 2FA - Safenet/Thales/CDWG		$15,200	$15,200
New - CW - Network 2FA - Safenet/Thales/CDWG (Not Needed with FIDO Implementation)		$0	($15,200)
CW - OnPrem Network backup software - Veeam/Xiologix		$8,000	$8,000
CW - PaperCut Printing utility - KelleyCreate		$4,000	$4,000
CW - Password Vault - Passbolt		$500	$500
CW - Social Media Archive subsc. - lrch. Social/Civicplus		$9,000	$9,000
CW - Text Message Archiving - Smarsh		$10,450	$10,450
CW - Video Conferencing - Zoom		$10,000	$10,000
CW - Video Surveillance management - Verkada/CDWG		$25,000	$25,000
CW - Web Firewall Services - SharkGate		$360	$360
CW - Web Security Certification - GoDaddy		$300	$300
CW - Websites hosting services - DreamHost		$3,000	$3,000
HR - AD/SSO integeration - NeoGov		$3,500	$3,500
HR - Insight Onboarding - NeoGov		$12,000	$12,000
HR - Learn Training SW - NeoGov		$20,000	$20,000
New - HR - Learn Training SW - NeoGov		($20,000)	($20,000)
HR - Recruiting / GovJobs - NeoGov		$2,500	$2,500
LG - Case Mgmnet - LexisNexis		$14,500	$14,500
LG - PRA Mgmnt, Review, redaction - NextGen/Civicplus		$31,000	$31,000
MC - E-Docs / Forms - Omiga Ocourt		$8,000	$8,000
MC - Probation Case Management - TylerTech		$1,500	$1,500
MC- Document Management System - GRM/V-vault		$35,000	$35,000
PD - American messaging Curier service		$2,000	$2,000
PD - Cradlepoint Device mon./manag. - Always connect		$19,000	$19,000
PD - Evidence Management System - FileOnQ		$18,000	$18,000
PD - Law enforcement policy Manuals Lexipol		$30,000	$30,000
PD - Linux Network - Linux		$10,000	$10,000
PD - Online Investigation - leads online		$10,000	$10,000

2027/2028 Budget Detail
Administrative Services - Information Technology
Ongoing Budget

		Year 2027	Year 2028
503.5030000.04.5188000.541090.	**Software as a Subscription** (continued)		
503.0000.04.518.80.41.090	**<= Legacy BARS Account # for Reference**		
PD - Power Policy - PowerDMS/NeoGov		$11,000	$11,000
PD - Power Ready / PowerFTO - PowerDMS/NeoGov		$6,500	$6,500
PD - Power Standards - PowerDMS/NeoGov		$1,000	$1,000
PD - Power Time - PowerDMS/NeoGov		$6,500	$6,500
PD - Software for Background check		$1,200	$1,200
PK - Boat launch station - Ventek		$2,500	$2,500
PK - Recreation Management System - ActiveNetworks		$20,000	$20,000
PPW - AI Permit Assist - Binoloop		$25,200	$25,200
PPW - AutocAD Engr. - DLT Solutions		$25,000	$25,000
PPW - Bluebeam DWG reviewing tool - Arkance		$9,500	$9,500
PPW - File sharing - DropBox		$2,500	$2,500
PPW - Permit Management System - Clarity		$69,000	$69,000
PPW - Rental Housing Safety Prog - RHSP/Tolemi		$41,000	$41,000
PPW - Short Term Rental Monitoring - Granicus		$8,500	$8,500
Flock Cameras Subscription Period 11/1/2028 - 10/30/2028 and Includes:		$0	$434,000
Flock Safety Platform - Essentials Qty 1			
Flock Safety Flock OS - Enhanced LPR Upgrade Qty 1			
Flock Safety LPR Products - Flock Safety LPR, fka Falcon Qty 56			
Flock Safety Video Products - Flock Safety Video Camera PTZ w/LTE Service fka Condor Qty 2			
Flock Safety Professional Services - Subscription - Electrical Implemenation Qty 2			
503.5030000.04.5188000.542001.	**Telecommunications**	**$313,220**	**$313,220**
503.0000.04.518.80.42.001	**<= Legacy BARS Account # for Reference**		
CH - Cellular Services - At&T/Tmobile		$62,000	$62,000
CW - Other Comm. Expenses		$30,000	$30,000
CW - Phone Services POTs lines - Lumen		$18,000	$18,000
CW - Phone Services SIP/DIDs - Zayo		$22,000	$22,000
CW - Primary ISP - Verizon DIA 1G		$21,000	$21,000
CW - Secondary ISP - Optic/Lumen		$20,000	$20,000
PD - Cellmodems in car - TMobile		$56,000	$56,000
PD - Cellphones - TMobile		$62,000	$62,000
PD - Cellular Services - AT&T		$1,000	$1,000
PD - Investigation Cell-phones/IOT devices - Verizon		$15,000	$15,000
PD - iSAT - Mackay Comm.		$720	$720
PD - TV service		$2,500	$2,500
PK - In Car GPS Services		$3,000	$3,000
503.5030000.04.5188000.543001.	**Transportation**	**$1,000**	**$1,000**
503.0000.04.518.80.43.001	**<= Legacy BARS Account # for Reference**		
CW - Conference & Training Travel Fare		$1,000	$1,000
- Airfare and transportation costs for staff attending conferences, certifications, and job related training.			
503.5030000.04.5188000.543002.	**Lodging**	**$1,250**	**$1,250**
503.0000.04.518.80.43.002	**<= Legacy BARS Account # for Reference**		
CW - Overnight Lodging		$1,250	$1,250
503.5030000.04.5188000.543004.	**Conference Meals**	**$500**	**$500**
503.0000.04.518.80.43.004	**<= Legacy BARS Account # for Reference**		
CW - Per Diem		$500	$500

2027/2028 Budget Detail
Administrative Services - Information Technology
Ongoing Budget

			Year 2027	Year 2028
503.5030000.04.5188000.548002.	**Computer Hardware Maintenance**		**$125,000**	**$125,000**
503.0000.04.518.80.48.002	**<= Legacy BARS Account # for Reference**			
CW - Badge printer maintenance - BadgePass			$2,000	$2,000
CW - Firewalls/VPNs - Fortigate/Xiologix			$10,000	$10,000
CW - Network Storage system - Xiologix			$50,000	$50,000
CW - Network/WiFi Switches - Xiologix			$25,000	$25,000
CW - Other HW Maintenance and repairs			$20,000	$20,000
CW - Servers/Hosts Maint. Support - Xiologix			$18,000	$18,000
503.5030000.04.5188000.548003.	**Computer Software Maintenance**		**$994,995**	**$994,995**
503.0000.04.518.80.48.003	**<= Legacy BARS Account # for Reference**			
AD - Tax and License Compliance Software			$1,600	$1,600
AD - Tyler Technology Financial System - Tyler Tech			$85,000	$85,000
AD - Tyler Technology Munis ERP Financial system - Tyler Tech			$187,000	$187,000
CW - E-mail Archive - Veritas Aarctera E-Vault - Zones			$13,000	$13,000
CW - RecoverPoint Replication - EMC - Xiologix			$7,000	$7,000
HR - Access Control System -Lendel -EPI			$1,500	$1,500
LG - Case Management system (LawBase) - Synaptec			$3,500	$3,500
LG - Cerberus FTP - Advanced Systems Concept			$4,000	$4,000
MC - Court Audio recording sys - AV Capture All			$3,500	$3,500
PD - Biometric Identity Verif.n & Enrol. - Fingerprint Scanner			$1,200	$1,200
PD - BluePeak Skills Manager			$12,500	$12,500
PD - Crimereports Community Engagement			$7,200	$7,200
PD - Digital forensic SW - Cellebrite			$22,500	$22,500
PD - IAPro/BlueTeam next gen Licenses - Versaterm			$2,500	$2,500
PD - Netmotion VPN (Absoulute SW) - CDWG			$21,000	$21,000
PD - Oxygen Forensic CellPhone Data Ext.			$1,000	$1,000
PD - Planit Messaging			$3,000	$3,000
PD - Property & Ownership Search Engine - Realquest			$300	$300
PPW - Geographic Info. System - GIS			$13,000	$13,000
PPW - Pavement Management SW - DevMeca			$4,000	$4,000
AXON Cameras Subscription:	Annual Cost		**$600,695**	**$600,695**
PD - Axon Auto Translate unlt. Svcs - Axon		$25,000		
PD - Axon Basic+Pro licenses - Axon		$8,300		
PD - Axon Evidance.com added storage - Axon		$17,000		
PD - Axon Fleet 3 in car cameras -66 - Axon		$105,000		
PD - Axon Interview room - 7 - Axon		$26,000		
PD - Axon Officer Safety 7 plan -body cam + 100 - Axon		$290,000		
PD - Axon Sidearm Sensor - Axon		$3,000		
PD - Axon Additional Fleet 3 In-Car Cameras		$42,465		
PD - Axon Additional License & Storage Usage		$47,600		
PD - Axon Taser CEW Starter + Battery, Warranty, Training		$5,950		
PD - Axon GeoTab Vehicle		$30,380		
503.5030000.04.5188000.549001.	**Membership Dues**		**$1,800**	**$1,800**
503.0000.04.518.80.49.001	**<= Legacy BARS Account # for Reference**			
CW - ACCIS			$300	$300
CW - MS-ISAC			$1,500	$1,500
503.5030000.04.5188000.549003.	**Registration**		**$12,750**	**$12,750**
503.0000.04.518.80.49.003	**<= Legacy BARS Account # for Reference**			
CW - ACCIS Conference			$600	$600
CW - Digital Summit			$150	$150
CW - Team Training (IT Security/ ITIL)			$12,000	$12,000
503.5030000.04.5188000.549004.	**Subscriptions**		**$360**	**$360**
503.0000.04.518.80.49.004	**<= Legacy BARS Account # for Reference**			
CW - Lobby Music Services - Pandora			$360	$360

2027/2028 Budget Detail
Administrative Services - Information Technology
1-Time Budget

		Year 2027	Year 2028
		$365,350	$279,000
503.5030015.04.5188000.535030.	Computer Replacement	$187,000	$152,000
503.0015.04.518.80.35.030	<= Legacy BARS Account # for Reference		
New - Replace Ruggedized Laptops (29 in 2027 / 10 in 2028)		$145,000	$50,000
New - Replace Laptops (21 in 2027 / 50 in 2028)		$42,000	$102,000
503.5030072.04.5188000.535030.		$0	$7,000
503.0072.04.518.80.35.030	<= Legacy BARS Account # for Reference		
New - Update 2-Factor Authentication		$0	$7,000
503.5030073.04.5188000.535030.		$96,000	$120,000
503.0073.04.518.80.35.030	<= Legacy BARS Account # for Reference		
New - Replace Network Switches		$96,000	$120,000
503.5030073.04.5188000.535030.		$45,000	$0
503.0073.04.518.80.35.030	<= Legacy BARS Account # for Reference		
New - Replace Phone System		$45,000	$0
503.5030075.04.5188000.541001.		$37,350	$0
503.0075.04.518.80.41.001	<= Legacy BARS Account # for Reference		
New - CivicPlus Website Implementation		$37,350	$0

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Budget Detail
Human Resources

2027/2028 Budget Detail
Human Resources
Ongoing Budget

		Year 2027	Year 2028
		$45,260	$45,260
001.0010000.09.5181000.531001.	**Office & Operating Supplies**	**$2,600**	**$2,600**
001.0000.09.518.10.31.001	**<= Legacy BARS Account # for Reference**		
Basic Operating Supplies		$1,700	$1,700
Volunteer Recognition Event - Supplies and Raffle Prizes		$400	$400
Safety Program Supplies and Prizes		$500	$500
001.0010000.09.5181000.531005.	**Meeting Meals**	**$2,580**	**$2,580**
001.0000.09.518.10.31.005	**<= Legacy BARS Account # for Reference**		
Lunches/Refreshments For Interview Panels		$2,580	$2,580
001.0010000.09.5181000.541001.	**Professional Services**	**$28,500**	**$28,500**
001.0000.09.518.10.41.001	**<= Legacy BARS Account # for Reference**		
Benefit Administration - HSA/FSA		$4,800	$4,800
Background Checks		$2,600	$2,600
Employee Recognition Events - Catering and Venue Rental		$8,100	$8,100
Workshop Trainers		$3,000	$3,000
Mandatory Medical Services		$10,000	$10,000
001.0010000.09.5181000.541010.	**Employee Training**	**$500**	**$500**
001.0000.09.518.10.41.010	**<= Legacy BARS Account # for Reference**		
General Session webinars and classes		$500	$500
001.0010000.09.5181000.543001.	**Transportation Charges**	**$500**	**$500**
001.0000.09.518.10.43.001	**<= Legacy BARS Account # for Reference**		
National or Regional HR Association Conference Airfare		$500	$500
001.0010000.09.5181000.543002.	**Lodging Charges**	**$2,600**	**$2,600**
001.0000.09.518.10.43.002	**<= Legacy BARS Account # for Reference**		
Association of Washington Cities Labor Relations Institute - 2 Employees		$800	$800
National or Regional HR Association Conference		$1,000	$1,000
Washington Public Employees Labor Relations Association Fall Conference - 2 Employees		$800	$800
001.0010000.09.5181000.543003.	**Mileage Reimbursements**	**$1,000**	**$1,000**
001.0000.09.518.10.43.003	**<= Legacy BARS Account # for Reference**		
Assoc. Of Washington Cities Labor Relations Institute - 2 Employees		$400	$400
Washington Public Employees Labor Relations Association Fall Conference - 2 Employees		$400	$400
AWC Member Expo		$200	$200
001.0010000.09.5181000.543004.	**Conference Meals**	**$600**	**$600**
001.0000.09.518.10.43.004	**<= Legacy BARS Account # for Reference**		
Meals For Conferences Listed Above		$600	$600
001.0010000.09.5181000.544001.	**Advertising**	**$300**	**$300**
001.0000.09.518.10.44.001	**<= Legacy BARS Account # for Reference**		
Specialty Ads For Specific Jobs		$300	$300

2027/2028 Budget Detail
Human Resources
Ongoing Budget

		Year 2027	Year 2028
001.0010000.09.5181000.549001.	**Memberships/Dues**	**$750**	**$750**
001.0000.09.518.10.49.001	**<= Legacy BARS Account # for Reference**		
Public Employer Labor Relations Association - 2 Employees		$450	$450
Society for Human Resources Management		$300	$300
001.0010000.09.5181000.549003.	**Registration**	**$1,600**	**$1,600**
001.0000.09.518.10.49.003	**<= Legacy BARS Account # for Reference**		
Assoc. Of Washington Cities Labor Relations Institute 2 Employees		$0	$0
Civil Service Training		$100	$100
National or Regional HR Association Conference		$800	$800
Washington Public Employees Labor Relations 2 Employees		$700	$700
001.0010000.09.5181000.549004.	**Subscription**	**$280**	**$280**
001.0000.09.518.10.49.004	**<= Legacy BARS Account # for Reference**		
Summit Law Subscription		$280	$280
001.0010000.09.5189100.531009.	**Wellness Program**	**$2,500**	**$2,500**
001.0000.09.518.91.31.009	**<= Legacy BARS Account # for Reference**		
Promotion Of Healthy Diet And Exercise		$2,500	$2,500
001.0010000.09.5189100.543002.	**Lodging**	**$400**	**$400**
001.0000.09.518.91.43.002	**<= Legacy BARS Account # for Reference**		
Wellness Program Lodging		$400	$400
001.0010000.09.5189100.543003.	**Mileage Reimbursements**	**$200**	**$200**
001.0000.09.518.91.43.003	**<= Legacy BARS Account # for Reference**		
Healthy Worksite Summit		$200	$200
001.0010000.09.5189100.549003.	**Registration**	**$200**	**$200**
001.0000.09.518.91.49.003	**<= Legacy BARS Account # for Reference**		
Wellness Program Registration		$200	$200
001.0010000.09.5189100.543004.	**Conference Meals**	**$150**	**$150**
001.0000.09.518.91.43.004	**<= Legacy BARS Account # for Reference**		
Healthy Worksite Summit		$150	$150

2027/2028 Budget Detail
Risk Management
Ongoing Budget

		Year 2027	Year 2028
		$4,225,220	$4,227,830
504.5040000.09.5181100.531010.	**Safety Supplies**	**$6,000**	**$6,000**
504.0000.09.518.11.31.010	**<= Legacy BARS Account # for Reference**		
Safety Supplies To Stock Safety Cabinets		$6,000	$6,000
504.5040000.09.5181100.541001.	**Professional Services**	**$1,080**	**$1,080**
504.0000.09.518.11.41.001	**<= Legacy BARS Account # for Reference**		
AWC Drug & Alcohol Testing Consortium		$1,080	$1,080
504.5040000.09.5181100.543002.	**Mileage Reimbursements**	**$400**	**$400**
504.0000.09.518.11.43.002	**<= Legacy BARS Account # for Reference**		
Safety/Risk Mgmt Training		$400	$400
504.5040000.09.5181100.548001.	**Repairs & Maintenance**	**$1,000**	**$1,000**
504.0000.09.518.11.48.001	**<= Legacy BARS Account # for Reference**		
Maintenance of AED (Automated External Defibrillator Units)		$1,000	$1,000
504.5040000.09.5181100.549003.	**Registration**	**$1,000**	**$1,000**
504.0000.09.518.11.49.003	**<= Legacy BARS Account # for Reference**		
Safety/Risk Mgmt Training		$1,000	$1,000
504.5040000.09.5181200.541001.	**Professional Services**	**$121,800**	**$124,410**
504.0000.09.518.12.41.001	**<= Legacy BARS Account # for Reference**		
Assoc. Washington Cities Workers Comp Retro Program		$33,000	$33,000
New - Assoc. Washington Cities Workers Comp Retro Program		$36,240	$38,050
Ready Rebound/Tactical Athlete		$32,560	$33,360
City-Wide Training Including Diversity, Equity & Inclusion		$20,000	$20,000
504.5040000.09.5183100.546001.	**WCIA Assessment**	**$3,633,940**	**$3,633,940**
504.0000.09.518.31.46.001	**<= Legacy BARS Account # for Reference**		
Auto Physical Damage		$36,300	$36,300
Auto Physical Damage		$20,000	$20,000
Boiler & Machinery		$7,571	$7,571
Crime & Fidelity		$1,245	$1,245
Liability		$3,142,963	$3,142,963
Liability		($7,646)	($7,646)
Property		$422,823	$422,823
Property		$7,646	$7,646
Storage Tank		$3,038	$3,038
504.5040000.09.5183500.548001.	**Repairs & Maintenance**	**$240,000**	**$240,000**
504.0000.09.518.35.48.001	**<= Legacy BARS Account # for Reference**		
Repair Claims - Police (offset by insurance recoveries)		$200,000	$200,000
Repairs within Deductible		$40,000	$40,000
504.5040000.09.5183900.548001.	**Repairs & Maintenance**	**$220,000**	**$220,000**
504.0000.09.518.39.48.001	**<= Legacy BARS Account # for Reference**		
Repair Claims - General Operations (offset by insurance recoveries)		$200,000	$200,000
Repairs within Deductible		$20,000	$20,000

2027/2028 Budget Detail
Risk Management
1-Time Budget

		Year 2027	Year 2028
		$6,000	$0
504.5040000.09.5181100.548001.	**Repairs & Maintenance**	**$6,000**	**$0**
504.0000.09.518.11.48.001	**<= Legacy BARS Account # for Reference**		
New - Maintenance of AED (Automated External Defibrillator Units), Purchase of two complete units and cases in 2027, and replace expired batteries & pads.		$6,000	$0

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Budget Detail
Legal

2027/2028 Budget Detail
Legal - Civil Legal Services
Ongoing Budget

		Year 2027	Year 2028
		$36,240	$36,240
001.0010000.06.5153000.531001.	**Office & Operating Supplies**	**$125**	**$125**
001.0000.06.515.30.31.001	**<= Legacy BARS Account # for Reference**		
General Office Supplies		$125	$125
001.0010000.06.5153000.541001.	**Professional Services**	**$28,125**	**$28,125**
001.0000.06.515.30.41.001	**<= Legacy BARS Account # for Reference**		
Court Reporter Services		$2,500	$2,500
Independent Civil Legal Counsel		$20,500	$20,500
Labor Attorney Fees		$2,000	$2,000
Court Filing Fees, Copies, Legal Messanger Services		$3,125	$3,125
001.0010000.06.5153000.543002.	**Lodging**	**$1,400**	**$1,400**
001.0000.06.515.30.43.002	**<= Legacy BARS Account # for Reference**		
Washington State Association Of Municipal Attorneys Fall Conference (2 Attorneys)		$700	$700
Washington State Association Of Municipal Attorneys Spring Conference		$700	$700
001.0010000.06.5153000.543003.	**Mileage**	**$250**	**$250**
001.0000.06.515.30.43.003	**<= Legacy BARS Account # for Reference**		
Mileage		$250	$250
001.0010000.06.5153000.543004.	**Conference Meals**	**$350**	**$350**
001.0000.06.515.30.43.004	**<= Legacy BARS Account # for Reference**		
Washington State Association Of Municipal Attorneys Fall Conference (2 Attorneys)		$175	$175
Washington State Association Of Municipal Attorneys Spring Conference (2 Attorneys)		$175	$175
001.0010000.06.5153000.543005.	**Parking**	**$100**	**$100**
001.0000.06.515.30.43.005	**<= Legacy BARS Account # for Reference**		
Parking Reimbursements		$100	$100
001.0010000.06.5153000.549001.	**Memberships & Dues**	**$1,760**	**$1,760**
001.0000.06.515.30.49.001	**<= Legacy BARS Account # for Reference**		
Public Notary		$160	$160
Tacoma-Pierce County Bar Association (2 Attorneys)		$240	$240
Washington State Association Of Municipal Attorneys (2 Attorneys)		$130	$130
Washington State Bar Association (2 Attorneys)		$1,230	$1,230
001.0010000.06.5153000.549003.	**Registration**	**$3,630**	**$3,630**
001.0000.06.515.30.49.003	**<= Legacy BARS Account # for Reference**		
Continuing Legal Education Credits and Civil Legal Support Training		$2,230	$2,230
Washington State Association Of Municipal Attorneys Fall (2 Attorneys)		$700	$700
Washington State Association Of Municipal Attorneys Spring Conference (2 Attorneys)		$700	$700

2027/2028 Budget Detail
Legal - Criminal Prosecution Services
Ongoing Budget

		Year 2027	Year 2028
		$0	$0
001.0010000.06.5153100.531001.	Office & Operating Supplies	$0	$0
001.0000.06.515.31.31.001	<= Legacy BARS Account # for Reference		
~~File Folders, Labels, Pens, Etc.~~		~~$0~~	~~$0~~
001.0010000.06.5153100.543002.	Lodging	$0	$0
001.0000.06.515.31.43.002	<= Legacy BARS Account # for Reference		
~~Washington State Association Of Municipal Attorneys Fall Conference~~		~~$0~~	~~$0~~
~~Washington State Association Of Municipal Attorneys Spring Conference~~		~~$0~~	~~$0~~
001.0010000.06.5153100.549001.	Memberships & Dues	$0	$0
001.0000.06.515.31.49.001	<= Legacy BARS Account # for Reference		
~~Pierce County Legal Information Network Exchange~~		~~$0~~	~~$0~~
~~Tacoma-Pierce County Bar Association~~		~~$0~~	~~$0~~
~~Washington State Association of Municipal Attorneys~~		~~$0~~	~~$0~~
~~Washington State Bar Association~~		~~$0~~	~~$0~~
001.0010000.06.5153100.549003.	Registration	$0	$0
001.0000.06.515.31.49.003	<= Legacy BARS Account # for Reference		
~~Washington State Association of Municipal Attorneys Fall Conference~~		~~$0~~	~~$0~~
~~Washington State Association of Municipal Attorneys Spring Conference~~		~~$0~~	~~$0~~

2027/2028 Budget Detail
Legal - City Clerk
Ongoing Budget

		Year 2027	Year 2028
		$44,600	**$44,600**
001.0010000.06.5143000.531001.	**Office & Operating Supplies**	**$100**	**$100**
001.0000.06.514.30.31.001	**<= Legacy BARS Account # for Reference**		
General Office Supplies		$100	$100
001.0010000.06.5143000.541001.	**Professional Services**	**$33,000**	**$33,000**
001.0000.06.514.30.41.001	**<= Legacy BARS Account # for Reference**		
Access Records Management		$23,000	$23,000
Lakewood Municipal Code Codification		$10,000	$10,000
001.0010000.06.5143000.543002.	**Lodging Charges**	**$1,530**	**$1,530**
001.0000.06.514.30.43.002	**<= Legacy BARS Account # for Reference**		
Washington Municipal Clerks Association Regional Conference (2 Attendees)		$880	$880
Washington Association of Public Records Fall & Spring Conference (2 Attendees)		$650	$650
001.0010000.06.5143000.543004.	**Conference Meals**	**$700**	**$700**
001.0000.06.514.30.43.004	**<= Legacy BARS Account # for Reference**		
Washington Municipal Clerks Association Annual Conference (2 Attendees)		$400	$400
Washington Association of Public Records Fall & Spring Conference (2 Attendees)		$300	$300
001.0010000.06.5143000.544001.	**Advertising**	**$6,250**	**$6,250**
001.0000.06.514.30.44.001	**<= Legacy BARS Account # for Reference**		
Daily Journal of Commerce		$1,000	$1,000
Tacoma News Tribune		$5,250	$5,250
001.0010000.06.5143000.549001.	**Membership Dues**	**$1,070**	**$1,070**

2027/2028 Budget Detail
Legal - City Clerk/Elections
Ongoing Budget

		Year 2027	Year 2028
		$180,000	$110,000
001.0010000.06.5144000.541001.	**Professional Services**	**$180,000**	**$110,000**
001.0000.06.514.40.41.001	**<= Legacy BARS Account # for Reference**		
General Election		$28,000	$0
Primary Election		$42,000	$0

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Budget Detail
Municipal Court

2027/2028 Budget Detail
Municipal Court
Ongoing Budget

		Year 2027	Year 2028
		$99,300	$99,300
001.0010000.02.5125110.511002.	**Court Overtime**	**$2,000**	**$2,000**
001.0000.02.512.50.11.002	**<= Legacy BARS Account # for Reference**		
Court Staff Overtime		$2,000	$2,000
001.0010000.02.5125110.511004.	**Court Overtime - Security & Transport**	**$14,000**	**$14,000**
001.0000.02.512.50.11.004	**<= Legacy BARS Account # for Reference**		
Court Security and Court Transport Costs		$14,000	$14,000
001.0010000.02.5125110.531001.	**Office & Operating Supplies**	**$3,000**	**$3,000**
001.0000.02.512.50.31.001	**<= Legacy BARS Account # for Reference**		
Judge and Court Office Supplies		$3,000	$3,000
001.0010000.02.5125110.541001.	**Professional Services**	**$2,500**	**$2,500**
001.0000.02.512.50.41.001	**<= Legacy BARS Account # for Reference**		
Jury Summons and Shredding Services		$2,500	$2,500
001.0010000.02.5125110.543002.	**Lodging**	**$1,500**	**$1,500**
001.0000.02.512.50.43.002	**<= Legacy BARS Account # for Reference**		
Administrative Office Of Courts		$500	$500
District Municipal Court Judges Assoc.		$500	$500
Judicial Conference		$500	$500
001.0010000.02.5125110.543004.	**Conference meals**	**$350**	**$350**
001.0000.02.512.50.43.004	**<= Legacy BARS Account # for Reference**		
Meals for conferences		$350	$350
001.0010000.02.5125110.549001.	**Memberships & Dues**	**$1,720**	**$1,720**
001.0000.02.512.50.49.001	**<= Legacy BARS Account # for Reference**		
District Municipal Court Judges Assoc.		$1,000	$1,000
District Municipal Court Managers Assoc.		$150	$150
Increase in Membership Dues		$570	$570
001.0010000.02.5125110.549003.	**Registration**	**$600**	**$600**
001.0000.02.512.50.49.003	**<= Legacy BARS Account # for Reference**		
Staff Training For Mandated Law Changes		$600	$600
001.0010000.02.5125110.549005.	**Printing & Binding**	**$150**	**$150**
001.0000.02.512.50.49.005	**<= Legacy BARS Account # for Reference**		
Printing & Binding		$150	$150
001.0010000.02.5125120.511012.	**Pro-Tem Judge**	**$18,100**	**$18,100**
001.0000.02.512.51.11.012	**<= Legacy BARS Account # for Reference**		
Pro-Tem Judge		$18,100	$18,100
001.0010000.02.5125120.549007.	**Witness Fees**	**$1,000**	**$1,000**
001.0000.02.512.51.49.007	**<= Legacy BARS Account # for Reference**		
Witness Fees		$1,000	$1,000
001.0010000.02.5125120.549008.	**Jury Fees**	**$2,000**	**$2,000**
001.0000.02.512.51.49.008	**<= Legacy BARS Account # for Reference**		
Fees Paid To Jurors		$2,000	$2,000

2027/2028 Budget Detail
Municipal Court
Ongoing Budget

		Year 2027	Year 2028
		$99,300	$99,300
001.0010000.02.5125120.549009.	**Interpreter Fees**	**$33,900**	**$33,900**
001.0000.02.512.51.49.009	**<= Legacy BARS Account # for Reference**		
Payments To Interpreters Required For Court		$33,900	$33,900
001.0010000.02.5233000.531001.	**Office & Operating Supplies**	**$1,000**	**$1,000**
001.0000.02.523.30.31.001	**<= Legacy BARS Account # for Reference**		
Probation/Work Crew/Court Compliance Officers		$1,000	$1,000
001.0010000.02.5233000.531008.	**Uniforms**	**$1,400**	**$1,400**
001.0000.02.523.30.31.008	**<= Legacy BARS Account # for Reference**		
Uniforms for Court Compliance Officers		$1,400	$1,400
001.0010000.02.5233000.535001.	**Small Tools & Minor Equipment**	**$750**	**$750**
001.0000.02.523.30.35.001	**<= Legacy BARS Account # for Reference**		
Alternative Sentencing Equipment		$750	$750
001.0010000.02.5233000.541001.	**Professional Services**	**$13,005**	**$13,005**
001.0000.02.523.30.41.001	**<= Legacy BARS Account # for Reference**		
Electronic Home Monitoring		$0	$0
Probation & Alternative Sentence - Urine Analysis		$13,005	$13,005
001.0010000.02.5233000.543002.	**Lodging**	**$1,000**	**$1,000**
001.0000.02.523.30.43.002	**<= Legacy BARS Account # for Reference**		
Lodging For Conference		$1,000	$1,000
001.0010000.02.5233000.543004.	**Conference meals**	**$250**	**$250**
001.0000.02.523.30.43.004	**<= Legacy BARS Account # for Reference**		
Conference meals for Court Compliance Officers		$250	$250
001.0010000.02.5233000.547004.	**Sewer Charges**	**$0**	**$0**
001.0000.02.523.30.47.004	**<= Legacy BARS Account # for Reference**		
Port-O-Let Services		$0	$0
001.0010000.02.5233000.549001.	**Memberships & Dues**	**$75**	**$75**
001.0000.02.523.30.49.001	**<= Legacy BARS Account # for Reference**		
Misdemeanant Corrections Association Dues		$75	$75
001.0010000.02.5233000.549003.	**Registration**	**$1,000**	**$1,000**
001.0000.02.523.30.49.003	**<= Legacy BARS Account # for Reference**		
Alternative Sentencing And Probation Training		$1,000	$1,000

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Budget Detail
Police

2027/2028 Budget Detail
Police - Command/Command
Ongoing Budget

		Year 2027	Year 2028
		$3,928,154	$4,147,179
001.0010000.15.5211000.511002.	**Overtime**	**$26,500**	**$26,500**
001.0000.15.521.10.11.002	**<= Legacy BARS Account # for Reference**		
Administrative Overtime		$1,500	$1,500
American Lake & Harry Todd Park		$25,000	$25,000
001.0010000.15.5211000.531001.	**Office & Operating Supplies**	**$20,785**	**$19,020**
001.0000.15.521.10.31.001	**<= Legacy BARS Account # for Reference**		
Bike repairs & misc bike equipment		$1,050	$1,075
Bike Team - Tools		$210	$215
Bike Team - Parts & Supplies (tubes, cables, disc brakes, pads, lube)		$2,100	$2,150
New - Dive Team Tumble & Hydros		$1,500	$1,600
Dive Team -Divator MKII Annual Service Parts Kit #300		$400	$425
Dive Team - Diving Supplies (Batteries, Wax, O-Rings, D-Rings, Etc)		$150	$160
New - Dive Team - Training Course (Dive Rescue 1, Dry Suite, Mask Service & Swiftwater)		$3,000	$1,000
Flashlight Replacements		$800	$800
Forensic Kits		$800	$800
Medals/Award Plaques		$2,000	$2,000
General - Batteries		$1,000	$1,000
General - Paper, Pens, Binders, Clips		$1,000	$1,000
General - Pepper Spray		$450	$450
General - Patches And Pins For Officers		$250	$250
K9 Dog - Food And Vitamins		$3,200	$3,200
Road Flares		$1,000	$1,000
Stock For First Aid Kits In Station Vehicles		$800	$800
Marine Services Officer (MSU) - Sunscreen		$50	$55
Wiper Blades		$500	$500
Citizens Academy		$525	$540
001.0010000.15.5211000.531005.	**Meeting Meals**	**$160**	**$160**
001.0000.15.521.10.31.005	**<= Legacy BARS Account # for Reference**		
Active Shooter Training		$75	$75
Other Training Refreshments		$45	$45
Awards Ceremony		$40	$40
001.0010000.15.5211000.531008.	**Clothing**	**$18,470**	**$15,470**
001.0000.15.521.10.31.008	**<= Legacy BARS Account # for Reference**		
Badges And Emblems For Replacement Jumpsuits		$1,500	$1,500
Clothing For Chaplains		$970	$970
Dress Blues For Lieutenants		$1,500	$1,500
Full Gear For New Hire		$2,500	$2,500
Replacement Bags, Duty Belts, Straps		$3,000	$3,000
MCDT - Demon Gear (Protective wear for CDT deployments) 10 @ $300 per person		$3,000	$0
MCDT - Uniforms		$1,000	$1,000
Bike Team - Uniforms (outfit 6 new team members/person and replacements as needed		$5,000	$5,000
001.0010000.15.5211000.531020.	**Range**	**$96,600**	**$96,600**
001.0000.15.521.10.31.020	**<= Legacy BARS Account # for Reference**		
Ammunition		$68,000	$68,000
Optics		$5,000	$5,000
Pistols		$4,500	$4,500
Rifle Uppers		$7,500	$7,500
Rifles		$3,600	$3,600
Range Supplies		$4,000	$4,000
MCDT munitions (pepperball and hand toss)		$3,000	$3,000
VXR Pepperball ammo (specifically for VKS launcher)		$1,000	$1,000

2027/2028 Budget Detail
Police - Command/Command
Ongoing Budget

		Year 2027	Year 2028
		$3,928,154	$4,147,179
001.0010000.15.5211000.535004.	**Furniture Equipment**	**$1,500**	**$1,500**
001.0000.15.521.10.35.004	**<= Legacy BARS Account # for Reference**		
Ergonomic Retrofits		$1,500	$1,500
001.0010000.15.5211000.535010.	**Public Safety Equipment**	**$6,275**	**$6,275**
001.0000.15.521.10.35.010	**<= Legacy BARS Account # for Reference**		
K9 Training and Tracking Equipment		$1,500	$1,500
Grant Match for Bulletproof Vests		$4,000	$4,000
Icom IC-A14 Transceiver for UAS		$275	$275
Throw ropes for Patrol - Water Rescue		$500	$500
001.0010000.15.5211000.541001.	**Professional Services**	**$373,629**	**$374,329**
001.0000.15.521.10.41.001	**<= Legacy BARS Account # for Reference**		
ABC Legal Messenger		$1,170	$1,170
ACCUPRINT		$3,000	$3,000
Greater Lakes Mental Health Professionals:			
1 DCR (Designated Crisis Responsder)		$191,452	$191,452
1 Care Coordinator		$155,617	$155,617
Less Proposed Human Services Funding Request		($25,000)	($25,000)
New - Includes increased cost of			
Physicals & Behavioral Health Evaluations		$8,000	$8,000
New - Dive Team Yearly Physicals		$1,800	$2,000
K9 Veterinary Exams		$1,000	$1,000
Shredding Services (LeMay Mobile)		$3,150	$3,150
Calibrate/Clean Gas Masks		$1,090	$1,090
Pierce County Fingerpinting		$5,000	$5,000
Credit Report Fees		$1,320	$1,320
Decontamination Services		$1,700	$1,700
Stericycle		$900	$900
Filter And Lead Removal In The Range		$7,500	$7,500
Empty Lead Buckets (Northwest Abatement)		$3,730	$3,730
Boathouse Lease (Boathouse Lease (Total Cost Split with WPFR - 6% Annual Cost Increase))		$6,940	$6,940
New - Boathouse Lease (Total Cost Split with WPFR - 6% Annual Cost Increase)		$2,060	$2,560
WA State Dept of Corrections Work Crews		$3,200	$3,200
001.0010000.15.5211000.541015.	**Alarm Permit Processing Fees**	**$52,500**	**$52,500**
001.0000.15.521.10.41.015	**<= Legacy BARS Account # for Reference**		
Alarm Program Contracted Services (PNAM)		$51,000	$51,000
Banking Fees Associated with Contracted Services (US Bank)		$1,500	$1,500
001.0010000.15.5211000.541070.	**Towing Services**	**$10,000**	**$10,000**
001.0000.15.521.10.41.070	**<= Legacy BARS Account # for Reference**		
Towing Services		$10,000	$10,000
001.0010000.15.5211000.541125.	**Jail Services**	**$1,330,000**	**$1,330,000**
001.0000.15.521.10.41.125	**<= Legacy BARS Account # for Reference**		
Jail Services		$1,330,000	$1,330,000
001.0010000.15.5211000.541126.	**South Sound 911**	**$1,830,170**	**$2,053,210**
001.0000.15.521.10.41.126	**<= Legacy BARS Account # for Reference**		
Communications		$1,446,310	$1,446,310
Communications (Per SS911 Approved Offset)		($223,040)	$0
Records Management System (RMS)		$252,230	$252,230
Records & Permitting		$236,840	$236,840
Warrants		$117,830	$117,830

2027/2028 Budget Detail
Police - Command/Command
Ongoing Budget

		Year 2027	Year 2028
		$3,928,154	$4,147,179

New - Includes 1-time reserves distribution as reduction of $175,410 in 2027.

001.0010000.15.5211000.543001.	**Transportation Charges**	**$500**	**$500**
001.0000.15.521.10.43.001	**<= Legacy BARS Account # for Reference**		
Tolls (Good-to-Go Pass)		$500	$500
001.0010000.15.5211000.543003.	**Mileage Reimbursements**	**$60**	**$60**
001.0000.15.521.10.43.003	**<= Legacy BARS Account # for Reference**		
Travel between City Hall and Police Station		$60	$60
001.0010000.15.5211000.543005.	**Parking Reimbursements**	**$500**	**$500**
001.0000.15.521.10.43.005	**<= Legacy BARS Account # for Reference**		
Parking		$500	$500
001.0010000.15.5211000.549001.	**Memberships & Dues**	**$2,205**	**$2,205**
001.0000.15.521.10.49.001	**<= Legacy BARS Account # for Reference**		
PCPCA Annual Dues		$50	$50
FBI Academy		$90	$90
Police Executive		$220	$220
Chaplain Dues		$125	$125
Notary Public Renewal		$60	$60
Washington Association of Sheriffs		$440	$440
Rotary Club		$310	$310
IACP		$150	$150
PCCFOA		$30	$30
Explosives License Renewal		$25	$25
Amazon Prime Membership		$110	$110
PERF		$200	$200
AHMTA Renewal		$50	$50
FBINAA		$120	$120
FBI -LEEDA		$100	$100
IACP		$100	$100
Lakewood United		$25	$25
001.0010000.15.5211000.549017.	**Miscellaneous**	**$2,100**	**$2,150**
001.0000.15.521.10.49.017	**<= Legacy BARS Account # for Reference**		
Bike Team - Giveaways (stickers and other minor items)		$2,100	$2,150
001.0010000.15.5211000.549005.	**Printing & Binding**	**$4,200**	**$4,200**
001.0000.15.521.10.49.005	**<= Legacy BARS Account # for Reference**		
Search Warrant Forms		$100	$100
Victim Rights Forms		$430	$430
Business Cards		$1,190	$1,190
Officer Notebooks		$1,650	$1,650
Binding of Year-End Reports		$110	$110
Miranda Cards		$275	$275
Plastic Cards (Building Access/Commission Cards)		$165	$165
Printed Envelopes		$280	$280
001.0010000.15.5211000.549020.	**Radio User Fees**	**$152,000**	**$152,000**
001.0000.15.521.10.49.020	**<= Legacy BARS Account # for Reference**		
Radio User Fees - City of Tacoma		$152,000	$152,000

2027/2028 Budget Detail
Police - Command/Command
1-Time Budget

		Year 2027	Year 2028
		$31,200	$13,200
001.0019999.15.5211000.531008.	Clothing	$4,000	$3,100
001.9999.15.521.10.31.008	<= Legacy BARS Account # for Reference		
New - MSU Team - Uniforms (Shirts/Pants/Shorts/Water Shoes)		$1,500	$1,600
New - MSU Team - Concealable Soft Body Armor Level III		$1,000	$1,000
New - Dive Team - Uniforms (Jacket/Hoodie/Shirts/Pants/Shorts/Hat/Shoes)		$1,500	$500
	Public Safety Equipment	$27,200	$10,100
001.9999.15.521.10.35.010	<= Legacy BARS Account # for Reference		
New - Bike Replacement		$7,500	$7,500
New - Dive Team - SCUBA Gear - Mask/Fin/Snorkle/Dry Suit/BCD/Regulators/Gauge Console/Dive Compu		$13,000	$1,500
New - Dive Team - Swiftwater Gear - Helmet/Swiftwater Suit/Vest/Boots/Gloves/Carabiners/Throw Bag/I		$6,000	$400
New - MSU Team - PFD/Auto Inflate PFD/Replacement Cylinders		$500	$500
New - MSU Team - Tie Down Ropes/Bumpers/Misc		$200	$200

2027/2028 Budget Detail

Police - Command/Reimbursements - Vehicle Registration Fee (VRF)

Ongoing Budget

		Year 2027	Year 2028
		$12,000	$12,000
001.0010000.15.5219100.511002.	**Overtime**	**$12,000**	**$12,000**
001.0000.15.521.91.11.002	**<= Legacy BARS Account # for Reference**		
Overtime Funded by Vessel Registration Fees (VRF)		$12,000	$12,000

2027/2028 Budget Detail

Police - Command/Reimbursements - PNW Innocence Lost Task Force (PNILTF)

Ongoing Budget

		Year 2027	Year 2028
		$35,100	$35,100
001.0010000.15.5219400.511002.	**OVERTIME**	**$35,100**	**$35,100**
001.0000.15.521.94.11.002	**<= Legacy BARS Account # for Reference**		
Overtime for FBI - Pacific Northwest Innocence Lost Task Force (PNILTF)		$35,100	$35,100

2027/2028 Budget Detail

Police - Command/Reimbursements - Safe Streets Task Force (SSTF)

Ongoing Budget

		Year 2027	Year 2028
		$17,550	$17,550
001.0010000.15.5219500.511002.	**Overtime**	**$17,550**	**$17,550**
001.0000.15.521.95.11.002	**<= Legacy BARS Account # for Reference**		
Overtime for FBI- Safe Streets Task Force (SSTF)		$17,550	$17,550

2027/2028 Budget Detail
Police - Professional Standards/Training
Ongoing Budget

		Year 2027	Year 2028
		$187,200	$187,200
001.0010000.15.5214000.511002.	**Overtime**	**$14,000**	**$14,000**
001.0000.15.521.40.11.002	**<= Legacy BARS Account # for Reference**		
324 Hrs Of Overtime For Training Instructors And Officers		$14,000	$14,000
001.0010000.15.5214000.511007.	**Holiday Pay Cash Out**	**$5,800**	**$5,800**
001.0000.15.521.40.11.007	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$5,800	$5,800
001.0010000.15.5214000.531005.	**Meeting Meals**	**$1,000**	**$1,000**
001.0000.15.521.40.31.005	**<= Legacy BARS Account # for Reference**		
Meeting Meals For Hosting Outside Trainings		$1,000	$1,000
001.0010000.15.5214000.531008.	**Clothing**	**$300**	**$300**
001.0000.15.521.40.31.008	**<= Legacy BARS Account # for Reference**		
Attire/Gearbags for Instructors		$300	$300
001.0010000.15.5214000.541001.	**Professional Services**	**$8,300**	**$8,300**
001.0000.15.521.40.41.001	**<= Legacy BARS Account # for Reference**		
Psychological Needs Assessments		$2,000	$2,000
Polygraph Examinations/Background Services		$4,000	$4,000
Public Safety Testing (Rental Fees/OT)		$2,300	$2,300
001.0010000.15.5214000.543001.	**Transportation**	**$19,220**	**$19,220**
001.0000.15.521.40.43.001	**<= Legacy BARS Account # for Reference**		
Administrative And Clerical Training		$1,000	$1,000
Assoc. Of Law Enforcement Emergency Response Trainers Conference		$900	$900
Arson Investigation		$1,600	$1,600
Background Investigations		$1,000	$1,000
Crimes Against Children Conference		$550	$550
Crimes Against Women Conference		$550	$550
Forensics Conference		$900	$900
Hits K9 Conference		$960	$960
International Assoc. Of Police Chiefs		$900	$900
International Assoc. For Property & Evidence		$400	$400
International Firearms Safety Evidence		$400	$400
Iapro Professional Standards Conference		$800	$800
Leads Online Investigation Conference		$1,200	$1,200
Officer Involved Shooting Investigations		$1,200	$1,200
Problem Oriented Policing		$800	$800
Rad Tactical And Survival Training		$800	$800
Rad Tactical And Survival Training - Remove		($800)	($800)
Rolling Surveillance		$260	$260
Street Crimes Seminar		$1,200	$1,200
Travel For Background And Recruiting		$2,000	$2,000
Travel For Investigations		$1,000	$1,000
Western States Auto Theft Conference		$350	$350
Aele Conference (Ia)		$500	$500
Traffic Collision Tech/Reconstruction		$200	$200
FBINAA National Conf		$450	$450
FBINAA National Conf - Transportation From/To Airport		$100	$100
Reduce Transportation (from 2025/2026 Budget Reduction)		($9,200)	($9,200)
New - Restore 2025/2026 Budget Reduction		$9,200	$9,200

2027/2028 Budget Detail

Police - Professional Standards/Training

Ongoing Budget

		Year 2027	Year 2028
		$187,200	$187,200
001.0010000.15.5214000.543002.	**Lodging**	**$34,210**	**$34,210**
001.0000.15.521.40.43.002	**<= Legacy BARS Account # for Reference**		
Administrative And Clerical Training		$300	$300
Assoc. Of Law Enforcement Emergency Response Trainers Conference		$600	$600
Animal Control Annual Conference		$600	$600
Arson Investigation		$600	$600
Background Investigations		$1,200	$1,200
Children'S Justice Conference		$1,200	$1,200
Crime Prevention Association Conference		$600	$600
Crimes Against Children Conference		$430	$430
Crimes Against Women Conference		$430	$430
Elder Abuse And Fraud Investigations		$500	$500
EVOC Instructor Update		$600	$600
Firearms Instructor Courses (Rifle And Pistol)		$500	$500
Forensic Computer Analysis		$350	$350
Forensics Conference		$750	$750
Glock Armorer		$500	$500
Hits K9 Conference		$1,500	$1,500
International Assoc. Of Police Chiefs		$1,800	$1,800
International Assoc. For Property & Evidence Conference		$600	$600
International Firearms Safety Evidence		$600	$600
IAPRO Conference		$1,000	$1,000
Internet Crimes Against Children		$900	$900
Leads Online Conference		$1,050	$1,050
Lodging For Backgrounds And Recruiting		$800	$800
Lodging For Investigative Travel		$800	$800
Metro Civil Disturbance Team		$300	$300
Nw Conference On Behavioral Health		$600	$600
Officer Involved Shooting Investigations		$700	$700
Problem Oriented Policing		$800	$800
Reid Interview And Interrogation		$1,000	$1,000
Rolling Surveilance		$600	$600
Street Crimes Seminar		$1,200	$1,200
Washington Association Of Code Enforcement		$700	$700
Washington Behavioral Health		$600	$600
Washington Homicide Investigators Conference		$600	$600
Washington State Crisis Intervention		$500	$500
Washington Association Of Sheriffs & Police Chiefs		$1,300	$1,300
Western States Auto Theft Conference		$800	$800
Wa State Law Enforce. Firearms Instructors Assoc.		$800	$800
Washington State Police Canine Assoc. Conference		$1,600	$1,600
AELE CONFERENCE (IA)		$1,000	$1,000
Traffic Collision Tech/Reconstruction		$1,800	$1,800
FBINAA - National Conference		$600	$600
FBINAA - Washington Chapter Conf		$500	$500
Reduce Lodging (From 2025/2026 Budget Reduction)		($18,900)	($18,900)
New - Restore 2025/2026 Budget Reduction		$18,900	$18,900

2027/2028 Budget Detail
Police - Professional Standards/Training
Ongoing Budget

		Year 2027	Year 2028
		$187,200	$187,200
001.0010000.15.5214000.549001.	**Memberships/Dues**	**$7,620**	**$7,620**
001.0000.15.521.40.49.001	**<= Legacy BARS Account # for Reference**		
Animal Control		$100	$100
Building Inspector Certification		$200	$200
Crime Prevention - Wa St Crime-Free Association		$200	$200
Commercial Vehicle Safety Alliance Operator Cert		$1,600	$1,600
Fbi Law Enforcement Executive Development Assoc.		$100	$100
Fbi National Academy Associates		$90	$90
International Assoc. Of Police Chiefs		$300	$300
International Assoc. For Property & Evidence		$150	$150
International Assoc. For Identification		$80	$80
National & Wa State Tactical Officers Assoc.		$500	$500
Pierce County Police Chiefs Assoc.		$25	$25
Police Executive Research Forum		$100	$100
Service Clubs		$600	$600
Washington Animal Control Assoc.		$200	$200
Washington Homicide Investigators Assoc.		$125	$125
Washington State Police Canine Assoc.		$200	$200
NIAIA Membership		$50	$50
POBITS Background Software		$3,000	$3,000
001.0010000.15.5214000.549003.	**Registration**	**$83,750**	**$83,750**
001.0000.15.521.40.49.003	**<= Legacy BARS Account # for Reference**		
Administrative And Clerical Training		$595	$595
Assoc. Of Law Enforcement Emergency Response Trainers Conference		$500	$500
Animal Control Annual Conference		$400	$400
Arson Investigation		$600	$600
Background Investigations		$700	$700
Traffic Collision Tech/Reconstruction		$800	$800
Child Sexual Abuse Investigations		$300	$300
Childrens' Justice Conference		$1,200	$1,200
Cjtc Interview Techniques		$2,800	$2,800
Crime Prevention Association Conference		$200	$200
Crimes Against Children Conference		$500	$500
Crimes Against Women Conference		$350	$350
Defensive Tactics Instructor Courses		$3,200	$3,200
Elder Abuse And Fraud Investigations		$600	$600
Encounters With Vets In Crisis		$120	$120
EVOC In Service Training (Track Rental)		$300	$300
Evoc Instructor Update		$1,000	$1,000
Firearms Instructor Courses (Rifle And Pistol)		$6,000	$6,000
Forensic Computer Analysis		$745	$745
Forensics Conference		$800	$800
Glock Armorer		$1,000	$1,000
Hits K9 Conference		$960	$960
International Assoc. Of Police Chiefs		$900	$900
International Assoc. For Property & Evidence Conference		$200	$200
International Firearms Safety Evidence		$525	$525
Iapro Conference		$300	$300
Identifying Illness Or Injury By Abuse		$300	$300
Internet Crimes Against Children		$450	$450
Investigations Of Shaken Babies And Head Trauma		$900	$900
Investigations Of Sudden Infant Death Syndrome		$250	$250
Leads Online Conference		$1,200	$1,200
Metro Civil Disturbance Team		$2,100	$2,100
Nw Conference On Behavioral Health		$465	$465
Officer Involved Shooting Investigations		$2,000	$2,000
Problem Oriented Policing		$500	$500
Rad Tactical And Survival Training		$500	$500
Rad Tactical And Survival Training - Remove		($500)	($500)
Reid Interview And Interrogation		$2,000	$2,000

2027/2028 Budget Detail
Police - Professional Standards/Training
Ongoing Budget

		Year 2027	Year 2028
		$187,200	$187,200
Rolling Surveillance		$600	$600
Street Crimes Seminar		$2,800	$2,800
Undercover Investigations		$585	$585
Wa Assoc. Of Ceo Spring One Day		$50	$50
Washington Association Of Code Enforcement		$500	$500
Washington Behavioral Health		$300	$300
Washington Homicide Investigators Conference		$1,100	$1,100
Washington Safety Summit		$200	$200
Washington State Crisis Intervention		$130	$130
Washington Association Of Sheriffs & Police Chiefs		$750	$750
Western States Auto Theft Conference		$500	$500
Wa State Law Enforce. Firearms Instructors Assoc.		$2,550	$2,550
Washington State Police Canine Assoc. Conference		$1,200	$1,200
001.0010000.15.5214000.549003.	**Registration** (continued)		
001.0000.15.521.40.49.003	**<= Legacy BARS Account # for Reference**		
AELE Conference (IA)		$2,500	$2,500
FBINAA National Conf		$375	$375
FBINAA Washington Chapter conf		$250	$250
WASPC Conference		$200	$200
Increase Travel & Training from 2023/2024 Biennium		$10,000	$10,000
SRT - WSTOA SWAT Basic		$1,000	$1,000
SRT - SWAT Week - Camp Rilea or Local		$5,000	$5,000
SRT - Western State Hostage Negotiators Association		$3,300	$3,300
SRT - Crisis Negotiation Level II Course		$1,150	$1,150
SRT - Crisis Negotiation Team Leader Course		$450	$450
SRT - SniperWeek		$3,825	$3,825
SRT - Explosive Breacher Seminar/Advanced Training		$6,380	$6,380
SRT - Tactical Team Leader Course (WSTOA/NTOA/Tap-Rack)		$500	$500
SRT - WSTOA Advanced SWAT		$1,100	$1,100
SRT - NTOA Commander's Course Level 1 or 2		$695	$695
Reduce Registration (from 2025/2026 Budget Reduction)		($45,000)	($45,000)
New - Restore 2025/2026 Budget Reduction		$45,000	$45,000
001.0010000.15.5214000.549005.	**Printing & Binding**	**$1,000**	**$1,000**
001.0000.15.521.40.49.005	**<= Legacy BARS Account # for Reference**		
Printing And Binding		$1,000	$1,000
001.0010000.15.5214000.549006.	**Tuition & Related Fees**	**$12,000**	**$12,000**
001.0000.15.521.40.49.006	**<= Legacy BARS Account # for Reference**		
Criminal Justice Training Center Basic Law Enforcement Academy		$12,000	$12,000
Criminal Justice Training Center Basic Law Enforcement Academy ($8400 per new hire)			

2027/2028 Budget Detail
Police - Patrol/Patrol
Ongoing Budget

		Year 2027	Year 2028
		$676,900	**$672,900**
001.0010000.15.5212200.511002.	**Overtime**	**$322,480**	**$322,480**
001.0000.15.521.22.11.002	**<= Legacy BARS Account # for Reference**		
Overtime for Backfill, Shift Extension and Major Incidents		$322,480	$322,480
001.0010000.15.5212200.511003.	**Comp Time/Cash Out**	**$54,000**	**$54,000**
001.0000.15.521.22.11.003	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$54,000	$54,000
001.0010000.15.5212200.511005.	**On Call Pay**	**$2,000**	**$2,000**
001.0000.15.521.22.11.005	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$2,000	$2,000
001.0010000.15.5212200.511006.	**Holiday Premium Pay**	**$160,000**	**$160,000**
001.0000.15.521.22.11.006	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$160,000	$160,000
001.0010000.15.5212200.511007.	**Holiday Pay**	**$100,000**	**$100,000**
001.0000.15.521.22.11.007	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$100,000	$100,000
001.0010000.15.5212200.531008.	**Clothing**	**$17,620**	**$17,620**
001.0000.15.521.22.31.008	**<= Legacy BARS Account # for Reference**		
Gear Replacement for Patrol Officers		$8,000	$8,000
Jumpsuit Replacements for Patrol Officers		$9,620	$9,620
001.0010000.15.5212200.535010.	**Public Safety Equipment**	**$15,800**	**$11,800**
001.0000.15.521.22.35.010	**<= Legacy BARS Account # for Reference**		
Ballistic Shield - 1 each year		$3,200	$3,200
Bullet Proof Vests 50% Match for BVP Grant		$5,000	$5,000
First Aid kit		$1,000	$1,000
Tourniquets		$600	$600
Mobile ID Units		$2,000	$2,000
Bonowi Batons with Cam Lock Holsters Qty 20		$4,000	$0
001.0010000.15.5212200.541001.	**Professional Services**	**$5,000**	**$5,000**
001.0000.15.521.22.41.001	**<= Legacy BARS Account # for Reference**		
Bioclean Decontamination of PD Vehicles		$5,000	$5,000

2027/2028 Budget Detail
Police - Criminal Investigations/Investigations
Ongoing Budget

		Year 2027	Year 2028
		$187,380	$187,380
001.0010000.15.5212100.511002.	**Overtime**	**$93,830**	**$93,830**
001.0000.15.521.21.11.002	**<= Legacy BARS Account # for Reference**		
1,689 Hours @ $60.25 Per Hour		$93,830	$93,830
001.0010000.15.5212100.511003.	**Comp Time/Cash Out**	**$21,000**	**$21,000**
001.0000.15.521.21.11.003	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$21,000	$21,000
001.0010000.15.5212100.511005.	**On Call Pay**	**$20,000**	**$20,000**
001.0000.15.521.21.11.005	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$20,000	$20,000
001.0010000.15.5212100.511006.	**Holiday Premium Pay**	**$3,530**	**$3,530**
001.0000.15.521.21.11.006	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$3,530	$3,530
001.0010000.15.5212100.511007.	**Holiday Pay Cash Out**	**$35,000**	**$35,000**
001.0000.15.521.21.11.007	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$35,000	$35,000
001.0010000.15.5212100.531005.	**Meeting Meals**	**$220**	**$220**
001.0000.15.521.21.31.005	**<= Legacy BARS Account # for Reference**		
Food & Beverage for Public Meetings		$220	$220
001.0010000.15.5212100.531008.	**Clothing**	**$900**	**$900**
001.0000.15.521.21.31.008	**<= Legacy BARS Account # for Reference**		
LPD Hats For Inclement Weather		$100	$100
LPD Jackets For Plain Clothed Assignments		$800	$800
001.0010000.15.5212100.535001.	**Small Tools & Minor Equipment**	**$6,700**	**$6,700**
001.0000.15.521.21.35.001	**<= Legacy BARS Account # for Reference**		
Small Tools, Minor Equipment, Forensic Chemicals		$6,700	$6,700
001.0010000.15.5212100.535010.	**Public Safety Equipment**	**$1,200**	**$1,200**
001.0000.15.521.21.35.010	**<= Legacy BARS Account # for Reference**		
External Vest Carrier		$900	$900
Digital voice recorders		$300	$300
001.0010000.15.5212100.541001.	**Professional Services**	**$5,000**	**$5,000**
001.0000.15.521.21.41.001	**<= Legacy BARS Account # for Reference**		
Forensic Quality Services Accreditation		$5,000	$5,000

2027/2028 Budget Detail
Police - Specialty Units/Specialty Units
Ongoing Budget

		Year 2027	Year 2028
		$115,340	$115,340
001.0010000.15.5212300.511002.	**Overtime**	**$84,630**	**$84,630**
001.0000.15.521.23.11.002	**<= Legacy BARS Account # for Reference**		
Overtime		$84,630	$84,630
001.0010000.15.5212300.511003.	**Comp Time/Cash Out**	**$6,000**	**$6,000**
001.0000.15.521.23.11.003	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$6,000	$6,000
001.0010000.15.5212300.511005.	**On Call Pay**	**$4,000**	**$4,000**
001.0000.15.521.23.11.005	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$4,000	$4,000
001.0010000.15.5212300.511006.	**Holiday Premium Pay**	**$3,000**	**$3,000**
001.0000.15.521.23.11.006	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$3,000	$3,000
001.0010000.15.5212300.511007.	**Holiday Pay Cash Out**	**$17,010**	**$17,010**
001.0000.15.521.23.11.007	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$17,010	$17,010
001.0010000.15.5212300.535010.	**Public Safety Equipment (Drone Program)**	**$0**	**$0**
001.0000.15.521.23.35.010	**<= Legacy BARS Account # for Reference**		
Drone Program (Offset by Training Program Revenue)		$14,500	$14,500
Drone Program (Offset by Training Program Revenue)		-$14,500	-$14,500
001.0010000.15.5212300.541001.	**Professional Services**	**$700**	**$700**
001.0000.15.521.23.41.001	**<= Legacy BARS Account # for Reference**		
Specialized Phone Services		$700	$700

2027/2028 Budget Detail
Police - Specialty Units/Specialty Units
Ongoing Budget

		Year 2027	Year 2028
		$115,340	$115,340
001.0010000.15.5212300.511002.	**Overtime**	**$84,630**	**$84,630**
001.0000.15.521.23.11.002	**<= Legacy BARS Account # for Reference**		
Overtime		$84,630	$84,630
001.0010000.15.5212300.511003.	**Comp Time/Cash Out**	**$6,000**	**$6,000**
001.0000.15.521.23.11.003	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$6,000	$6,000
001.0010000.15.5212300.511005.	**On Call Pay**	**$4,000**	**$4,000**
001.0000.15.521.23.11.005	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$4,000	$4,000
001.0010000.15.5212300.511006.	**Holiday Premium Pay**	**$3,000**	**$3,000**
001.0000.15.521.23.11.006	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$3,000	$3,000
001.0010000.15.5212300.511007.	**Holiday Pay Cash Out**	**$17,010**	**$17,010**
001.0000.15.521.23.11.007	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$17,010	$17,010
001.0010000.15.5212300.535010.	**Public Safety Equipment (Drone Program)**	**$0**	**$0**
001.0000.15.521.23.35.010	**<= Legacy BARS Account # for Reference**		
Drone Program (Offset by Training Program Revenue)		$14,500	$14,500
Drone Program (Offset by Training Program Revenue)		-$14,500	-$14,500
001.0010000.15.5212300.541001.	**Professional Services**	**$700**	**$700**
001.0000.15.521.23.41.001	**<= Legacy BARS Account # for Reference**		
Specialized Phone Services		$700	$700

2025/2026 Budget Detail
Police - Specialty Units/Special Response Team (SRT)
Ongoing Budget

		Year 2027	Year 2028
		$87,130	**$87,130**
001.0010000.15.5212600.511002.	**Overtime**	**$30,000**	**$30,000**
001.0000.15.521.26.11.002	**<= Legacy BARS Account # for Reference**		
Overtime For SRT Training And Call Outs		$30,000	$30,000
001.0010000.15.5212600.531008.	**Clothing**	**$2,500**	**$2,500**
001.0000.15.521.26.31.008	**<= Legacy BARS Account # for Reference**		
New Issue/Replacement Uniforms		$2,500	$2,500
001.0010000.15.5212600.531020.	**Ammunition**	**$35,460**	**$35,460**
001.0000.15.521.26.31.020	**<= Legacy BARS Account # for Reference**		
.233 Practice Ammo Fed American Eagle .55 Gr		$9,500	$9,500
.308 Barrier Ammo, Raug Swiss-P Tactical,, 164Gr		$4,250	$4,250
.308 General Use Ammo Hornady 168 Gr Tap		$9,250	$9,250
9mm Practice Ammo Speer 124 Gr TMJ, #53824		$7,250	$7,250
9mm Simunition FX5307070		$1,710	$1,710
5.56 Speer, Force-on-Force, Training Marking Cart. Blue #FF556B1		$3,500	$3,500
001.0010000.15.5212600.535010.	**Public Safety Equipment**	**$19,170**	**$19,170**
001.0000.15.521.26.35.010	**<= Legacy BARS Account # for Reference**		
Batteries Minor Equipment Repair or Replacement		$800	$800
Breacher's Tape and Equipment		$500	$500
Chemical Agent Storage And Replacement		$3,100	$3,100
Tactical Armor To Replace Expired		$4,550	$4,550
Vests and Breaching Equipment		$10,220	$10,220

2027/2028 Budget Detail

Police - Specialty Units/CSRT-Neighborhood Policing Unit

Ongoing Budget

		Year 2027	Year 2028
		$43,150	**$43,150**
001.0010000.15.5213000.511002.	**Overtime**	**$19,000**	**$19,000**
001.0000.15.521.30.11.002	**<= Legacy BARS Account # for Reference**		
Overtime		$19,000	$19,000
001.0010000.15.5213000.511003.	**Comp Time/Cash Out**	**$2,730**	**$2,730**
001.0000.15.521.30.11.003	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$2,730	$2,730
001.0010000.15.5213000.511006.	**Holiday Premium Pay**	**$1,260**	**$1,260**
001.0000.15.521.30.11.006	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$1,260	$1,260
001.0010000.15.5213000.511007.	**Holiday Pay Cash Out**	**$17,000**	**$17,000**
001.0000.15.521.30.11.007	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$17,000	$17,000
001.0010000.15.5213000.535010.	**Public Safety Equipment**	**$1,060**	**$1,060**
001.0000.15.521.30.35.010	**<= Legacy BARS Account # for Reference**		
Small Tools, Devices and Equipment		$1,060	$1,060
001.0010000.15.5213000.549005.	**Printing & Binding**	**$2,100**	**$2,100**
001.0000.15.521.30.49.005	**<= Legacy BARS Account # for Reference**		
Crime Prevention and Community Enhancement		$2,100	$2,100

2027/2028 Budget Detail
Police - Specialty Units/Extra Duty
Ongoing Budget

		Year 2027	Year 2028
		$1,400,000	$1,400,000
001.0010000.15.5213300.511008.	**Extra Duty**	**$1,400,000**	**$1,400,000**
001.0000.15.521.33.11.008	**<= Legacy BARS Account # for Reference**		
Extra Duty (offset by contract revenue)		$1,400,000	$1,400,000

Extra Duty Contracts as of May 2026:

- Chips Palace Casino
- Clover Park Rotary Club
- Clover Park School District
- Clover Park Technical College
- Dockyard Roller Derby
- Idlewild Elementary PTA
- Lakewood Multicultural Coalition
- Living Stone Churtch
- Macau Casino
- Mountain View Tacoma
- Pierce Transit
- RL Alia Company
- Sound Pacific Construction
- Sound Transit
- Stay and Wibeck Inc
- Tacoma City Running Club

2027/2028 Budget Detail
Police - Specialty Units/CSRT-Code Enforcement
Ongoing Budget

		Year 2027	Year 2028
		$9,490	$9,490
001.0010000.15.5213200.511002.	**Overtime**	**$3,200**	**$3,200**
001.0000.15.521.32.11.002	**<= Legacy BARS Account # for Reference**		
Overtime		$3,200	$3,200
001.0010000.15.5213200.531001.	**Office & Operating Supplies**	**$2,700**	**$2,700**
001.0000.15.521.32.31.001	**<= Legacy BARS Account # for Reference**		
Graffiti Removal Supples		$500	$500
National Night Out Supplies		$1,000	$1,000
Office Supplies for Code Enforcement		$1,200	$1,200
001.0010000.15.5213200.531003.	**Office Forms**	**$150**	**$150**
001.0000.15.521.32.31.003	**<= Legacy BARS Account # for Reference**		
Forms for Code Enforcements		$150	$150
001.0010000.15.5213200.531005.	**Meeting Meals**	**$210**	**$210**
001.0000.15.521.32.31.005	**<= Legacy BARS Account # for Reference**		
Food & Beverage for Public Meetings		$210	$210
001.0010000.15.5213200.531008.	**Clothing**	**$2,430**	**$2,430**
001.0000.15.521.32.31.008	**<= Legacy BARS Account # for Reference**		
Boot Replacement		$200	$200
CEO Jacket		$280	$280
CSO Clothing Replacement		$150	$150
Jumpsuit Replacement		$1,800	$1,800
001.0010000.15.5213200.535017.	**Camera**	**$200**	**$200**
001.0000.15.521.32.35.017	**<= Legacy BARS Account # for Reference**		
Camera for Code Enforcement		$200	$200
001.0010000.15.5213200.541001.	**Professional Services**	**$200**	**$200**
001.0000.15.521.32.41.001	**<= Legacy BARS Account # for Reference**		
CSRT Legal Notices		$200	$200
Clean Air Assessment		$53,050	$53,050
Clean Air Assessment - Move to Non-Departmental		-$53,050	-$53,050
001.0010000.15.5213200.549005.	**Printing & Binding**	**$400**	**$400**
001.0000.15.521.32.49.005	**<= Legacy BARS Account # for Reference**		
Printing of Notices/Forms		$400	$400

2027/2028 Budget Detail
Police - Specialty Units/Traffic Policing
Ongoing Budget

		Year 2027	Year 2028
		$89,180	$89,180
001.0010000.15.5217000.511002.	**Overtime**	**$46,530**	**$46,530**
001.0000.15.521.70.11.002	**<= Legacy BARS Account # for Reference**		
Overtime		$40,000	$40,000
Overtime		$6,530	$6,530
001.0010000.15.5217000.511003.	**Comp Time/Cash Out**	**$3,060**	**$3,060**
001.0000.15.521.70.11.003	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$3,060	$3,060
001.0010000.15.5217000.511006.	**Holiday Premium Pay**	**$0**	**$0**
001.0000.15.521.70.11.006	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$6,730	$6,730
Per Collective Bargaining Agreement		($6,730)	($6,730)
001.0010000.15.5217000.511007.	**Holiday Pay Cash Out**	**$6,800**	**$6,800**
001.0000.15.521.70.11.007	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$6,800	$6,800
001.0010000.15.5217000.511070.	**DUI Emergency Response**	**$20,000**	**$20,000**
001.0000.15.521.70.11.070	**<= Legacy BARS Account # for Reference**		
DUI Recovery, Offset by DUI Revenue		$20,000	$20,000
001.0010000.15.5217000.531005.	**Meeting Meals**	**$90**	**$90**
001.0000.15.521.70.31.005	**<= Legacy BARS Account # for Reference**		
Food & Beverage for Public Meetings		$90	$90
001.0010000.15.5217000.531008.	**Clothing**	**$6,000**	**$6,000**
001.0000.15.521.70.31.008	**<= Legacy BARS Account # for Reference**		
Inclement Weather Clothing Per Collective Bargaining Agreement		$3,500	$3,500
Jumpsuit Replacement		$1,200	$1,200
Motorcycle Clothing Replacement		$1,300	$1,300
001.0010000.15.5217000.535010.	**Public Safety Equipment**	**$1,200**	**$1,200**
001.0000.15.521.70.35.010	**<= Legacy BARS Account # for Reference**		
Replacement Equipment for Collision Investigation		$1,000	$1,000
Replacement Equipment for Collision Investigation		($700)	($700)
Pix 4D Reconstruction Software		$900	$900
001.0010000.15.5217000.541001.	**Professional Services**	**$5,500**	**$5,500**
001.0000.15.521.70.41.001	**<= Legacy BARS Account # for Reference**		
Annual Radar Calibration		$4,000	$4,000
Annual Radar Calibration		$1,500	$1,500

2027/2028 Budget Detail

Police - Specialty Units/Red Light and School Zone Camera Enforcement

Ongoing Budget

		Year 2027	Year 2027
		$426,000	$426,000
001.0010000.15.5217100.541080.	**Photo Infractions**	**$426,000**	**$426,000**
001.0000.15.521.71.41.080	**<= Legacy BARS Account # for Reference**		
Base Vendor Fees		$390,000	$390,000
New - Base Vendor Fees		$36,000	$36,000

- 2 school zone cameras located at:
  5405 Steilacoom Blvd – WB and 9904 Gravelly Lake Drive – SB.

- 6 red light cameras located at:
  Bridgeport Blvd SW & San Francisco Ave SW – SB & NB
  Steilacoom Blvd SW & Phillips Rd SW – WB & EB
  South Tacoma Way & SR 512 – NB & SB.

2027/2028 Budget Detail
Police - Specialty Units/Property Room
Ongoing Budget

		Year 2027	Year 2028
		$ 20,500	$ 20,500
001.0010000.15.5218000.511002.	**Overtime**	**$5,000**	**$5,000**
001.0000.15.521.80.11.002	**<= Legacy BARS Account # for Reference**		
Overtime		$5,000	$5,000
001.0010000.15.5218000.531001.	**Office & Operating Supplies**	**$10,500**	**$10,500**
001.0000.15.521.80.31.001	**<= Legacy BARS Account # for Reference**		
Evidence Packing and Processing Supplies		$8,500	$8,500
Upgrade/Replace Shelving and Storage		$2,000	$2,000
001.0010000.15.5218000.531003.	**Office Forms**	**$1,000**	**$1,000**
001.0000.15.521.80.31.003	**<= Legacy BARS Account # for Reference**		
Forms for Evidence Packing and Processing		$1,000	$1,000
001.0010000.15.5218000.531008.	**Clothing**	**$1,500**	**$1,500**
001.0000.15.521.80.31.008	**<= Legacy BARS Account # for Reference**		
Replace Jackets, Pants and Shirts		$1,500	$1,500
001.0010000.15.5218000.535001.	**Small Tools & Minor Equipment**	**$520**	**$520**
001.0000.15.521.80.35.001	**<= Legacy BARS Account # for Reference**		
Small Tools & Minor Equipment for Opening/Resealing, Transport, Court Ready		$520	$520
001.0010000.15.5218000.541001.	**Professional Services**	**$1,000**	**$1,000**
001.0000.15.521.80.41.001	**<= Legacy BARS Account # for Reference**		
Destruction Fees for Stericyle and Calibration of Scales		$1,000	$1,000
001.0010000.15.5218000.544001.	**Advertising**	**$630**	**$630**
001.0000.15.521.80.44.001	**<= Legacy BARS Account # for Reference**		
Advertising		$630	$630
001.0010000.15.5218000.544001.	**001.0000.15.521.80.49.001**	**$350**	**$350**
001.0000.15.521.80.44.001	**<= Legacy BARS Account # for Reference**		
Membership Dues		$350	$350

2027/2028 Budget Detail
Police - Specialty Units/Animal Control
Ongoing Budget

		Year 2027	Year 2028
		$241,805	$260,015
001.0010000.15.5543000.511002.	**Overtime**	**$6,000**	**$6,000**
001.0000.15.554.30.11.002	**<= Legacy BARS Account # for Reference**		
Overtime		$6,000	$6,000
001.0010000.15.5543000.511005.	**On Call/Standby**	**$17,000**	**$17,000**
001.0000.15.554.30.11.005	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$17,000	$17,000
001.0010000.15.5543000.531003.	**Office Forms**	**$160**	**$160**
001.0000.15.554.30.31.003	**<= Legacy BARS Account # for Reference**		
Dangerous Dog Notices		$160	$160
001.0010000.15.5543000.531008.	**Clothing**	**$1,080**	**$1,080**
001.0000.15.554.30.31.008	**<= Legacy BARS Account # for Reference**		
Clothing		$380	$380
Personal Protective Equipment		$200	$200
Replacement Jumpsuit		$500	$500
001.0010000.15.5543000.535001.	**Small Tools & Minor Equipment**	**$2,120**	**$2,120**
001.0000.15.554.30.35.001	**<= Legacy BARS Account # for Reference**		
Cadaver Bags and Leashes		$500	$500
Euthanasia Drugs		$120	$120
Pet Food		$200	$200
Capture Poles, leashes, muzzles, etc.		$1,300	$1,300
001.0010000.15.5543000.541001.	**Professional Services**	**$1,200**	**$1,200**
001.0000.15.554.30.41.001	**<= Legacy BARS Account # for Reference**		
Animal Exams		$600	$600
Pet Visits		$600	$600
001.0010000.15.5543000.541008.	**Humane Society**	**$214,245**	**$232,455**
001.0000.15.554.30.41.008	**<= Legacy BARS Account # for Reference**		
Humane Society Contract		$197,460	$197,460
New - Estimated Humane Society Contract Increase		$16,785	$34,995

2027/2028 Budget Detail

Police - Support Services/Emergency Management

Ongoing Budget

		Year 2027	Year 2028
		$72,695	**$72,695**
001.0010000.15.5256000.511002.	**Overtime**	**$2,000**	**$2,000**
001.0000.15.525.60.11.002	**<= Legacy BARS Account # for Reference**		
Overtime for Emergency Services		$2,000	$2,000
001.0010000.15.5256000.531001.	**Office & Operating Supplies**	**$3,000**	**$3,000**
001.0000.15.525.60.31.001	**<= Legacy BARS Account # for Reference**		
Supplies for Emergency Management Training and Planning		$3,000	$3,000
001.0010000.15.5256000.535001.	**Small Tools & Minor Equipment**	**$1,500**	**$1,500**
001.0000.15.525.60.35.001	**<= Legacy BARS Account # for Reference**		
Emergency Equipment		$1,500	$1,500
001.0010000.15.5256000.541001.	**Professional Services**	**$66,195**	**$66,195**
001.0000.15.525.60.41.001	**<= Legacy BARS Account # for Reference**		
City Portion of Emergency Management Coordinator Not Covered by Grant		$33,140	$33,140
Additional Cost for 20 Hours/Week		$17,550	$17,550
Incremental Cost for 40 Hours/Week (Above the additional cost for 20 Hours/Week)		$15,505	$15,505

Budget Detail
Parks, Recreation & Community Services

2027/2028 Budget Detail
Parks, Recreation & Community Services - Administration
Ongoing Budget

		Year 2027	Year 2028
		$9,150	$9,150
001.0010000.11.5711000.531001.	**Office & Operating Supplies**	**$800**	**$800**
001.0000.11.571.10.31.001	**<= Legacy BARS Account # for Reference**		
General Office Supplies		$800	$800
001.0010000.11.5711000.549001.	**Memberships/Dues**	**$2,750**	**$2,750**
001.0000.11.571.10.49.001	**<= Legacy BARS Account # for Reference**		
Washington Recreation & Park Association		$1,250	$1,250
ForeverGreen Trails		$1,500	$1,500
001.0010000.11.5711000.543002.	**Lodging**	**$250**	**$250**
001.0000.11.571.10.43.002	**<= Legacy BARS Account # for Reference**		
Washington Recreation & Park Association Annual Conference		$250	$250
001.0010000.11.5711000.544003.	**B&O Taxes to State**	**$5,000**	**$5,000**
001.0000.11.571.10.44.003	**<= Legacy BARS Account # for Reference**		
B&O Taxes		$5,000	$5,000
001.0010000.11.5711000.549003.	**Registration**	**$350**	**$350**
001.0000.11.571.10.49.003	**<= Legacy BARS Account # for Reference**		
Washington Recreation & Park Association Annual Conference		$350	$350

2027/2028 Budget Detail
Parks, Recreation & Community Services - Human Services
Ongoing Budget

		Year 2027	Year 2028
		$578,830	**$597,180**
Operations:			
001.0010000.11.5651000.531001.	**Office & Operating Supplies**	**$200**	**$200**
001.0000.11.565.10.31.001	**<= Legacy BARS Account # for Reference**		
Supplies to Support the Lakewood Community		$200	$200
001.0010000.11.5651000.531005.	**Meeting Meals**	**$400**	**$400**
001.0000.11.565.10.31.005	**<= Legacy BARS Account # for Reference**		
Human Services Funding Advisory Board & Community Collaboration Deliberation		$400	$400
001.0010000.11.5651000.541001.	**Professional Services**	**$6,000**	**$6,000**
001.0000.11.565.10.41.001	**<= Legacy BARS Account # for Reference**		
Lakewood MultiCultural Coalition		$6,000	$6,000
001.0010000.11.5651000.543003.	**Mileage**	**$200**	**$200**
001.0000.11.565.10.43.003	**<= Legacy BARS Account # for Reference**		
Site Visits		$200	$200
001.0010000.11.5651000.543005.	**Parking**	**$20**	**$20**
001.0000.11.565.10.43.005	**<= Legacy BARS Account # for Reference**		
Site Visits and Meetings		$20	$20
001.0010000.11.5651000.549001.	**Memberships/Dues**	**$200**	**$200**
001.0000.11.565.10.49.001	**<= Legacy BARS Account # for Reference**		
Pierce County Human Services Coalition		$200	$200
001.0010000.11.5651000.549003.	**Registration**	**$200**	**$200**
001.0000.11.565.10.49.003	**<= Legacy BARS Account # for Reference**		
Pierce County Homeless Coalition or Mental Health Conferences		$200	$200
Other:			
001.0010000.11.5651000.541020.	**Human Services**	**$554,000**	**$572,000**
001.0000.11.565.10.41.020	**<= Legacy BARS Account # for Reference**		
General Fund Contribution to Human Services Programs		$554,000	$572,000
001.0010000.11.5651000.544004.	**Pierce County Liquor Excise**	**$17,610**	**$17,960**
001.0000.11.565.10.44.004	**<= Legacy BARS Account # for Reference**		
2% Liquor Requirement		$17,610	$17,960

2027/2028 Budget Detail
Parks, Recreation & Community Services - Recreation
Ongoing Budget

		Year 2027	Year 2028
		$163,450	$163,450
001.0010000.11.5712000.511002.	**Overtime**	**$1,000**	**$1,000**
001.0000.11.571.20.11.002	**<= Legacy BARS Account # for Reference**		
Overtime For Events		$1,000	$1,000
001.0010000.11.5712000.511011.	**Temporary Worker Wages**	**$63,570**	**$63,570**
001.0000.11.571.20.11.011	**<= Legacy BARS Account # for Reference**		
Special Events, Summer Programs, Rental and Program Staff		$63,570	$63,570
001.0010000.11.5712000.531001.	**Office & Operating Supplies**	**$5,230**	**$5,230**
001.0000.11.571.20.31.001	**<= Legacy BARS Account # for Reference**		
Summer Camp, Event, Rental and Wellness Supplies		$5,230	$5,230
001.0010000.11.5712000.531008.	**Uniforms**	**$1,200**	**$1,200**
001.0000.11.571.20.31.008	**<= Legacy BARS Account # for Reference**		
Staff Uniforms		$1,200	$1,200
001.0010000.11.5712000.531050.	**Special Event Supplies**	**$12,900**	**$12,900**
001.0000.11.571.20.31.050	**<= Legacy BARS Account # for Reference**		
Logistic Supplies for Truck & Tractor day, PAD, Tree Lighting, Kids Fishing, Etc.		$12,900	$12,900
001.0010000.11.5712000.541001.	**Professional Services**	**$51,000**	**$51,000**
001.0000.11.571.20.41.001	**<= Legacy BARS Account # for Reference**		
Instructors, Sanitation, contracted services		$25,000	$25,000
Summer Program Transportation - Field Trip Buses		$6,000	$6,000
Pierce County Specialized Services		$20,000	$20,000
001.0010000.11.5712000.541082.	**Special Event Professional Services**	**$27,000**	**$27,000**
001.0000.11.571.20.41.082	**<= Legacy BARS Account # for Reference**		
Entertainment, Staging, Safety		$27,000	$27,000
001.0010000.11.5712000.549003.	**Registration**	**$800**	**$800**
001.0000.11.571.20.49.003	**<= Legacy BARS Account # for Reference**		
Staff Training Opportunities - WRPA Leadership Summit & Annual Conference		$800	$800
001.0010000.11.5712000.549005.	**Printing & Binding**	**$750**	**$750**
001.0000.11.571.20.49.005	**<= Legacy BARS Account # for Reference**		
Marketing/Advertising - Flyers, Camps, Youth Activities		$750	$750

2027/2028 Budget Detail

Parks, Recreation & Community Services - Recreation/SummerFest

Ongoing Budget

		Year 2027	Year 2028
		$38,450	**$38,450**
001.0010104.11.5712100.511011.	**Temporary Worker Wages**	**$900**	**$900**
001.0000.11.571.21.11.011	**<= Legacy BARS Account # for Reference**		
2 Rec Leaders & 5 Rec Assts For Setup & Takedown		$900	$900
001.0010104.11.5712100.531001.	**Office & Operating Supplies**	**$500**	**$500**
001.0000.11.571.21.31.001	**<= Legacy BARS Account # for Reference**		
Office & Operating Supplies		$500	$500
001.0010104.11.5712100.541001.	**Professional Services**	**$27,000**	**$27,000**
001.0000.11.571.21.41.001	**<= Legacy BARS Account # for Reference**		
Screen, Stage Sound, Musicians & Entertainment		$14,000	$14,000
New - Entertainment, Offset by Sponsorship Revenue		$13,000	$13,000
001.0010104.11.5712100.544001.	**Advertising**	**$10,050**	**$10,050**
001.0000.11.571.21.44.001	**<= Legacy BARS Account # for Reference**		
Poster, Flyer & Bus Advertisements		$10,050	$10,050

2027/2028 Budget Detail

Parks, Recreation & Community Services - Recreation/Farmers Market

Ongoing Budget

		Year 2027	Year 2028
		$43,000	$43,000
001.0010105.11.5712200.511011.	**Temporary Worker Wages**	**$9,580**	**$9,580**
001.0000.11.571.22.11.011	**<= Legacy BARS Account # for Reference**		
Rec Assistant For Setup & Takedown		$3,580	$3,580
Program Support & Coordination		$6,000	$6,000
001.0010105.11.5712200.531001.	**Office & Operating Supplies**	**$4,500**	**$4,500**
001.0000.11.571.22.31.001	**<= Legacy BARS Account # for Reference**		
Garbage Bags, Paper, Logistic Supplies for Farmers Market		$4,500	$4,500
001.0010105.11.5712200.541001.	**Professional Services**	**$23,000**	**$23,000**
001.0000.11.571.22.41.001	**<= Legacy BARS Account # for Reference**		
Live Entertainment		$23,000	$23,000
001.0010105.11.5712200.543002.	**Lodging**	**$270**	**$270**
001.0000.11.571.22.43.002	**<= Legacy BARS Account # for Reference**		
WA Farmers Market Assoc. Conference		$270	$270
001.0010105.11.5712200.544001.	**Advertising**	**$5,000**	**$5,000**
001.0000.11.571.22.44.001	**<= Legacy BARS Account # for Reference**		
Marketing, Advertising, Print, Radio, Media		$5,000	$5,000
001.0010105.11.5712200.549001.	**Memberships/Dues**	**$350**	**$350**
001.0000.11.571.22.49.001	**<= Legacy BARS Account # for Reference**		
WA Farmers Market Assoc. Membership		$350	$350
001.0010105.11.5712200.549003.	**Registration**	**$300**	**$300**
001.0000.11.571.22.49.003	**<= Legacy BARS Account # for Reference**		
WA Farmers Market Assoc. Conference		$300	$300

2027/2028 Budget Detail

Parks, Recreation & Community Services - Senior Center

Ongoing Budget

		Year 2027	Year 2028
		$27,400	**$27,400**
001.0010100.11.5695000.511001.	**Temporary Worker Wages**	**$8,500**	**$8,500**
001.0000.11.569.50.11.011	**<= Legacy BARS Account # for Reference**		
Rec Assistant For Setup & Takedown		$8,500	$8,500
001.0010100.11.5695000.531001.	**Office & Operating Supplies**	**$2,000**	**$2,000**
001.0000.11.569.50.31.001	**<= Legacy BARS Account # for Reference**		
Fitness Equip, Furniture, Programs & Event operating supplies		$2,000	$2,000
001.0010100.11.5695000.541001.	**Professional Services**	**$15,000**	**$15,000**
001.0000.11.569.50.41.001	**<= Legacy BARS Account # for Reference**		
Instructors For Art, Exercise, Computer Classes		$15,000	$15,000
001.0010100.11.5695000.549003.	**Registration**	**$400**	**$400**
001.0000.11.569.50.49.003	**<= Legacy BARS Account # for Reference**		
WA Assoc. Of Senior Centers Conference		$400	$400
001.0010100.11.5695000.544001.	**Advertising**	**$1,500**	**$1,500**

2027/2028 Budget Detail

Parks, Recreation & Community Services - Maintenance (Park Facilities)

Ongoing Budget

		Year 2027	Year 2028
		$235,760	**$235,760**
001.0010000.11.5768000.511002.	**Overtime**	**$6,700**	**$6,700**
001.0000.11.576.80.11.002	**<= Legacy BARS Account # for Reference**		
Special Events And Storms		$6,700	$6,700
001.0010000.11.5768000.531001.	**Office & Operational Supplies**	**$27,590**	**$27,590**
001.0000.11.576.80.31.001	**<= Legacy BARS Account # for Reference**		
Irrigation, Janitorial, Turf, & General Maintenance supplies (toilet paper, hand towels, cleaners,		$20,000	$20,000
Graffiti Removal Supplies		$7,590	$7,590
001.0010000.11.5768000.531008.	**Clothing**	**$2,220**	**$2,220**
001.0000.11.576.80.31.008	**<= Legacy BARS Account # for Reference**		
Raingear For 3 Employees		$600	$600
Seasonal Worker Boots And Uniforms		$120	$120
Uniforms For Full-Time Employees		$1,500	$1,500
001.0010000.11.5768000.531030.	**Raw Materials**	**$15,900**	**$15,900**
001.0000.11.576.80.31.030	**<= Legacy BARS Account # for Reference**		
Raw Materials		$15,900	$15,900
001.0010000.11.5768000.535001.	**Small Tools & Minor Equipment**	**$2,500**	**$2,500**
001.0000.11.576.80.35.001	**<= Legacy BARS Account # for Reference**		
Replacement Of Minor Equipment		$2,500	$2,500
001.0010000.11.5768000.541001.	**Professional Services**	**$71,000**	**$71,000**
001.0000.11.576.80.41.001	**<= Legacy BARS Account # for Reference**		
Janitorial Services For Parks Facilities		$33,000	$33,000
New - Janitorial Services for Parks Facilities		$21,000	$21,000
Sani-Can		$8,000	$8,000
Wards Lake Mountain Bike Maintenance		$9,000	$9,000
001.0010000.11.5768000.544005.	**Other Taxes**	**$26,350**	**$26,350**
001.0000.11.576.80.44.005	**<= Legacy BARS Account # for Reference**		
Surface Water Management Fees - All Other		$26,350	$26,350
001.0010000.11.5768000.545004.	**Rentals**	**$1,500**	**$1,500**
001.0000.11.576.80.45.004	**<= Legacy BARS Account # for Reference**		
Occasional Use Equipment		$1,500	$1,500
001.0010000.11.5768000.547001.	**Water Charges**	**$50,000**	**$50,000**
001.0000.11.576.80.47.001	**<= Legacy BARS Account # for Reference**		
All Parks Except Fort Steilacoom		$50,000	$50,000
001.0010000.11.5768000.547004.	**Sewer Charges**	**$6,200**	**$6,200**
001.0000.11.576.80.47.004	**<= Legacy BARS Account # for Reference**		
American Lake, Wards Lake, And Kiwanis Park		$6,200	$6,200
001.0010000.11.5768000.547005.	**Electricity Charges**	**$12,500**	**$12,500**
001.0000.11.576.80.47.005	**<= Legacy BARS Account # for Reference**		
Restrooms, Shelters, Lighting, And Irrigation		$12,500	$12,500
001.0010000.11.5768000.548001.	**Repairs & Maintenance**	**$12,500**	**$12,500**
001.0000.11.576.80.48.001	**<= Legacy BARS Account # for Reference**		
Maintenance Equipment For The Parks		$12,500	$12,500
001.0010000.11.5768000.549003.	**Registration**	**$800**	**$800**
001.0000.11.576.80.49.003	**<= Legacy BARS Account # for Reference**		
Registration		$800	$800

2027/2028 Budget Detail

Parks, Recreation & Community Services - Maintenance (Fort Steilacoom Park)

Ongoing Budget

		Year 2027	Year 2028
		$235,250	$235,250
001.0010102.11.5768100.511002.	**Overtime**	**$3,000**	**$3,000**
001.0000.11.576.81.11.002	**<= Legacy BARS Account # for Reference**		
Special Events		$3,000	$3,000
001.0010102.11.5768100.511005.	**On-Call Pay**	**$1,400**	**$1,400**
001.0000.11.576.81.11.005	**<= Legacy BARS Account # for Reference**		
On Call Pay		$1,400	$1,400
001.0010102.11.5768100.531001.	**Office & Operating Supplies**	**$24,000**	**$24,000**
001.0000.11.576.81.31.001	**<= Legacy BARS Account # for Reference**		
Janitorial, Irrigation, Sanicans & General Maintenance		$24,000	$24,000
001.0010102.11.5768100.531008.	**Clothing**	**$2,600**	**$2,600**
001.0000.11.576.81.31.008	**<= Legacy BARS Account # for Reference**		
Boots & Uniforms For Five Seasonal Workers		$300	$300
Uniforms For Full-Time Field Employees		$2,300	$2,300
001.0010102.11.5768100.531030.	**Raw Materials**	**$17,500**	**$17,500**
001.0000.11.576.81.31.030	**<= Legacy BARS Account # for Reference**		
Raw Materials		$12,890	$12,890
New - Raw Materials		$4,610	$4,610
001.0010102.11.5768100.535001.	**Small Tools**	**$1,000**	**$1,000**
001.0000.11.576.81.35.001	**<= Legacy BARS Account # for Reference**		
Small Tools		$1,000	$1,000
001.0010102.11.5768100.541001.	**Professional Services**	**$35,500**	**$35,500**
001.0000.11.576.81.41.001	**<= Legacy BARS Account # for Reference**		
Event Sign-Rental		$10,000	$10,000
Sanicans		$16,500	$16,500
New - Custodial Services		$9,000	$9,000
001.0010102.11.5768100.545004.	**Rentals**	**$8,000**	**$8,000**
001.0000.11.576.81.45.004	**<= Legacy BARS Account # for Reference**		
Rentals		$8,000	$8,000
001.0010102.11.5768100.547001.	**Water Charges**	**$80,000**	**$80,000**
001.0000.11.576.81.47.001	**<= Legacy BARS Account # for Reference**		
Irrigation and Restroom Water Charges		$56,000	$56,000
New - Irrigation and Restroom Water Charges		$24,000	$24,000
001.0010102.11.5768100.547004.	**Sewer Charges**	**$3,000**	**$3,000**
001.0000.11.576.81.47.004	**<= Legacy BARS Account # for Reference**		
Sewer Charges for Restroom		$3,000	$3,000
001.0010102.11.5768100.547005.	**Electricity Charges**	**$15,600**	**$15,600**
001.0000.11.576.81.47.005	**<= Legacy BARS Account # for Reference**		
Electricity		$15,600	$15,600
001.0010102.11.5768100.548001.	**Repairs & Maintenance**	**$12,000**	**$12,000**
001.0000.11.576.81.48.001	**<= Legacy BARS Account # for Reference**		
Repairs for Equipment to Maintain FSP		$12,000	$12,000
001.0010102.11.5768100.549003.	**Registration**	**$2,000**	**$2,000**
001.0000.11.576.81.49.003	**<= Legacy BARS Account # for Reference**		
Registration		$2,000	$2,000

2027/2028 Budget Detail

Parks, Recreation & Community Services - Maintenance (Street Landscape)

Ongoing Budget

		Year 2027	Year 2028
		$33,500	$33,500
001.0010000.11.5427000.511002.	**Overtime**	**$1,900**	**$1,900**
001.0000.11.542.70.11.002	**<= Legacy BARS Account # for Reference**		
Overtime		$1,900	$1,900
001.0010000.11.5427000.531001.	**Office and Operating Supplies**	**$6,300**	**$6,300**
001.0000.11.542.70.31.001	**<= Legacy BARS Account # for Reference**		
Consumable Supplies / Herbicides		$6,300	$6,300
001.0010000.11.5427000.531030.	**Raw Materials**	**$9,000**	**$9,000**
001.0000.11.542.70.31.030	**<= Legacy BARS Account # for Reference**		
Fertilizer, Soil, Seed, Irrigation Parts		$9,000	$9,000
001.0010000.11.5427000.535001.	**Small Tools & Minor Equipment**	**$3,000**	**$3,000**
001.0000.11.542.70.35.001	**<= Legacy BARS Account # for Reference**		
Replace Minor Equipment As Needed		$3,000	$3,000
001.0010000.11.5427000.548001.	**Repairs & Maintenance**	**$13,000**	**$13,000**
001.0000.11.542.70.48.001	**<= Legacy BARS Account # for Reference**		
Irrigation and Tree Support		$11,000	$11,000
Baskets Propegation		$2,000	$2,000
001.0010000.11.5427000.549003.	**Registration**	**$300**	**$300**
001.0000.11.542.70.49.003	**<= Legacy BARS Account # for Reference**		
Pesticide CEU'S		$300	$300

2027/2028 Budget Detail
Parks, Recreation & Community Services - Streets Operations & Maintenance
Ongoing Budget

		Year 2027	Year 2028
		$1,198,355	$1,198,355
Roads/Streets Maintenance:			
101.1010000.11.5423000.511002.	**Overtime**	**$14,350**	**$14,150**
101.0000.11.542.30.11.002	**<= Legacy BARS Account # for Reference**		
Overtime		$14,350	$14,150
101.1010000.11.5423000.511005.	**On Call Pay**	**$14,400**	**$14,400**
101.0000.11.542.30.11.005	**<= Legacy BARS Account # for Reference**		
Per Collective Bargaining Agreement		$14,400	$14,400
101.1010000.11.5423000.531001.	**Office & Operating Supplies**	**$2,700**	**$2,700**
101.0000.11.542.30.31.001	**<= Legacy BARS Account # for Reference**		
General Supplies: adhesives, paint, nuts and bolts, cleaners, etc.		$2,000	$2,000
Propane Infrared Burner Supplies		$700	$700
101.1010000.11.5423000.531030.	**Raw Materials**	**$23,500**	**$23,500**
101.0000.11.542.30.31.030	**<= Legacy BARS Account # for Reference**		
Raw Materials: gravel, hotmix asphalt, paint		$14,500	$14,500
Crack Sealer Supplies		$9,000	$9,000
101.1010000.11.5423000.535001.	**Small Tools & Minor Equipment**	**$5,000**	**$3,000**
101.0000.11.542.30.35.001	**<= Legacy BARS Account # for Reference**		
Blowers, Shovels, Drills, etc.		$5,000	$3,000
101.1010000.11.5423000.541001.	**Professional Services**	**$2,400**	**$2,400**
101.0000.11.542.30.41.001	**<= Legacy BARS Account # for Reference**		
Janitorial Services For Public Works O&M Facility		$2,400	$2,400
101.1010000.11.5423000.545004.	**Rentals**	**$2,500**	**$2,500**
101.0000.11.542.30.45.004	**<= Legacy BARS Account # for Reference**		
Equipment Rental		$2,500	$2,500
101.1010000.11.5423000.548001.	**Repairs & Maintenance**	**$3,600**	**$1,800**
101.0000.11.542.30.48.001	**<= Legacy BARS Account # for Reference**		
General Repairs & Maintenance		$3,600	$1,800
Sidewalks Maintenance:			
101.1010000.11.5426100.548001.	**Sidewalk Maintenance**	**$23,000**	**$22,000**
101.0000.11.542.61.48.001	**<= Legacy BARS Account # for Reference**		
Sidewalk Maintenance		$23,000	$22,000
Street Lighting:			
101.1010000.11.5426300.531030.	**Raw Materials**	**$20,000**	**$20,000**
101.0000.11.542.63.31.030	**<= Legacy BARS Account # for Reference**		
wire, cover plates, electrical supplies		$20,000	$20,000
101.1010000.11.5426300.535001.	**Small Tools & Minor Equipment**	**$750**	**$750**
101.0000.11.542.63.35.001	**<= Legacy BARS Account # for Reference**		
Tool/Equipment Supplies		$750	$750
101.1010000.11.5426300.547006.	**Street Lighting**	**$250,000**	**$248,000**
101.0000.11.542.63.47.006	**<= Legacy BARS Account # for Reference**		
Street Lighting Contract		$250,000	$248,000
101.1010000.11.5426300.548001.	**Repairs & Maintenance**	**$50,000**	**$50,000**
101.0000.11.542.63.48.001	**<= Legacy BARS Account # for Reference**		
Street Light Repairs		$50,000	$50,000

2027/2028 Budget Detail
Parks, Recreation & Community Services - Streets Operations & Maintenance
Ongoing Budget

		Year 2027	Year 2028
Traffic Control Devices:			
101.1010000.11.5426400.531001.	**Office & Operating Supplies**	**$51,000**	**$49,000**
101.0000.11.542.64.31.001	**<= Legacy BARS Account # for Reference**		
Sign Maintenance Program		$50,000	$48,000
General Supplies to Support Maintenance of Signalized Intersections		$1,000	$1,000
101.1010000.11.5426400.531030.	**Raw Materials**	**$10,000**	**$10,000**
101.0000.11.542.64.31.030	**<= Legacy BARS Account # for Reference**		
Street Light Repairs - Poles, Mounts, Arms, Heads, Indicators, Etc		$10,000	$10,000
101.1010000.11.5426400.535001.	**Small Tools & Minor Equipment**	**$500**	**$500**
101.0000.11.542.64.35.001	**<= Legacy BARS Account # for Reference**		
Testing Equipment Drills, Banding Tools		$500	$500
101.1010000.11.5426400.535014.	**Traffic Equipment**	**$75,000**	**$75,000**
101.0000.11.542.64.35.014	**<= Legacy BARS Account # for Reference**		
Signal Repairs		$75,000	$75,000
101.1010000.11.5426400.541001.	**Professional Services**	**$345,000**	**$357,000**
101.0000.11.542.64.41.001	**<= Legacy BARS Account # for Reference**		
Washington State Dept. Of Transportation Signal		$15,000	$15,000
Professional Services - On Call		$25,000	$25,000
Road Contract - Traffic Signal Maintenance		$305,000	$317,000
101.1010000.11.5426400.547005.	**Electricity Charges**	**$58,000**	**$58,000**
101.0000.11.542.64.47.005	**<= Legacy BARS Account # for Reference**		
Electricity Charges		$58,000	$58,000
101.1010000.11.5426400.548001.	**Repairs & Maintenance**	**$30,000**	**$30,000**
101.0000.11.542.64.48.001	**<= Legacy BARS Account # for Reference**		
Traffic Equipment Repair		$15,000	$15,000
School Zone Lighting		$15,000	$15,000
Snow & Ice Control:			
101.1010000.11.5426600.531030.	**Raw Materials**	**$43,000**	**$40,000**
101.0000.11.542.66.31.030	**<= Legacy BARS Account # for Reference**		
Raw Materials, Salt and Brine Products		$43,000	$40,000
101.1010000.11.5426600.535001.	**Small Tools & Minor Equipment**	**$1,000**	**$1,000**
101.0000.11.542.66.35.001	**<= Legacy BARS Account # for Reference**		
Tools/Equipment Supplies		$1,000	$1,000
Roadside Maintenance:			
101.1010000.11.5427000.511002.	**Overtime**	**$500**	**$500**
101.0000.11.542.70.11.002	**<= Legacy BARS Account # for Reference**		
Overtime		$500	$500
#N/A	**Temporary Worker Wages**	**$25,000**	**$25,000**
101.0000.11.542.70.11.011	**<= Legacy BARS Account # for Reference**		
New - Temporary Seasonal Help		$25,000	$25,000

2027/2028 Budget Detail
Parks, Recreation & Community Services - Streets Operations & Maintenance
Ongoing Budget

		Year 2027	Year 2028
101.1010000.11.5427000.531001.	**Office & Operating Supplies**	**$11,000**	**$11,000**
101.0000.11.542.70.31.001	**<= Legacy BARS Account # for Reference**		
General Supplies - Herbicides		$5,500	$5,500
Street Striper Supplies		$5,500	$5,500
101.1010000.11.5427000.531011.	**Adopt-A-Street Program**	**$255**	**$255**
101.0000.11.542.70.31.011	**<= Legacy BARS Account # for Reference**		
Adopt-A-Street Supplies		$255	$255
101.1010000.11.5427000.531030.	**Raw Materials**	**$5,500**	**$5,500**
101.0000.11.542.70.31.030	**<= Legacy BARS Account # for Reference**		
Raw Materials: gravel, concrete, asphalt, etc.		$5,500	$5,500
101.1010000.11.5427000.535001.	**Small Tools & Minor Equipment**	**$2,500**	**$2,500**
101.0000.11.542.70.35.001	**<= Legacy BARS Account # for Reference**		
Tool/Equipment Supplies: line trimmers, blowers, hedge bars		$2,500	$2,500
101.1010000.11.5427000.541001.	**Professional services**	**$50,000**	**$50,000**
101.0000.11.542.70.41.001	**<= Legacy BARS Account # for Reference**		
Roadside Maintenance - Tree & Debris Removal		$50,000	$50,000
101.1010000.11.5427000.548001.	**Repair & Maintenance**	**$1,000**	**$1,000**
101.0000.11.542.70.48.001	**<= Legacy BARS Account # for Reference**		
Roadside Repair-Response		$1,000	$1,000
101.1010000.11.5427000.545004.	**Rentals**	**$2,000**	**$2,000**
101.0000.11.542.70.45.004	**<= Legacy BARS Account # for Reference**		
Rentals		$2,000	$2,000
101.1010000.11.5427000.547001.	**Water Charges**	**$28,000**	**$28,000**
101.0000.11.542.70.47.001	**<= Legacy BARS Account # for Reference**		
Water Charges		$28,000	$28,000
Shop Facilities:			
101.1010000.11.5435000.541001.	**Professional Services**	**$2,200**	**$2,200**
101.0000.11.543.50.41.001	**<= Legacy BARS Account # for Reference**		
Professional Services		$2,200	$2,200
101.1010000.11.5435000.547004.	**Sewer Charges**	**$800**	**$800**
101.0000.11.543.50.47.004	**<= Legacy BARS Account # for Reference**		
Sewer Charges		$800	$800
101.1010000.11.5435000.547005.	**Electricity Charges**	**$5,000**	**$5,000**
101.0000.11.543.50.47.005	**<= Legacy BARS Account # for Reference**		
Electricity Charges		$5,000	$5,000
101.1010000.11.5449000.548001.	**Repairs & Maintenance**	**$1,500**	**$1,500**
101.0000.11.544.90.48.001	**<= Legacy BARS Account # for Reference**		
Repairs & Maintenance		$1,500	$1,500

2027/2028 Budget Detail
Parks, Recreation & Community Services - Streets Operations & Maintenance
Ongoing Budget

		Year 2027	Year 2028
Road Operations Overhead:			
101.1010000.11.5449000.531001.	**Office & Operating Supplies**	**$2,250**	**$2,250**
101.0000.11.544.90.31.001	**<= Legacy BARS Account # for Reference**		
General Supplies		$2,250	$2,250
101.1010000.11.5449000.531008.	**Clothing**	**$6,400**	**$6,400**
101.0000.11.544.90.31.008	**<= Legacy BARS Account # for Reference**		
Clothing		$6,400	$6,400
101.1010000.11.5449000.531010.	**Safety Supplies**	**$750**	**$750**
101.0000.11.544.90.31.010	**<= Legacy BARS Account # for Reference**		
Safety Supplies		$750	$750
101.1010000.11.5449000.541001.	**Professional Services**	**$25,000**	**$25,000**
101.0000.11.544.90.41.001	**<= Legacy BARS Account # for Reference**		
Professional Services: Utility Locates		$4,000	$4,000
Olympic Radio for Standby		$10,000	$10,000
SemiAnnual Energy Audit		$11,000	$11,000
101.1010000.11.5449000.549003.	**Registration**	**$3,000**	**$3,000**
101.0000.11.544.90.49.003	**<= Legacy BARS Account # for Reference**		
Certifiction & Leadership Training		$3,000	$3,000

2027/2028 Budget Detail
Parks, Recreation & Community Services - Recreation & Public Art
Ongoing Budget

		Year 2027	Year 2028
		$20,000	$20,600
106.1060000.11.5732000.531001.	**Office & Operating Supplies**	**$2,000**	**$2,000**
106.0000.11.573.20.31.001	**<= Legacy BARS Account # for Reference**		
Arts Commission - Supplies to Implement Work Program (Rotating Art Exhibits)		$2,000	$2,000
106.1060000.11.5732000.541001.	**Professional Services**	**$18,000**	**$18,600**
106.0000.11.573.20.41.001	**<= Legacy BARS Account # for Reference**		
New - Signal Box Wrap		$18,000	$18,600

2027/2028 Budget Detail
Parks, Recreation & Community Services - SWM Operations & Maintenance
Ongoing Budget

		Year 2027	Year 2028
		$1,192,500	$1,207,100
401.4010000.11.5311000.511002.	**Overtime**	**$1,500**	**$1,500**
401.0000.11.531.10.11.002	**<= Legacy BARS Account # for Reference**		
Overtime After Hours Flood Response And Weekends		$1,500	$1,500
401.4010000.11.5311000.531001.	**Office & Operating Supplies**	**$3,000**	**$3,000**
401.0000.11.531.10.31.001	**<= Legacy BARS Account # for Reference**		
Operational Supplies		$1,000	$1,000
Spill Response Supplies: Booms, Socks, And Catch		$2,000	$2,000
401.4010000.11.5311000.531008.	**Work Gear**	**$500**	**$500**
401.0000.11.531.10.31.008	**<= Legacy BARS Account # for Reference**		
Waders		$500	$500
401.4010000.11.5311000.531030.	**Raw Materials**	**$70,600**	**$70,600**
401.0000.11.531.10.31.030	**<= Legacy BARS Account # for Reference**		
Storm Drain Frames, Grates, Catch Basin, Gravel, Filter Fabric, etc..		$5,600	$5,600
Storm Filter Purchases: ADS, Bay Filter, Perk, Contech, etc.		$65,000	$65,000
401.4010000.11.5311000.535001.	**Small & Minor Equipment**	**$1,000**	**$1,000**
401.0000.11.531.10.35.001	**<= Legacy BARS Account # for Reference**		
Tool/Equipment Supplies		$1,000	$1,000
401.4010000.11.5311000.541001.	**Professional Services**	**$67,500**	**$67,500**
401.0000.11.531.10.41.001	**<= Legacy BARS Account # for Reference**		
Professional Services - PCD		$25,000	$25,000
Operational Radio Fee Paid To City of Tacoma		$3,500	$3,500
Prop. Share Of WSDOT After Hours Maint. Call Phone Svc. Olympic Radio		$9,000	$9,000
Subscription - Asset Mgt		$30,000	$30,000
401.4010000.11.5311000.545004.	**Rentals**	**$7,500**	**$7,500**
401.0000.11.531.10.45.004	**<= Legacy BARS Account # for Reference**		
Pumps, Generators, Inspection Support, Other		$7,500	$7,500
401.4010000.11.5311000.548001.	**Repairs & Maintenance**	**$1,037,400**	**$1,052,000**
401.0000.11.531.10.48.001	**<= Legacy BARS Account # for Reference**		
Street Sweeping Contract		$275,400	$290,000
Stormwater Pump-Station Preventative Maintenance		$10,000	$10,000
Annual Maintenance of Filter Systems		$50,000	$50,000
Stormwater Infrastructure Cleaning		$475,000	$475,000
New - Stormwater Infrastructure Cleaning		$50,000	$50,000
Stormwater Pipe Video Inspection Contract		$100,000	$100,000
New - Stormwater Pipe Video Inspection Contract		$27,000	$27,000
General Repairs & Maintenance		$50,000	$50,000
401.4010000.11.5311000.549018.	**Dumping Fees**	**$3,500**	**$3,500**
401.0000.11.531.10.49.018	**<= Legacy BARS Account # for Reference**		
Storm Drainage Debris Removal		$3,500	$3,500

2027/2028 Budget Detail

Parks, Recreation & Community Services - Property Management

Ongoing Budget

		Year 2027	Year 2028
		$536,510	$536,510
502.5020000.17.5183000.531001.	**Office & Operating Supplies**	**$16,500**	**$16,500**
502.0000.17.518.30.31.001	**<= Legacy BARS Account # for Reference**		
City Hall - General operating Supplies-	cleaners, custodial paper products	$16,500	$16,500
502.5020000.17.5183000.541001.	**Professional Services**	**$78,660**	**$78,660**
502.0000.17.518.30.41.001	**<= Legacy BARS Account # for Reference**		
City Hall - Inspection contracts		$5,000	$5,000
City Hall - Carpet Cleaning		$5,500	$5,500
City Hall - Custodial Contract		$60,000	$60,000
City Hall - Specialty Services Carpet/Window		$3,660	$3,660
City Hall - Pest Control		$4,500	$4,500
502.5020000.17.5183500.531001.	**Office & Operating Supplies**	**$3,360**	**$3,360**
502.0000.17.518.35.31.001	**<= Legacy BARS Account # for Reference**		
City Hall - General Supplies - nuts, belts, bolts, wire, light bulbs for building maintenance		$3,360	$3,360
502.5020000.17.5183500.531008.	**Clothing**	**$1,200**	**$1,200**
502.0000.17.518.35.31.008	**<= Legacy BARS Account # for Reference**		
City Hall - Clothing - uniforms for		$1,200	$1,200
502.5020000.17.5183500.532004.	**Facility Fuel**	**$500**	**$500**
502.0000.17.518.35.32.004	**<= Legacy BARS Account # for Reference**		
City Hall - Fuel for Emergency Generator System		$500	$500
502.5020000.17.5183500.535001.	**Small Tools & Minor Equipment**	**$1,250**	**$1,250**
502.0000.17.518.35.35.001	**<= Legacy BARS Account # for Reference**		
City Hall - Tools & Minor Equipment		$1,250	$1,250
502.5020000.17.5183500.541124.	**Professional Certifications**	**$200**	**$200**
502.0000.17.518.35.41.124	**<= Legacy BARS Account # for Reference**		
City Hall - Boiler Certification		$200	$200
502.5020000.17.5183500.544005.	**Other Taxes**	**$6,120**	**$6,120**
502.0000.17.518.35.44.005	**<= Legacy BARS Account # for Reference**		
City Hall - SWM Fees		$6,120	$6,120
502.5020000.17.5183500.547001.	**Water Charges**	**$7,000**	**$7,000**
502.0000.17.518.35.47.001	**<= Legacy BARS Account # for Reference**		
City Hall - Water		$7,000	$7,000

2027/2028 Budget Detail
Parks, Recreation & Community Services - Property Management
Ongoing Budget

		Year 2027	Year 2028
502.5020000.17.5183500.547004.	**Sewer Charges**	**$2,200**	**$2,200**
502.0000.17.518.35.47.004	**<= Legacy BARS Account # for Reference**		
City Hall - Sewer		$2,200	$2,200
502.5020000.17.5183500.547005.	**Electricity Charges**	**$100,000**	**$100,000**
502.0000.17.518.35.47.005	**<= Legacy BARS Account # for Reference**		
City Hall - Electricity		$100,000	$100,000
502.5020000.17.5183500.547011.	**Natural Gas Charges**	**$17,270**	**$17,270**
502.0000.17.518.35.47.011	**<= Legacy BARS Account # for Reference**		
City Hall - Natural Gas		$17,270	$17,270
502.5020000.17.5183500.548001.	**Repairs & Maintenance**	**$35,780**	**$35,780**
502.0000.17.518.35.48.001	**<= Legacy BARS Account # for Reference**		
Alarm Repair City Hall		$500	$500
City Hall Operating Systems (HVAC and mechanical systems)		$18,000	$18,000
City Hall - Elevator		$6,000	$6,000
City Hall - Pond Maintenance		$500	$500
City Hall - Fire Suppression & Fire Extinguishing Systems		$1,500	$1,500
City Hall - Glass Repair, Locks, Other		$2,380	$2,380
City Hall - Security System Maintenance Contract		$2,500	$2,500
City Hall - Storm Drainage Maintenance		$3,000	$3,000
City Hall - Parking Lot Sweeping		$1,300	$1,300
City Hall - Testing And Certifying Back Flow Protection		$100	$100
502.5020000.17.5215000.531001.	**Office & Operating Supplies**	**$22,000**	**$22,000**
502.0000.17.521.50.31.001	**<= Legacy BARS Account # for Reference**		
Police Station - Custodial Supplies		$12,000	$12,000
Police Station - Gun Range Filters, Other		$10,000	$10,000
502.5020000.17.5215000.532004.	**Facility Fuel**	**$3,500**	**$3,500**
502.0000.17.521.50.32.004	**<= Legacy BARS Account # for Reference**		
Police Station - Fuel for Emergency Power System		$3,500	$3,500
502.5020000.17.5215000.535001.	**Small Tools & Minor Equipment**	**$200**	**$200**
502.0000.17.521.50.35.001	**<= Legacy BARS Account # for Reference**		
Police Station - Small Tools And Minor Equipment		$200	$200
502.5020000.17.5215000.541001.	**Professional Services**	**$51,000**	**$51,000**
502.0000.17.521.50.41.001	**<= Legacy BARS Account # for Reference**		
Police Station - Custodial Contract		$47,000	$47,000
Police Station - Specialty Services Carpet/Window		$4,000	$4,000
502.5020000.17.5215000.544005.	**Other Taxes**	**$490**	**$490**
502.0000.17.521.50.44.005	**<= Legacy BARS Account # for Reference**		
Police Station - SWM Fees		$490	$490
502.5020000.17.5215000.547001.	**Water Charges**	**$1,740**	**$1,740**
502.0000.17.521.50.47.001	**<= Legacy BARS Account # for Reference**		
Police Station - Water		$1,740	$1,740

2027/2028 Budget Detail
Parks, Recreation & Community Services - Property Management
Ongoing Budget

		Year 2027	Year 2028
502.5020000.17.5215000.547004.	**Sewer Charges**	**$1,000**	**$1,000**
502.0000.17.521.50.47.004	**<= Legacy BARS Account # for Reference**		
Police Station - Sewer		$1,000	$1,000
502.5020000.17.5215000.547005.	**Electricity Charges**	**$98,000**	**$98,000**
502.0000.17.521.50.47.005	**<= Legacy BARS Account # for Reference**		
Police Station - Electricity		$98,000	$98,000
502.5020000.17.5215000.547011.	**Natural Gas Charges**	**$13,240**	**$13,240**
502.0000.17.521.50.47.011	**<= Legacy BARS Account # for Reference**		
Police Station - Natural Gas		$13,240	$13,240
502.5020000.17.5215000.548001.	**Repairs & Maintenance**	**$13,650**	**$13,650**
502.0000.17.521.50.48.001	**<= Legacy BARS Account # for Reference**		
Police Station - Repair And Maintenance		$5,500	$5,500
Police Station - Site Storm System Contract Maintenance		$3,000	$3,000
Police Station - Elevator Repair And Certification		$2,500	$2,500
Police Station - Fire Suppression & Fire Extinguisher Systems		$2,000	$2,000
Police Station - Glass Repair, Door Locks, Other		$500	$500
Police Station - Testing Back Flow Devices At The Police Facility		$150	$150
502.5020000.17.5215000.548009.	**Landscape Maintenance**	**$18,000**	**$18,000**
502.0000.17.521.50.48.009	**<= Legacy BARS Account # for Reference**		
Police Station - Landscape Maintenance - Industrial Park		$18,000	$18,000
502.5020000.17.5426500.531001.	**Office & Operating Supplies**	**$5,000**	**$5,000**
502.0000.17.542.65.31.001	**<= Legacy BARS Account # for Reference**		
Sounder Station - General Supplies		$5,000	$5,000
502.5020000.17.5426500.541001.	**Professional Services**	**$12,500**	**$12,500**
502.0000.17.542.65.41.001	**<= Legacy BARS Account # for Reference**		
Sounder Station - Custodial Contract		$10,000	$10,000
Sounder Station - Specialty Services Carpet/Window		$2,500	$2,500
502.5020000.17.5426500.547005.	**Electricity Charges**	**$6,000**	**$6,000**
502.0000.17.542.65.47.005	**<= Legacy BARS Account # for Reference**		
Sounder Station - Electricity		$6,000	$6,000
502.5020000.17.5426500.548001.	**Repairs & Maintenance**	**$20,150**	**$20,150**
502.0000.17.542.65.48.001	**<= Legacy BARS Account # for Reference**		
Sounder Station - Annual Testing And Certification Of The Back Flow		$150	$150
Sounder Station - Cleaning And Maintenance Of The Onsite Storm		$1,500	$1,500
Sounder Station - Maintaining Fire Suppresion And Fire Extinguisher		$3,000	$3,000
Sounder Station - Elevator Maintenance		$4,500	$4,500
Sounder Station - Pressure Wash to Clean Parking Area And Garage		$4,500	$4,500
Sounder Station - Sweeping (contract with a sweeping company)		$6,500	$6,500

2027/2028 Budget Detail

Parks, Recreation & Community Services - Property Management

1-Time Budget

		Year 2027	Year 2028
		$187,500	**$100,000**
From 6-Year Property Management Capital & Major Maintenance		**$187,500**	**$100,000**
CH 1	City Hall Park Equipment Replacement	$80,000	$0
CH 6	City Hall Furniture Replacements	$20,000	$0
CH 11	City Hall Replacement of Front Doors	$0	$45,000
PS 1	Police Station Front Parking Lot Improvements	$25,000	$0
PS 3	Police Station Roof Upgrades	$0	$50,000
FS 1	Paint O&M Shop at Fort Steilacoom	$25,000	$0
FSP 5	Fort Steilacoom Park Paint O&M Materials Bin Cover	$30,000	$0
CW 1	City-Wide Parking Lot Improvement Program	$7,500	$0
ATMS 1	Automated Traffic Management System (ATMS) Building Roof Rep	$0	$5,000

Budget Detail
Planning & Public Works

2027/2028 Budget Detail
Planning & Public Works - Building
Ongoing Budget

		Year 2027	Year 2028
		$275,320	$275,320
001.0010000.07.5585000.531001.	**Office & Operating Supplies**	**$2,000**	**$2,000**
001.0000.07.558.50.31.001	**<= Legacy BARS Account # for Reference**		
General Operating Supplies		$1,000	$1,000
General Operating Supplies (Permit Center)		$500	$500
General Operating Supplies (Admin)		$500	$500
001.0010000.07.5585000.531008.	**Uniforms**	**$600**	**$600**
001.0000.07.558.50.31.008	**<= Legacy BARS Account # for Reference**		
Building Official Uniforms		$600	$600
001.0010000.07.5585000.535001.	**Small Tools & Minor Equipment**	**$500**	**$500**
001.0000.07.558.50.35.001	**<= Legacy BARS Account # for Reference**		
Small Tools & Minor Equipment		$500	$500
001.0010000.07.5585000.535004.	**Furniture Equipment**	**$1,250**	**$1,250**
001.0000.07.558.50.35.004	**<= Legacy BARS Account # for Reference**		
Furniture Equipment		$500	$500
Furniture Equipment (Permit Center)		$500	$500
Furniture Equipment (Admin)		$250	$250
001.0010000.07.5585000.541001.	**Professional Services**	**$264,500**	**$264,500**
001.0000.07.558.50.41.001	**<= Legacy BARS Account # for Reference**		
Special Inspections/Peer Techincal Reviews		$5,000	$5,000
Fire Marshal Contract		$236,000	$236,000
Lakewood Water District Backflow Prevention Program		$18,500	$18,500
General Services (Director)		$5,000	$5,000
001.0010000.07.5585000.543002.	**Lodging Charges**	**$1,000**	**$1,000**
001.0000.07.558.50.43.002	**<= Legacy BARS Account # for Reference**		
Training		$400	$400
Training (Permit Center)		$300	$300
Training (Admin)		$300	$300
001.0010000.07.5585000.543003.	**Mileage Reimbursements**	**$600**	**$600**
001.0000.07.558.50.43.003	**<= Legacy BARS Account # for Reference**		
Training & Meetings (Permit Center)		$300	$300
Training & Meetings (Admin)		$300	$300
001.0010000.07.5585000.543005.	**Parking Reimbursements**	**$65**	**$65**
001.0000.07.558.50.43.005	**<= Legacy BARS Account # for Reference**		
Training & Meetings (Permit Center)		$40	$40
Training & Meetings (Admin)		$25	$25
001.0010000.07.5585000.549001.	**Memberships & Dues**	**$1,305**	**$1,305**
001.0000.07.558.50.49.001	**<= Legacy BARS Account # for Reference**		
International Code Council Certification		$865	$865
International Code Council Membership		$240	$240
Washington Association of Building Officials		$200	$200

2027/2028 Budget Detail
Planning & Public Works - Building
Ongoing Budget

		Year 2027	Year 2028
		$275,320	$275,320
001.0010000.07.5585000.549003.	**Registration**	**$2,650**	**$2,650**
001.0000.07.558.50.49.003	**<= Legacy BARS Account # for Reference**		
First Aid/CPR		$100	$100
Washington Association of Building Officials - Annual Meeting		$100	$100
Washington Association of Building Officials - Educational Institute-4 attendees		$1,600	$1,600
Washington Association of Building Officials - Educational Institute Director-ICC Certs		$250	$250
Washington Association of Building Officials - Spring/Winter		$100	$100
Permit CenterTraining		$500	$500
001.0010000.07.5585000.549005.	**Printing & Binding**	**$850**	**$850**
001.0000.07.558.50.49.005	**<= Legacy BARS Account # for Reference**		
Printing & Binding		$600	$600
Printing & Binding (Admin)		$250	$250

2027/2028 Budget Detail
Planning & Public Works - Current Planning
Ongoing Budget

		Year 2027	Year 2028
		$21,515	$21,515
001.0010000.07.5586000.531001.	**Office & Operating Supplies**	**$800**	**$800**
001.0000.07.558.60.31.001	**<= Legacy BARS Account # for Reference**		
General Office & Operating Supplies		$800	$800
001.0010000.07.5586000.535004.	**Furniture Equipment**	**$500**	**$500**
001.0000.07.558.60.35.004	**<= Legacy BARS Account # for Reference**		
Furniture Equipment		$500	$500
001.0010000.07.5586000.541007.	**Hearing Examiner**	**$6,000**	**$6,000**
001.0000.07.558.60.41.007	**<= Legacy BARS Account # for Reference**		
Hearing Examiner Services (Admin)		$6,000	$6,000
001.0010000.07.5586000.543002.	**Lodging Charges**	**$1,700**	**$1,700**
001.0000.07.558.60.43.002	**<= Legacy BARS Account # for Reference**		
American Planning Association of Washington (APA-WA)		$800	$800
Planning Association of Washington (PAW) Conference		$600	$600
APA/PAW Director's Conference (Admin)		$300	$300
001.0010000.07.5586000.543003.	**Mileage Reimbursements**	**$400**	**$400**
001.0000.07.558.60.43.003	**<= Legacy BARS Account # for Reference**		
Training And Meeting		$400	$400
001.0010000.07.5586000.543004.	**Conference Meals**	**$340**	**$340**
001.0000.07.558.60.43.004	**<= Legacy BARS Account # for Reference**		
American Planning Association of Washington (APA-WA)		$100	$100
Planning Association of Washington (PAW) Conference		$100	$100
APA/PAW Director's Conference (Admin)		$140	$140
001.0010000.07.5586000.543005.	**Parking Reimbursements**	**$75**	**$75**
001.0000.07.558.60.43.005	**<= Legacy BARS Account # for Reference**		
Training and Meetings		$75	$75
001.0010000.07.5586000.544001.	**Advertising**	**$8,000**	**$8,000**
001.0000.07.558.60.44.001	**<= Legacy BARS Account # for Reference**		
Advertising / Public Notices		$8,000	$8,000
001.0010000.07.5586000.549001.	**Memberships & Dues**	**$450**	**$450**
001.0000.07.558.60.49.001	**<= Legacy BARS Account # for Reference**		
Planning Association off Washington		$450	$450
001.0010000.07.5586000.549003.	**Registration**	**$2,700**	**$2,700**
001.0000.07.558.60.49.003	**<= Legacy BARS Account # for Reference**		
Planning Association of Washington		$450	$450
Planner Education & Training		$2,000	$2,000
GIS Training		$250	$250
001.0010000.07.5586000.549005.	**Printing & Binding**	**$550**	**$550**
001.0000.07.558.60.49.005	**<= Legacy BARS Account # for Reference**		
Printing & Binding		$500	$500
Maps (Admin)		$50	$50

2027/2028 Budget Detail

Planning & Public Works - Long Range Planning

Ongoing Budget

		Year 2027	Year 2028
		$700	$700
001.0010000.07.5586500.531001.	**Office & Operating Supplies**	**$200**	**$200**
001.0000.07.558.65.31.001	**<= Legacy BARS Account # for Reference**		
General Office & Operating Supplies		$200	$200
001.0010000.07.5586500.544001.	**Advertising**	**$500**	**$500**
001.0000.07.558.65.44.001	**<= Legacy BARS Account # for Reference**		
Advertising / Public Notices for Comprehensive Plan Amendments		$500	$500

2027/2028 Budget Detail

Planning & Public Works - Planning

1-Time Budget

		Year 2027	Year 2028
		$25,097	**$27,606**
001.0019999.07.5586500.549001.	**Membership Dues**	**$25,097**	**$27,606**
001.9999.07.558.65.49.001	**<= Legacy BARS Account # for Reference**		
SSHA^{3}P Contribution		$25,097	$27,606

2027/2028 Budget Detail

Planning & Public Works - Economic Development

Ongoing Budget

		Year 2027	Year 2028
		$168,480	**$168,480**
001.0010000.13.5587000.531001.	**Office & Operating Supplies**	**$240**	**$240**
001.0000.13.558.70.31.001	**<= Legacy BARS Account # for Reference**		
General		$240	$240
001.0010000.13.5587000.541001.	**Professional Services**	**$122,470**	**$122,470**
001.0000.13.558.70.41.001	**<= Legacy BARS Account # for Reference**		
Build Your Better Website Refresh		$3,630	$3,630
Increase Economic Development Expansion & Retention,		$118,840	$118,840
001.0010000.13.5587000.541078.	**Tacoma/Pierce County Economic Development Board**	**$30,000**	**$30,000**
001.0000.13.558.70.41.078	**<= Legacy BARS Account # for Reference**		
Tacoma/Pierce County Economic Development Board		$30,000	$30,000
001.0010000.13.5587000.543002.	**Lodging Charges**	**$400**	**$400**
001.0000.13.558.70.43.002	**<= Legacy BARS Account # for Reference**		
WA Economic Development Assoc Summer Conference		$400	$400
001.0010000.13.5587000.543004.	**Conference Meals**	**$150**	**$150**
001.0000.13.558.70.43.004	**<= Legacy BARS Account # for Reference**		
WA Economic Development Assoc Summer Conference		$150	$150
001.0010000.13.5587000.543005.	**Parking Reimbursements**	**$50**	**$50**
001.0000.13.558.70.43.005	**<= Legacy BARS Account # for Reference**		
Other Meetings And Workshops		$50	$50
001.0010000.13.5587000.544001.	**Advertising**	**$800**	**$800**
001.0000.13.558.70.44.001	**<= Legacy BARS Account # for Reference**		
Local Publications		$800	$800
001.0010000.13.5587000.549001.	**Memberships & Dues**	**$6,540**	**$6,540**
001.0000.13.558.70.49.001	**<= Legacy BARS Account # for Reference**		
International Council Of Shopping Centers		$175	$175
International Economic Development Council		$385	$385
Washington Economic Development Assoc.		$650	$650
New Clear Zone Parcel Purchases		$1,525	$1,525
Woodworth Industrial Park Dues - Lots 8, 17, 18, 19, 20		$3,805	$3,805
001.0010000.13.5587000.549003.	**Registration**	**$7,830**	**$7,830**
001.0000.13.558.70.49.003	**<= Legacy BARS Account # for Reference**		
Economic Development Board - Annual Meeting - One Attendees		$100	$100
Lakewood Chamber Of Commerce Monthly Meetings		$480	$480
Summits, Workshops, Annual Meetings		$500	$500
Webinar Trainings		$150	$150
WA Economic Development Assoc. Spring/Summer Conferences		$600	$600
New - Economic Development Board Annual-Gold Sponsership		$6,000	$6,000

2027/2028 Budget Detail
Planning & Public Works - Engineering & Capital
Ongoing Budget

		Year 2027	Year 2028
		$104,000	$43,750
Engineering:			
101.1010000.21.5423000.531001.	**Office & Operating Supplies**	**$100**	**$350**
101.0000.21.542.30.31.001	**<= Legacy BARS Account # for Reference**		
Paint		$100	$100
Batteries for School Zone Flashers		$0	$250
Capital:			
101.1010000.21.5425000.541001.	**Professional Services**	**$57,500**	**$0**
101.0000.21.542.50.41.001	**<= Legacy BARS Account # for Reference**		
New - For Bridge Repair/Inspections (every other year)		$57,500	$0
101.1010000.21.5426400.535001.	**Small Tools & Minor Equipment**	**$1,500**	**$1,500**
101.0000.21.542.64.35.001	**<= Legacy BARS Account # for Reference**		
Various Operations & Maintenance Equipment for Inspectors, Etc.		$1,500	$1,500
101.1010000.21.5433000.511900.	**Commute Trip Reduction**	**$3,000**	**$3,000**
101.0000.21.543.30.11.900	**<= Legacy BARS Account # for Reference**		
Commute Trip Reduction		$3,000	$3,000
101.1010000.21.5433000.531001.	**Office & Operating Supplies**	**$1,000**	**$1,000**
101.0000.21.543.30.31.001	**<= Legacy BARS Account # for Reference**		
Office & Operating Supplies		$1,000	$1,000
101.1010000.21.5433000.535004.	**Furniture Equipment**	**$500**	**$500**
101.0000.21.543.30.35.004	**<= Legacy BARS Account # for Reference**		
Furniture Equipment		$500	$500
101.1010000.21.5433000.549005.	**Printing & Binding**	**$100**	**$100**
101.0000.21.543.30.49.005	**<= Legacy BARS Account # for Reference**		
Forms and Copies		$100	$100
101.1010000.21.5442000.511002.	**Overtime**	**$1,500**	**$1,500**
101.0000.21.544.20.11.002	**<= Legacy BARS Account # for Reference**		
Overtime For Engineering Functions		$1,500	$1,500
101.1010000.21.5442000.531001.	**Office & Operating Supplies**	**$1,000**	**$1,000**
101.0000.21.544.20.31.001	**<= Legacy BARS Account # for Reference**		
Engineering Operational Supplies		$1,000	$1,000
101.1010000.21.5442000.531008.	**Work Gear**	**$500**	**$500**
101.0000.21.544.20.31.008	**<= Legacy BARS Account # for Reference**		
Work & Safety Gear For Engineering Division		$500	$500
101.1010000.21.5442000.541001.	**Professional Services**	**$33,000**	**$33,000**
101.0000.21.544.20.41.001	**<= Legacy BARS Account # for Reference**		
Consultants, Private Vendor, Print Or Copy Plans,		$22,000	$22,000
Consultant for Traffic Counts		$10,000	$10,000
Sound Transit Rent Permit BPW Vicinity - PX85-16078 (for Equipment in RR ROW)		$1,000	$1,000

2027/2028 Budget Detail

Planning & Public Works - Engineering & Capital

Ongoing Budget

		Year 2027	Year 2028
		$104,000	**$43,750**
101.1010000.21.5442000.549001.	**Memberships/Dues**	**$3,500**	**$500**
101.0000.21.544.20.49.001	**<= Legacy BARS Account # for Reference**		
OMWBE (Office of Minority & Women's Business Enterprise) Due every other year, WAC 326-02-034.		$3,000	$0
Professional Engineering Licensing and American Public Works Association		$500	$500
101.1010000.21.5442000.549003.	**Registration**	**$800**	**$800**
101.0000.21.544.20.49.003	**<= Legacy BARS Account # for Reference**		
State American Public Works Association (APWA) Conference for CIP Manager		$800	$800

2027/2028 Budget Detail

Planning & Public Works - Surface Water Management Engineering

Ongoing Budget

		Year 2027	Year 2028
		$615,705	$623,705
401.4010000.41.5311000.531001.	**Office & Operating Supplies**	**$1,500**	**$1,500**
401.0000.41.531.10.31.001	**<= Legacy BARS Account # for Reference**		
Operational Supplies		$1,000	$1,000
Operational Supplies (Admin)		$500	$500
401.4010000.41.5311000.531007.	**Maps**	**$50**	**$50**
401.0000.41.531.10.31.007	**<= Legacy BARS Account # for Reference**		
Maps (Admin)		$50	$50
401.4010000.41.5311000.531008.	**Work Gear**	**$500**	**$500**
401.0000.41.531.10.31.008	**<= Legacy BARS Account # for Reference**		
Work Gear For 3 Employees		$500	$500
401.4010000.41.5311000.535001.	**Small Tools & Minor Equipment**	**$300**	**$300**
401.0000.41.531.10.35.001	**<= Legacy BARS Account # for Reference**		
Tool/Equipment Supplies		$150	$150
Tools/Equipment For Projects, Inspections		$150	$150
401.4010000.41.5311000.535004.	**Furniture & Equipment**	**$750**	**$750**
401.0000.41.531.10.35.004	**<= Legacy BARS Account # for Reference**		
Furniture Equipment		$500	$500
Furniture Equipment (Admin)		$250	$250
401.4010000.41.5311000.541001.	**Professional Services**	**$188,500**	**$197,500**
401.0000.41.531.10.41.001	**<= Legacy BARS Account # for Reference**		
General Services as Needed: (Survey, Geotech, Hydrologist, Biologist, Emergency Repair, Stormwater Code, ESM Update)		$15,000	$15,000
Lab Testing Of Water and Soil Samples - non-PCD		$2,000	$2,000
Clover Creek Gauging Station Operating Costs-Us		$9,500	$9,500
NPDES Permit Fee - WA State Dept of Ecology		$30,000	$32,000
Pierce County SWM Billing Services		$70,000	$75,000
Pierce County Chambers-Clover Watershed Small		$10,000	$10,000
Regional Stormwater Monitoring Program - WA State		$42,000	$44,000
Sound Transit Railroad Crossing Permits For 4 Storm		$4,000	$4,000
Dam Inspection Fee Department of Ecology		$1,500	$1,500
Waughop Lk. WA ECY Permit		$1,000	$1,000
Pierce Conservation Dist. Interlocal Agreement - Lake Testing Services		$3,500	$3,500
401.4010000.41.5311000.543001.	**Transportation**	**$1,240**	**$1,240**
401.0000.41.531.10.43.001	**<= Legacy BARS Account # for Reference**		
Lodging Costs For Spring And Fall APWA State		$800	$800
Lodging Costs (Admin)		$300	$300
Conderence Meal (Admin)		$140	$140
401.4010000.41.5311000.543003.	**Mileage Reimbursements**	**$300**	**$300**
401.0000.41.531.10.43.003	**<= Legacy BARS Account # for Reference**		
Training And Meeting (Admin)		$300	$300
401.4010000.41.5311000.544001.	**Advertising**	**$1,500**	**$500**
401.0000.41.531.10.44.001	**<= Legacy BARS Account # for Reference**		
Advertising		$1,500	$500
401.4010000.41.5311000.544002.	**Interfund Utility Tax**	**$321,960**	**$321,960**
401.0000.41.531.10.44.002	**<= Legacy BARS Account # for Reference**		
Utility Tax on Swm Fees		$321,960	$321,960
401.4010000.41.5311000.544003.	**B & O Taxes to the State**	**$93,905**	**$93,905**
401.0000.41.531.10.44.003	**<= Legacy BARS Account # for Reference**		
B&O Taxes On SWM Fees Revenue		$93,905	$93,905

2027/2028 Budget Detail

Planning & Public Works - Surface Water Management Engineering

Ongoing Budget

		Year 2027	Year 2028
		$615,705	**$623,705**
401.4010000.41.5311000.544005.	**Other Taxes**	**$1,000**	**$1,000**
401.0000.41.531.10.44.005	**<= Legacy BARS Account # for Reference**		
SWM Charges On SWM-Owned Properties		$1,000	$1,000
401.4010000.41.5311000.549001.	**Memberships/Dues**	**$200**	**$200**
401.0000.41.531.10.49.001	**<= Legacy BARS Account # for Reference**		
Engineering License Renewals (1 FTEs); APWA		$200	$200
401.4010000.41.5311000.549003.	**Registration**	**$2,500**	**$2,500**
401.0000.41.531.10.49.003	**<= Legacy BARS Account # for Reference**		
LID & Stormwater Modeling (Admin)		$250	$250
APWA Conferences & Other		$2,000	$2,000
GIS Training		$250	$250
401.4010000.41.5311000.549005.	**Printing & Binding**	**$500**	**$500**
401.0000.41.531.10.49.005	**<= Legacy BARS Account # for Reference**		
Printing And Binding		$500	$500
401.4010000.41.5311000.549011.	**Special Events**	**$1,000**	**$1,000**
401.0000.41.531.10.49.011	**<= Legacy BARS Account # for Reference**		
National Pollutant Discharge Elimination System		$1,000	$1,000