



LAKWOOD CITY COUNCIL STUDY SESSION AGENDA

Monday, October 27, 2014
7:00 P.M.
City of Lakewood
City Council Chambers
6000 Main Street SW
Lakewood, WA 98499

Page No.

CALL TO ORDER

ITEMS FOR DISCUSSION:

- (4) 1. Joint Lakewood's Promise Advisory Board meeting.
- (13) 2. Review of the 2014 Comprehensive Plan amendments. – (Memorandum)
- (16) 3. Review of the 2014 budget amendments. – (Memorandum)
- (35) 4. Review of the 2015 property tax levy. – (Memorandum)
- (50) 5. 2015-2016 Proposed Biennial Budget Department Presentations. – (Memorandum)
 - Police
 - Municipal Court

BRIEFING BY THE CITY MANAGER

ITEMS TENTATIVELY SCHEDULED FOR THE NOVEMBER 3, 2014 REGULAR CITY COUNCIL MEETING:

1. Proclamation recognizing Lakewood Mayor Emeritus Bill Harrison. – *General Bill Harrison, Lakewood Mayor Emeritus*
2. Proclamation proclaiming the month of November 2014 as Veterans Appreciation Month. – *Ms. Anne Sprute, CEO, RallyPoint/6*
3. Proclamation recognizing Carlene Joseph, 2014 Association of United States Army (AUSA) National Award recipient of the Major General Anthony J. Drexel Biddle Medal. – *Ms. Carlene Joseph, Vice President of Military Relations, Harborstone Credit Union*

The City Council Chambers is accessible to persons with disabilities. Equipment is available for the hearing impaired. Persons requesting special accommodations or language interpreters should contact the City Clerk's Office, 589-2489, as soon as possible in advance of the Council meeting so that an attempt to provide the special accommodations can be made.

<http://www.cityoflakewood.us>

The Council Chambers will be closed 15 minutes after adjournment of the meeting.

4. Tacoma Regional Convention & Visitors Bureau Year-to-Date Progress and Activities. –*Mr. Bennish Brown, President and CEO*
5. This is the date set for a public hearing on the proposed 2015-2016 Biennial Budget and 2015 property tax collection. – (Public Hearings and Appeals – Regular Agenda)
6. This is the date set for a public hearing on the proposed 2013-2014 Biennial Budget amendments. - (Public Hearings and Appeals – Regular Agenda)
7. Authorizing the execution of a purchase and maintenance agreement with Xiologix, in the amount of \$95,631.50, to implement an information technology unified storage solution to increase storage capacity. – (Motion – Regular Agenda)
8. Authorizing the execution of an agreement with Tri-Tec Communications, Inc., in the amount of \$193,218.77, for a phone system. – (Motion – Regular Agenda)
9. Authorizing the execution of an amendment to the interlocal agreement with West-Pierce Fire District 3 regarding emergency management coordination services. – (Motion – Regular Agenda)
10. Authorizing the execution of a grant agreement with the Washington State Military Department for Homeland Security Emergency Management. – (Motion – Regular Agenda)
11. Approving the 2015-2017 State Legislative Agenda. – (Motion – Regular Agenda)

CITY COUNCIL COMMENTS

ADJOURNMENT

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CITY OF LAKEWOOD (CITY HALL)
 6000 Main Street SW, Lakewood, WA 98499-5027
 (253) 589-2489

WEEKLY MEETING SCHEDULE
October 27, 2014 – October 31, 2014

Date	Time	Meeting	Location
Oct 27	7:00 P.M.	City Council Study Session	Lakewood City Hall Council Chambers
Oct 28	No Meetings Scheduled		
Oct 28	No Meetings Scheduled		
Oct 29	6:30 P.M.	City Council Special Meeting	Lakewood City Hall Conference Room 1E
Oct 30	6:00 P.M.	Pacific Neighborhood Association	Children of the Light Ministries 5105 Solberg Drive SW
Oct 31	No Meetings Scheduled		

TENTATIVE WEEKLY MEETING SCHEDULE
November 3, 2014 – November 7, 2014

Date	Time	Meeting	Location
Nov 3	4:30 P.M.	Arts Commission	Lakewood City Hall 3 rd Floor, Conference Room 3A
	6:00 P.M.	Youth Council	Lakewood City Hall 3 rd Floor, Conference Room 3A
	7:00 P.M.	City Council	Lakewood City Hall Council Chambers
Nov 4	5:30 P.M.	Parks and Recreation Advisory Board	Lakewood City Hall 1 st Floor, Conference Room 1D
Nov 5	5:15 P.M.	Public Safety Advisory Committee	Lakewood Police Station Multi-Purpose Room 9401 Lakewood Drive SW
Nov 6	9:30 A.M.	Civil Service Commission	Lakewood City Hall 1 st Floor, Conference Room 1E
	6:30 P.M.	Tillicum/Woodbrook Neighborhood Association	Tillicum Community Center 14916 Washington Avenue SW
Nov 7	No Meetings Scheduled		

NOTE: The City Clerk's Office has made every effort to ensure the accuracy of this information. Please confirm any meeting with the sponsoring City department or entity.

2014-15 Lakewood's Promise Advisory Board (LPAB)

Members:

Clayton DeNault, Chairman - Lakewood Family YMCA
Kathy Bressler, Vice Chair - St Clare Hospital
Elvin Bucu - Lakewood Boys and Girls Club
Mary Dodsworth - City of Lakewood
Dr. Lonnie Howard, Clover Park Technical College
Dr. Michele Johnson - Pierce College
Debbie LeBeau - Clover Park School District
Bianca Vieyra - Lakewood Youth Council
Dr. Claudia Thomas - Community Activist
Judi Weldy - Care Net Pregnancy and Family Services
Ellie Wilson - Community Activist

Council Liaison:

Councilmember Mary Moss

Meeting Schedule:

Second Thursday of each month at 7:30-8:30 a.m. in Room 3A

LPAB Significant Accomplishments To Date:

- Dynamic Board representing agencies that serve youth from birth through college.
- Presentations representing one of the five promises occurring in Lakewood at monthly Board meetings (CIS, CHOICE, Fish Food bank, YMCA).
- Facilitated Lakewood being named 6-time winner of 100 Best Communities for Young People.
- Integrated Youth Council member onto Board.
- Featured Promise activities at monthly Lakewood Community Collaboration meetings.
- Redeveloped Lakewood Promise Website showcasing Lakewood Youth/family activities and incorporating social media and other youth "links"
- Brought partners together in 2013 to implement an inaugural Maker Faire for Lakewood. Doubled enrollment of makers and visitors in 2014.
- Established a presence at the Farmers Market to promote Lakewood's Promise, youth activities and mentoring opportunities.
- Developed Safe Places Task Force to map safe places, to evaluate teen late night programs and create a plan to expand offerings.

Current Work Plan:

• 1st Promise (Caring Adults)

Vision: Every youth has ongoing relationships with mentors from an early age through high school graduation and beyond

- Identify and support mentoring opportunities in Lakewood.
- Train mentors to be work with teens in late-night activities.

• 2nd Promise (Safe Places)

Vision: Every youth has safe places to go that include safe structured activities, within walking distance from home or with access to transportation to and from this place, during all their school years.

- Initiate a "floating" teen late night program using successful models and best practices that is supervised by a traveling staff from various agencies/colleges.
- Inventory and map safe place resources within Lakewood
- Maintain website/calendar/blog and promote connections to social media for teen activities

- Work with Youth Council to explore more options to ensure all youth have safe places to go.

- **3rd Promise (A Healthy Start)**
Vision: A culture of healthy start basics ranging from access to medical/dental care, a healthy diet and physical activity is prevalent in Lakewood, both in and out of the home.
 - Utilize the Healthy Start Task Force (HSTF) to meet the “community committee” needs for the CPSD Food Services.
 - The HSTF will develop a pilot program to address school based healthy eating and reduction of food waste in the schools.

- **4th Promise (Effective Education)**
Vision: Every youth is given opportunities to gain marketable skills to help them choose their own career paths of interest.
 - Partner with the Clover Park School District, Pierce College and Clover Park Technical College to support community based programs.
 - Support the College Access Corps (CAC) program at Pierce College to promote college-readiness prior to entering high school.
 - Continue the support of “maker activities” for youth.

- **5th Promise (Opportunities to Help Others)**
Vision: A culture of “giving back to the community” is instilled in youth as they move through middle and high school by presenting a greater number of youth volunteer opportunities.
 - Identify and map out volunteer opportunities in Lakewood. Make this information available online, on phone apps, and through social media.
 - Partner with agencies and the Lakewood Youth Council to create training opportunities for potential teen volunteers.
 - Encourage tracking of volunteer hours and recognition for teen volunteers.

Teen Late Night Programs

Safe Places Task Force
October 2014

OVERVIEW

In Lakewood, teens are looking for places to go in the evening. The Safe Places Task force was created to look at structured safe places for youth and teens in Lakewood.

FOCUS

The task force identified three areas to look at:

1. Inventorying Safe Places
2. After School Programs - before 7:00 pm
3. Late Night Programs - after 7:00 pm

This document primarily addresses the needs of teens (ages 13+) and Late Night Programs.

THE RESTAURANT EXAMPLE

Although there are numerous places for teens to physically “hang out”, very few provide structured activities and are available to all. An example that was shared by the Youth Council would be a restaurant open in the evening. Theoretically, teens can hang out in the restaurant with friends, however most would be limited by available funds and the restaurant’s desire to have paying customers at the table.

Having safe places where all can attend - for free - is important for youth.

EXISTING PROGRAMS

In Lakewood, the two ongoing examples of Late Night programs for teens are:

- **Clubs, Scouts and Youth Groups.** These programs cater to particular membership and ongoing participation. Faith-based programs, though usually open to all, are designed with purposes that teens/parents may not be comfortable with. In addition, many of these programs are not readily known to the public.
- **YMCA Late Nite.** This program has been around for a long time and is open to all teens - regardless of whether or not they possess a YMCA membership. This program provided the basis for Late Night program discussion for the task force.

DEFINITION OF SAFE PLACE

Three definitions for “safe places” are interconnected:

- **A safe place is where you can find the caring adults.** This was then easily expanded to be
- **A safe place is where all five of the promises are kept.** Of course this is referring to the Five America’s (Lakewood’s Promises) of:
 - Caring Adults
 - Safe Places
 - A Healthy Start
 - Effective Education (Marketable Skills)
 - Opportunities to Help Others (Youth Volunteerism)
- **A safe place is where the teens want to be.**

BARRIERS FOR TEENS

The task force discussed the barriers that would keep teens from attending Safe Place activities and programs. There were several but the ones that stuck out were:

- Transportation - not able to attend it
- Communication - not knowing about it
- Funding - how will these programs be paid for.

These barriers have popped up in nearly every discussion concerning youth activities in Lakewood.

PARTNERS AT THE TABLE

The Task Force is comprised of members from:

- Lakewood Family YMCA
- Pierce College
- Lakewood Boys and Girls Club
- Clover Park School District
- Choice Coalition
- Lakewood Playhouse
- Lake City Community Church
- Pierce County Library System - Lakewood Branch
- The City of Lakewood
- Tillicum Youth and Family Center
- Lakewood Computer Clubhouse

CROSS-MARKETING

It was agreed that cross-marketing of programs would be extremely important to ensure that all youth in Lakewood are being served. Youth leaders representing agencies should consider inviting other agencies to special events to promote their programs.

POTENTIAL PLACES ARE IN PLENTY



Before doing an official inventory of potential safe places, the task force discussed what we have “around the table” and the ability for the custodians of the potential places to “think outside the box” and expand what they traditionally do.

- The Lakewood Boys and Girls Club traditionally closes at 7:00 pm yet should be able to look at later evening programs with their remarkable facility.
- The Lakewood Playhouse has a great teen program and the ability to offer a truly unique improv program.
- The Lakewood Library is already a popular place for teens - with a dedicated teen librarian - and could easily stay open later at night.
- The Pierce College Science Dome / Rainier is uniquely set up to be a place for teens and can inspire them to look at college.

The task force was curious as to where other potential safe place sites could be and stressed that an inventory be implemented.

A map of potential safe places is located

at <http://lakewoodspromise.us/map>

THE “FLOATING” TEEN LATE NIGHT PROGRAM

The concept of a “floating” late night program was adopted by the task force. **Late night programs will occur at least quarterly in Lakewood at different locations each time.** The kick-off for this concept will occur in November, 2014. Some of the advantages of developing a program that shifts location would include:

- The ability for teens to experience more of Lakewood.
- The ability for teens with transportation issues to occasionally attend activities closer to their neighborhoods.
- The ability for a site to really put their best effort into an event
- A chance for the agency teens to be host and gain leadership skills.
- An opportunity for businesses to contribute towards a local program.
- A chance to let social media generate excitement as to where the next late night program will be.

STAFFING

Each Floating Late Night program will be staffed by the permanent “floating task force” and supplemented by staff/volunteers recruited by the host site and other approved programs.

Floating Task Force

The **floating task force** will be represented by:

- Pierce College
- Lakewood Library
- Boys and Girls Club
- City of Lakewood
- Lakewood Family YMCA

Site Volunteers are recruited by the host site as per their own method of recruiting volunteers.

Other Approved Programs will include those volunteers screened by the floating task force as well as service learning programs coordinated by Pierce College and Clover Park Technical College.

No volunteer will be put in a situation where he/she will be alone with a teen unless he/she has had appropriate training and a background check.

FLOATING LATE NIGHT PROGRAM CRITERIA

- Program must be free
- Program must have free food
- Program must run at least two hours and go past 7:00 pm
- Program must include staffing by members of the floating task force
- Program must include activities relevant to all Five Promises
 - Caring Adults. Examples would include:
 - appropriate staffing
 - getting new people involved
 - Safe Places. Examples would include:
 - ability for agencies to market other programs
 - site being secure and safe
 - local safety officer informed of activity
 - A Healthy Start. Examples would include:
 - Healthy food choices
 - Physical activities to promote fitness
 - Activities to promote a healthy lifestyle
 - Effective Education. Examples would include:
 - Internship and job shadowing opportunities
 - Activities that are hands-on and embrace job skills
 - Workshops on college-readiness
 - STEM activities
 - Opportunities to Help Others. Examples would include:
 - Participant ownership in set-up and break-down of site or a service project.
 - Fliers promoting volunteer activities
 - Peer mentoring
- Program must have a feedback system in place for the teens to participate in
- A final write-up of the program must be shared on social media and shared with task force and teen participants.

2014-15 TEEN LATE NIGHT CALENDAR

November 15 - The Library

December - No Program

January - TBA

February 13 - Location TBA

March - TBA

April - TBA

SAFE PLACES TASK FORCE MEETINGS

The task force meets the 2nd Wednesday of the month at City hall at 8:30 am. The meeting precede the Lakewood Community Collaboration meeting. All are welcome.



TO: Mayor and City Council

FROM: David Bugher, Assistant City Manager/Community Development Director

THROUGH: John Caulfield, City Manager *John E. Caulfield*

DATE: October 27, 2014 (Study Session)

SUBJECT: 2014 Comprehensive Plan & Zoning Amendments

This memorandum summarizes the proposed 2015 comprehensive plan and zoning amendments and conveys the Planning Advisory Board's recommendations and items of record¹ for Council discussion and review.

As the record was developed before the Board, the Council may accept that record as it currently exists, or it may supplement that record through an additional public hearing pursuant to LMC 18A.02.560H and 565.G. In reviewing the record, there was one controversial amendment, CPA- 2014-01. Generally, though, the amendments were non-controversial. Staff believes that the record is complete, and that there is no need for an additional public hearing.

The 2014 comprehensive plan and zoning amendments were merged with one standalone regulatory amendment, comprised of several components that underwent a parallel review process. The proposed actions include:

- A. CPA-2014-01; 7701 Ruby Drive SW (City Initiated). Redesignate the subject property on the Future Land-Use Map from Multifamily to Single Family, and rezone it from Multifamily 1 (MF1) to Residential 3 (R3). Assessor's Tax Parcel No. is 6430403850. Current taxpayer name is Ruby 62 Holdings, LLC.
- B. CPA-2014-02; 12301 Pacific Highway SW (City Initiated). Redesignate the subject property on the Future Land Use Map from Corridor Commercial to Open Space and Recreation, and rezone it from Corridor Commercial (CC) to Open Space and Recreation 1 to OSR1. The site is 1.132 acres in size and comprises the Clover Creek channel. Assessor's Tax Parcel No. is 0219118037. Current taxpayer name is Fred Roberson.

¹ Intermediate staff reports and other material which are largely or fully redundant with the information appended here are not included for brevity's sake. The record is being conveyed to the Council for the October 27 study session to be followed by a draft ordinance for the December 1 regular meeting. Between October 27 and December 1, the Council is scheduled to conduct a second study session on November 10.

- C. CPA-2014-03; 11211 41st Avenue SW (City Initiated). Redesignate the subject property on the Future Land-Use Map from Public, Semi-Public Institutional (PI) to Corridor Commercial (CC), and rezone it from Public Institutional (PI) to Transit Oriented Commercial (TOC). The site is 4.9 acres in size. Assessor's Tax Parcel No. is 0219121004. Current taxpayer name is Washington State Transportation Department.
- D. CPA-2014-04; 8807 25th Avenue SW (City Initiated). Redesignate the subject property on the Future Land-Use Map from Single Family to Open Space and Recreation, and rezone it from Residential 3 (R3) to Open Space and Recreation 1 (OSR1). The site is 4.4 acres in size. The proposal would accommodate the expansion of Ward's Lake Park. Assessor's Tax Parcel Nos. are 0320314042 and 0320314043. Current property owner is the City of Lakewood.
- E. CPA-2014-05; 4723 127th Avenue SW (City Initiated). Redesignate the subject property on the Future Land-Use Map from High Density Multifamily to Open Space and Recreation, and rezone it from Multifamily 2 (MF2) to Open Space and Recreation 1 (OSR1). The site is 1.7 acres in size. The proposal would accommodate the expansion of Springbrook Park. Assessor's Tax Parcel No. is 0219123106. Current property owner is the City of Lakewood.
- F. CPA-2014-06; 13000 Block of Pacific Highway SW (City Initiated). Redesignate the subject property on the Future Land-Use Map from Single Family to Open Space and Recreation, and rezone it from Residential 3 (R3) to Open Space and Recreation 2 (OSR2). The site is 30,269 square feet in area. The proposal would establish a new urban park. There is no Assessor's Tax Parcel Number since the property is currently unused street right-of-way. Current property owner is the City of Lakewood.
- G. CPA-2014-07; Citywide applicability (City Initiated). In response to RCW 36.70A.130 (5) this amendment updates Lakewood's Comprehensive Plan, Chapters 2, 3, 5, and 7.

The PAB has reviewed these amendments at various times throughout 2013 and 2014². Key dates include:

Date:	Action:
January 26, 2013	Review of PSRC land use forecast data
April 17, 2013	2015 comprehensive plan update
May 1, 2013	2015 comprehensive plan update
June 19, 2013	2015 comprehensive plan update & Joint Land Use Study
November 6, 2013	2015 comprehensive plan update/existing conditions report
November 20, 2013	2015 comprehensive plan update/housing policies
December 18, 2013	Review of the 2015 comprehensive plan checklist
January 15, 2014	Centers of Local Importance
February 19, 2013	2015 comprehensive plan update: land use; & building capacity
March 19, 2014	Board considered an amendment to the comprehensive plan & zoning for 7701 Ruby Drive SW; conducted further review of housing policies

² Throughout 2014, the City Council has also reviewed comprehensive plan amendments. The review has oftentimes been piecemeal, but nonetheless, specific in content. Topics have included the application cycle, Centers of Local Importance, relationship of the recently adopted Shoreline Master Plan to the comprehensive plan update, specific policy statements on a wide variety of topics, community visioning, the inclusion of the Legacy Plan into the comprehensive plan, City Council initiated amendments, etc. Dates of review include January 6, January 21, April 7, April 14, May 5, May 19, May 27, and August 27.

April 2, 2014	Board adopted a resolution of intent to amend the comprehensive plan & zoning for 7701 Ruby drive SW
August 20, 2014	Board conducted a physical tour
September 3, 2014	Board conducted a public hearing
September 17, 2014	Board closes public hearing for verbal testimony, but allows the submission of written testimony
October 1, 2014	Board continues public hearing allowing for additional written testimony
October 15, 2014	Board closes the public hearing. The Board also takes action adopting Resolution No. 2014-02 formalizing its recommendations on the 2014 amendments package

The PAB recommended approval of all of the proposals on a 5-1 vote. Board member Calta voted against the resolution because he was not in favor of changing the comprehensive plan and zoning for 7701 Ruby Drive SW. Mr. Calta explained that the property owner/developer had in good faith purchased the property for multifamily development and should be allowed to continue. Staff will be present at the study session in order to present additional information about the proposed amendments and to answer any Council questions.

Amendments can be adopted no later than December 31, 2014, in order to avoid deferral to the 2015 amendment cycle. RCW 36.70A.130(2)(a) limits amendments to “no more frequently than once every year.” In the past, staff has been advised by the department of Commerce that if one year’s amendments roll forward into the succeeding year, they effectively take the place of amendments for that next year.

Attachments:

1. General Public Notification Process
2. SEPA Checklist & SEPA Threshold Determination
3. Notice of Application (NOA)/part of SEPA process; precedes public hearing, allows interested parties early comment on environmental issues
4. NOA comments
5. PAB Public Hearing
6. PAB minutes
7. Staff report
8. PAB resolution (contains map and text amendments)



To: Mayor and City Councilmembers
From: Tho Kraus, Assistant City Manager/Administrative Services
Through: John J. Caulfield, City Manager *John J. Caulfield*
Date: October 27, 2014
Subject: 2014 Year-End/Housekeeping Budget Adjustment

BACKGROUND

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

- Incorporate year-end and housekeeping adjustments
- Appropriate projects funded by grants/contributions

PROPOSED BUDGET ADJUSTMENT SUMMARY

The proposed budget adjustment:

- Makes no change to beginning fund balance;
- Increases total revenues for all funds by \$23K, resulting in a total revised revenue estimate of \$76.55M;
- Increases total expenditures for all funds by \$181K, resulting in a total revised expenditure estimate of \$79.55M; and
- Decreases total ending fund balance for all funds by \$158K, resulting in a total revised ending fund balance estimate of \$16.94M.

The table below provides a breakout of the proposed 2014 budget adjustment totals by fund group.

Fund Group	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance		
	Current Budget	Proposed Adjustment	Proposed Revised Budget	Current Budget	Proposed Adjustment	Proposed Revised Budget	Current Budget	Proposed Adjustment	Proposed Revised Budget	Current Budget	Proposed Adjustment	Proposed Revised Budget
Total Year 2014	\$ 19,949,770	\$ (0)	\$ 19,949,770	\$ 76,522,835	\$ 23,272	\$ 76,546,107	\$ 79,370,829	\$ 181,033	\$ 79,551,862	\$ 17,101,776	\$ (157,761)	\$ 16,944,014
General	2,580,680	0	2,580,680	36,370,005	13,525	36,383,530	35,538,202	25,325	35,563,527	3,412,483	(11,800)	3,400,683
Special Revenue	4,070,979	(0)	4,070,979	33,887,611	9,747	33,897,358	34,027,464	307,808	34,335,272	3,931,126	(298,061)	3,633,065
Debt Service	900,257	(0)	900,257	1,116,228	-	1,116,228	1,034,663	-	1,034,663	981,822	(0)	981,822
Capital Projects	646,295	0	646,295	558,180	-	558,180	277,120	-	277,120	927,355	0	927,355
Enterprise	6,204,969	(0)	6,204,969	3,367,841	-	3,367,841	6,237,284	(205,800)	6,031,484	3,335,526	205,800	3,541,326
Replace Reserves	5,546,590	-	5,546,590	1,222,970	-	1,222,970	2,256,096	53,700	2,309,796	4,513,464	(53,700)	4,459,764

PROPOSED BUDGET ADJUSTMENT HIGHLIGHTS

The narrative below provides detailed information on the proposed adjustments. A summary list is included as an attachment.

Fund 001 – General

Administrative Services:

- *WCIA Liability Assessment* – Prorated assessment (10/10/14 – 12/31/2014) of \$568 for the Lakewood Transportation Benefit District. Charge the expenditure to the General Fund due to the relatively small amount and the Lakewood TBD not receiving vehicle license fees until March 2015. Future liability assessments will be charged directly to the TBD.

Police:

- *United States Coast Guard (USCG) Vessel Registration Fee Entitlement* – Appropriate \$13,525 in expenditures for Marine Patrol, offset by vessel registration fee entitlement revenue. The amount was not known at the time of the July 2014 Budget Adjustment.
- *USCG Vessel Registration Fee Entitlement Expenditures* – Appropriate \$11,232 in expenditures for Marine Patrol, funded by the balance of previous years’ vessel registration fee entitlement revenue. In future years, balances from prior years’ revenue will be included in the Carry Forward Budget Adjustment.
- *Bulletproof Vest Partnership 2013 Local Match* - Transfer \$3,216 to Fund 195 Public Safety Grant Fund for the required local match on the balance of the 2013 grant. This is a change from past practice so that the grant and required local match is accounted for in the grant fund. The source of funding for the local match is funds earmarked in the Police Department budget for this this purpose.
- *Bulletproof Vest Partnership 2014 Local Match* - Transfer \$7,632 to Fund 195 Public Safety Grant Fund for the required local match on the 2014 grant. This is a change from past practice so that the grant and required local match is accounted for in the grant fund. The source of funding for the local match is funds earmarked in the Police Department budget for this this purpose.

Fund 102 Street Capital Projects

- *Bridgeport Way (83rd – 75th) Street Improvement Project* – Increase project costs by \$216,000 and decrease project funding by \$19,000 based on updated estimates. The change in project funding is comprised of: \$106,800 increase in TIB grant estimate; \$80,000 increase from Lakewood Water; offset by \$205,800 decrease in transfers in from the Surface Water Management Fund.

Fund 180 Narcotics Seizure

- *Reader Board* – Appropriate \$23,000 for Police Station reader board.
- *Vehicle* – Appropriate \$26,000 for vehicle purchase.

Fund 181 Felony Seizure

- *Supplies* – Appropriate \$14,061 for investigative supplies.

Fund 195 Public Safety Grants

- *Washington Traffic Safety Commission Target Zero Team Grant* – Reduce grant revenues and expenditures by \$6,800 due to reduction in grant amount of impaired driving.
- *USCG Boater Safety Grant* – Appropriate \$17,067 in expenditures for Marine Patrol, offset by grant revenue. The amount was not known at the time of the July 2014 Budget Adjustment.
- *Bulletproof Vest Partnership 2013 Grant* – Appropriate \$3,216 for the required 50% local match for the balance of the 2013 grant. The source of funding for the local match is a transfer in from the General Fund (funds earmarked in the Police Department budget for this this purpose).
- *Bulletproof Vest Partnership 2014 Grant* – Appropriate \$15,264 in expenditures of which 50% is funded by grant revenues and 50% is funded by the required local match. The source of funding for the local match is a transfer in from the General Fund (funds earmarked in the Police Department budget for this this purpose).

Fund 401 Surface Water Management Fund

- *Bridgeport Way (83rd – 75th) Street Improvement Project* – Reduce transfer to Street Capital Fund by \$205,800 based on updated estimate.

Fund 502 – City Hall Services (Property Management Fund)

- *City Hall Space Planning Consultant, 1-Time* – Increase contract funding by \$3,700 for an estimated total contract of \$10,000, funded by City Hall Reserves. Consultant retained to provide two space studies (low impact and higher impact schemes) of City Hall. The consultant will evaluate the City's delivery of service, locations of departments and optimization of building space.
- *City Hall Space Reconfiguration, 1-Time* – Appropriate \$50,000 for space reconfiguration, funded by City Hall Reserves.

NEXT STEP

- Public Hearing on November 3, 2014
- Adoption on November 17, 2014

ATTACHMENTS

- Summary of Proposed Adjustments
- Draft Budget Ordinance & Related Exhibits
 - Exhibit A(1) – Current Revised Budget By Fund- Year 2014
 - Exhibit A(2) – Proposed Revised Budget By Fund- Year 2014

**Summary of Proposed Adjustments
2014 Year-End/Housekeeping Budget Adjustment**

	Year 2014	
	Revenue	Expenditure
Grand Total - All Funds	\$ 23,272	\$ 181,033
Grand Total - Fund 001 General	\$ 13,525	\$ 25,325
WCIA Liability Assessment for Lakewood Transportation Benefit District (Pro-rated 10/10/14 - 12/31/14) Charge to General Fund (amount is immaterial, Lakewood TBD won't start receiving VLF \$ until March 2015)	-	568
Subtotal - Administrative Services	\$ -	\$ 568
United States Coast Guard (USCG) Vessel Registration Fee Entitlement Used to Pay for Marine Patrol	13,525	13,525
Marine Patrol - Funded by prior year's Vessel Registration Fee Entitlements (In future years, the balance will be included in the Carry Forward Budget Adjustment)	-	11,232
Transfer to Fund 195 for Bulletproof Vest Partnership 2013 Local Match	-	3,216
Reduce Police Line item to accommodate Transfer to Fund 195 Bulletproof Vest Partnership 2013 Local Match	-	(3,216)
Transfer to Fund 195 for Bulletproof Vest Partnership 2014 Local Match	-	7,632
Reduce Police Line item to accommodate Transfer to Fund 195 Bulletproof Vest Partnership 2014 Local Match	-	(7,632)
Subtotal - Police	\$ 13,525	\$ 24,757
Grand Total - Special Revenue Funds	\$ 9,747	\$ 307,808
Total - Fund 102 Street Capital	\$ (19,000)	\$ 216,000
Bridgeport Way (83rd to 75th) Street Improvement Project Based on Updated Estimates - Increase construction by \$216,000 and reduce funding sources by \$19,000 - Results in Total Sources = \$4,381,000 and Uses = \$4,381,000	(19,000)	216,000
Total - Fund 180 Narcotics Seizure	\$ -	\$ 49,000
Police Station Reader Board	-	23,000
Vehicle Purchase	-	26,000
Total - Fund 181 Felony Seizure	\$ -	\$ 14,061
Investigative Supplies	-	14,061
Total - Fund 195 Public Safety Grants	\$ 28,747	\$ 28,747
WTSC Target Zero Team - Grant was reduced by grantor	(6,800)	(6,800)
USCG Boater Safety Grant Award	17,067	17,067
Bulletproof Vest Partnership 2013 - Local Match - Funded by transfer in from General Fund	3,216	3,216
Bulletproof Vest Partnership 2014 Grant Award	7,632	7,632
Bulletproof Vest Partnership 2014 - Local Match - Funded by transfer in from General Fund	7,632	7,632
Grand Total - Enterprise Funds	\$ -	\$ (205,800)
Total - Fund 401 Surface Water Management	\$ -	\$ (205,800)
Reduce Transfer to Bridgeport Way (83rd to 75th) Street Improvement Project Based on Updated Estimates	-	(205,800)
Grand Total - Replacement Funds	\$ -	\$ 53,700
Total - Fund 502 City Hall Services	\$ -	\$ 53,700
Space Consultant - Estimated Total Contract Amount	-	3,700
City Hall Reconfiguration	-	50,000

EXHIBIT A(1)
CURRENT REVISED BUDGET BY FUND - YEAR 2014

Fund		Beginning Fund Balance			Revenue			Expenditure			Ending
		Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Fund Balance
General Fund (001)		\$ 2,110,352	\$470,328	\$ 2,580,680	\$ 35,368,005	\$ 1,002,000	\$ 36,370,005	\$ 34,935,996	\$ 602,206	\$ 35,538,202	\$ 3,412,483
Special Revenue Funds:											
101	Street Operations & Maintenance	82,969	-	82,969	2,057,214	37,000	2,094,214	2,066,478	37,000	2,103,478	73,705
102	Street Capital Projects	841,124	-	841,124	26,908,790	100,000	27,008,790	25,992,138	100,000	26,092,138	1,757,776
103	Transportation Benefit District	-	-	-	-	-	-	-	-	-	-
104	Hotel/Motel Lodging Tax	935,374	-	935,374	430,000	-	430,000	497,850	-	497,850	867,524
105	Property Abatement	238,171	-	238,171	50,000	-	50,000	100,000	-	100,000	188,171
106	Public Art	12,001	-	12,001	5,000	-	5,000	7,000	-	7,000	10,001
180	Narcotics Seizure	778,173	-	778,173	366,966	-	366,966	343,440	-	343,440	801,699
181	Felony Seizure	101,662	-	101,662	-	-	-	87,601	-	87,601	14,061
182	Federal Seizure	40,240	-	40,240	69,520	-	69,520	69,520	-	69,520	40,240
190	CDBG	841,268	-	841,268	2,758,382	-	2,758,382	3,598,439	-	3,598,439	1,211
191	Neighborhood Stabilization Program	171,345	-	171,345	254,580	-	254,580	254,580	-	254,580	171,345
192	Office of Economic Adj (OEA) Grant	28,652	-	28,652	651,277	-	651,277	674,536	-	674,536	5,393
193	Police ARRA Grant	-	-	-	-	-	-	-	-	-	-
195	Public Safety Grants	-	-	-	198,882	-	198,882	198,882	-	198,882	-
Debt Service Funds:											
201	Debt Service - General Obligation Bonds	-	-	-	287,758	-	287,758	287,758	-	287,758	-
202	Debt Service - LID	149	-	149	288,470	-	288,470	288,470	-	288,470	149
204	Debt Service - Sewer Project	508,250	-	508,250	540,000	-	540,000	458,435	-	458,435	589,815
251	Debt Service - LID Guaranty	391,858	-	391,858	-	-	-	-	-	-	391,858
Capital Project Funds:											
301	General Government CIP	276	-	276	-	-	-	-	-	-	276
311	Sewer Project CIP	126,208	-	126,208	185,650	-	185,650	184,830	-	184,830	127,028
312	Sanitary Sewer Connection	519,811	-	519,811	372,530	-	372,530	92,290	-	92,290	800,051
Enterprise Fund:											
401	Surface Water Management	6,267,610	(62,641)	6,204,969	3,367,841	-	3,367,841	6,237,284	-	6,237,284	3,335,526
Replacement Reserve Funds:											
501	Equipment Replacement	5,093,748	-	5,093,748	1,923,840	(700,870)	1,222,970	1,132,796	1,117,000	2,249,796	4,066,922
502	City Hall Service	452,842	-	452,842	-	-	-	-	6,300	6,300	446,542
Total All Funds		\$ 19,542,083	\$ 407,687	\$19,949,770	\$ 76,084,705	\$ 438,130	\$76,522,835	\$ 77,508,323	\$ 1,862,506	\$79,370,829	\$ 17,101,776

EXHIBIT A(2)
PROPOSED REVISED BUDGET BY FUND - YEAR 2014

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
General Fund (001)	\$ 2,580,680	0	\$ 2,580,680	\$ 36,370,005	\$ 13,525	\$ 36,383,530	\$ 35,538,202	\$ 25,325	\$ 35,563,527	\$ 3,400,683
Special Revenue Funds:										
101 Street Operations & Maintenance	82,969	-	82,969	2,094,214	-	2,094,214	2,103,478	-	2,103,478	73,705
102 Street Capital Projects	841,124	(0)	841,124	27,008,790	(19,000)	26,989,790	26,092,138	216,000	26,308,138	1,522,776
103 Transportation Benefit District	-	-	-	-	-	-	-	-	-	-
104 Hotel/Motel Lodging Tax	935,374	0	935,374	430,000	-	430,000	497,850	-	497,850	867,524
105 Property Abatement	238,171	0	238,171	50,000	-	50,000	100,000	-	100,000	188,171
106 Public Art	12,001	0	12,001	5,000	-	5,000	7,000	-	7,000	10,001
180 Narcotics Seizure	778,173	0	778,173	366,966	-	366,966	343,440	49,000	392,440	752,699
181 Felony Seizure	101,662	(0)	101,662	-	-	-	87,601	14,061	101,662	(0)
182 Federal Seizure	40,240	(0)	40,240	69,520	-	69,520	69,520	-	69,520	40,240
190 CDBG	841,268	0	841,268	2,758,382	-	2,758,382	3,598,439	-	3,598,439	1,211
191 Neighborhood Stabilization Program	171,345	0	171,345	254,580	-	254,580	254,580	-	254,580	171,345
192 Office of Economic Adj (OEA) Grant	28,652	0	28,652	651,277	-	651,277	674,536	-	674,536	5,393
193 Police ARRA Grant	-	-	-	-	-	-	-	-	-	-
195 Public Safety Grants	-	-	-	198,882	28,747	227,629	198,882	28,747	227,629	-
Debt Service Funds:										
201 Debt Service - General Obligation Bonds	-	-	-	287,758	-	287,758	287,758	-	287,758	-
202 Debt Service - LID	149	(0)	149	288,470	-	288,470	288,470	-	288,470	149
204 Debt Service - Sewer Project	508,250	(0)	508,250	540,000	-	540,000	458,435	-	458,435	589,815
251 Debt Service - LID Guaranty	391,858	0	391,858	-	-	-	-	-	-	391,858
Capital Project Funds:										
301 General Government CIP	276	(0)	276	-	-	-	-	-	-	276
311 Sewer Project CIP	126,208	0	126,208	185,650	-	185,650	184,830	-	184,830	127,028
312 Sanitary Sewer Connection	519,811	0	519,811	372,530	-	372,530	92,290	-	92,290	800,051
Enterprise Fund:										
401 Surface Water Management	6,204,969	(0)	6,204,969	3,367,841	-	3,367,841	6,237,284	(205,800)	6,031,484	3,541,326
Replacement Reserve Funds:										
501 Equipment Replacement	5,093,748	-	5,093,748	1,222,970	-	1,222,970	2,249,796	-	2,249,796	4,066,922
502 City Hall Service	452,842	-	452,842	-	-	-	6,300	53,700	60,000	392,842
Total All Funds	\$19,949,770	\$ (0)	\$19,949,770	\$ 76,522,835	\$ 23,272	\$76,546,107	\$ 79,370,829	\$ 181,033	\$79,551,862	\$ 16,944,015

2014 Year-End/Housekeeping Budget Adjustment

City Council

October 27, 2014



Council Packet Information

- Staff Memo
- Summary of Proposed Requests
- Ordinance & Exhibits

Purpose of Budget Adjustments

- Capture year-end and housekeeping adjustments
- Appropriate projects funded by grants and contributions

Total Adjustments for All Funds

- No change to beginning fund balance
- Increase revenues by \$23K for a total budget of \$76.55M
- Increase expenditures by \$181K for a total budget of \$79.55M
- Decrease ending balance by \$158K for a total budget of \$16.94M

Highlights - Fund 001 General

- WCIA Liability Assessment \$568
- USCG Vessel Registration \$13,525 current year & \$11,232 prior year
- Bulletproof Vest Partnership Local Match current year \$7,632 & \$3,216 prior year

Highlights - Fund 102 Street Capital

- Bridgeport Way (83rd – 75th) Street Project \$216,000

Highlights - Fund 180 Narcotics Seizure

- Police Station Reader Board \$23,000
- Vehicle \$26,000

Highlights - Fund 181 Felony Seizure

- Investigative Supplies \$14,061

Highlights - Fund 195 Public Safety Grants

- WTSC Target Zero Team Grant \$6800 Reduction
- USCG Boater Safety \$17,067
- Bulletproof Vest Partnership 2013 Local Match \$3,216
- Bulletproof Vest Partnership 2014 Grant & Local Match \$15,264

Highlights - Fund 401 Surface Water Management

- Reduce transfer to Bridgeport Way (83rd – 75th) Street Project by \$205,800

Highlights - Fund 502 City Hall Services

- Space Planning Consultant, 1-Time \$3,700
- City Hall Reconfiguration, 1-Time \$50,000

Budget Adjustment Schedule

- Public Hearing on November 3, 2014
- Adoption of Ordinance on November 17, 2014

End of Presentation

- Questions?



To: Mayor and City Councilmembers

From: Tho Kraus, Assistant City Manager/Administrative Services

Through: John J. Caulfield, City Manager *John J. Caulfield*

Date: October 27, 2014

Subject: 2015 Property Tax Levy Ordinance

INTRODUCTION

Washington state law requires cities to hold a public hearing on possible increases in the property tax revenues to be held prior to the time the city levies the taxes. The hearing must be held in November in order to provide the County with the information by November 30. A public hearing has been scheduled for November 3 for this purpose. Adoption of the property tax levy ordinance is also scheduled for November 17.

Per state statute, the City is authorized to increase its property tax annually up to the lesser of Implicit Price Deflator (IPD) or one percent (1%). The IPD in 2015 is 1.591% so the maximum the City may increase its property tax levy in 2015 is 1%.

ANALYSIS

The following tables below provides a summary comparison of assessed value, city levy rate and city property tax levy and detailed calculation used for the City’s 2015 property tax levy amounts being considered for collection in 2015.

	2014	2015 Estimate	Change	
			\$	%
Assessed Value	\$4,494,673,400	\$4,742,250,220	\$247,576,820	5.5%
City Levy Rate	\$1.4312	\$1.3769	-\$0.0544	-3.8%
City Property Tax Levy *	\$6,432,914	\$6,529,479	\$96,565	1.5%

** The City Property Tax Levy increase of 1.5% includes the 1% increase plus new construction, administrative refunds and increase in state-assessed property.*

According to the Pierce County Assessor-Treasurer’s office, the City’s total assessed value in 2015 is estimated to be \$4,742,250,220, which represents a 5.5% or \$247,576,820 increase from the City’s total assessed in 2014 of \$4,494,673,400.

Tax Calculation Factor	Tax Levy
Highest Regular Tax levy	\$6,367,101
1% Increase	\$63,671
New Construction Estimate	\$26,168
Administrative Refunds	\$70,260
Subtotal	\$6,527,199
Increase from State-Assessed Property Estimate, Based on 2014 Actual	\$2,280
Total Preliminary 2015 Levy	\$6,529,479
2015 Preliminary Assessed Value	\$4,742,250,220
Levy Rate	\$1.3769
Levy Rate Calculation:	
2015 Preliminary Assessed Value	\$4,742,250,220
Divide by \$1,000	\$1,000
2015 AV Per \$1,000	\$4,742,250
2015 Preliminary Levy	\$6,529,479
Divide by 2015 AV Per \$1,000	\$4,742,250
2015 Preliminary Levy Rate per \$1,000	\$1.3769

The table below illustrates the impact of no increase and 1% increase to the average home owner assuming a 5.5% increase in assessed valuation. The assessed valuation of the average home in 2014 of \$212,540 increases by 5.5% to \$224,251.

- Under the no increase scenario, the property tax levy rate of \$1.3634 results in an additional \$1.57 property tax paid to the City.
- Applying the 1% increase property tax levy rate of \$1.3769 results in an additional \$4.58 property tax paid to the City.

	2014	2015 Estimate w/No Increase	Change from 2014		2015 Estimate w/1% Increase	Change from 2014	
			\$	%		\$	%
AV Average Home	\$212,540	\$224,251	\$11,711	5.5%	\$224,251	\$11,711	5.5%
City Levy Rate	\$1.4312	\$1.3634	-\$0.0678	-4.7%	\$1.3769	-\$0.0543	-3.8%
City Property Tax Paid	\$304.19	\$305.75	\$1.57	0.5%	\$308.77	\$4.58	1.5%

Note – The assessed valuation for individual properties may not necessarily increase by 5.5%, rather the assessed valuation for all properties in totality is increased by 5.5%.

CITY COUNCIL OPTIONS & CONSIDERATIONS

The options the City Council may take regarding the 2015 property tax levy are:

1. Levy the property taxes without any increase
2. Increase the property tax levy by 1%

The City's 2015 Budget includes an annual property tax increase of 1% as authorized by state statute. A 1% increase in property tax levy generates approximately \$63,671 in additional revenue for city services, or an additional \$3.02 per average homeowner in 2015.

Since 2006 the City has enacted the 1% increase as authorized by state statute. The cumulative impact of not taking the 1% increase in 2015 over the 6-year period (2015 - 2020) is roughly \$390,000.

The details of options 1 and 2 are detailed below.

Factors	2014	2015 - Option 1	2015 - Option 2
Base Levy Amount	\$6,281,033	\$6,367,101	\$6,367,101
1% Increase	\$62,810	\$0	\$63,671
New Construction Estimate	\$20,978	\$26,168	\$26,168
Administrative Refunds	\$65,813	\$70,260	\$70,260
Increase from State-Assessed Property Estimate, Based on 2014 Actual	\$2,280	\$2,280	\$2,280
Total Property Tax Levy	\$6,432,914	\$6,465,809	\$6,529,479
% Increase	2.42%	1.55%	2.55%
2014 Actual Assessed Value / 2015 Preliminary Assessed Value	\$4,494,673,400	\$4,742,250,220	\$4,742,250,220
Levy Rate Per \$1,000 AV	\$1.4312	\$1.3634	\$1.3769
City Tax Paid by Average Home Owner (Assume AV \$224,251)	\$304.19	\$305.75	\$308.77

NEXT STEPS

- Public Hearing on November 3, 2014
- Adoption on November 17, 2014

The City will have the opportunity to modify its levy certification in December once it receives the dollar amount of the administrative refunds from the County.

ATTACHMENTS

- Pierce County Assessor-Treasurer Information on:
 - Preliminary 2014 Assessed Values
 - Preliminary Tax Levy Limit 2014 for 2015
- Proposed 2015 Property Tax Ordinance



Pierce County

Mike Lonergan, Assessor-Treasurer

2401 South 35th Street
Tacoma, WA 98409-7498
(253) 798-6111 FAX (253) 798-3142
ATLAS (253) 798-3333
www.piercecountywa.org/atr

September 12, 2014

OFFICIAL NOTIFICATION TO: **LAKWOOD**

RE: 2014 PRELIMINARY ASSESSED VALUES

FOR REGULAR LEVY

Total Taxable Regular Value	4,742,250,220
Highest lawful regular levy amount since 1985	6,367,100.93
Last year's actual levy amount	6,432,913.55
Additional revenue from current year's NC&I	26,167.54
Additional revenue from annexations (RCW 84.55)	0.00
Additional revenue from administrative refunds (RCW 84.69)	70,259.67
<i>No additional revenue from administrative refunds will be allowed if you are limited by your statutory rate limit.</i>	
Last year's additional revenue from increase in state-assessed property	2,279.78

FOR EXCESS LEVY

Taxable Value	4,687,472,493
Timber Assessed Value	not available
Total Taxable Excess Value	4,687,472,493

2014 New Construction and Improvement Value 18,283,245

*If you need assistance or have any questions regarding this information, please contact Kim Fleshman
253.798.7114 kfleshm@co.pierce.wa.us.*



Pierce County

Mike Lonergan, Assessor-Treasurer

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PRELIMINARY TAX LEVY LIMIT 2014 FOR 2015

**LAKESIDE
> 10,000**

REGULAR TAX LEVY LIMIT:

	2013
A. <u>Highest regular tax which could have been lawfully levied beginning with the 1985 levy [refund levy not included] times limit factor (as defined in RCW 84.55.005).</u>	6,367,100.93
	1.01
	6,430,771.94
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).	18,283,245
	1.431230476056
	26,167.54
C. Current year's state assessed property value in original district if annexed less last year's state assessed property value. The remainder to be multiplied by last year's regular levy rate (or the rate that should have been levied).	56,130,716
	56,130,716
	0.00
	1.431230476056
	0.00
D. REGULAR PROPERTY TAX LIMIT (A + B + C)	6,456,939.48

ADDITIONAL LEVY LIMIT DUE TO ANNEXATIONS:

E. To find rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.	6,456,939.48
	4,742,250,220
	1.361577136844
F. Annexed area's current assessed value including new construction and improvements times rate found in E above.	0.00
	1.361577136844
	0.00
G. NEW LEVY LIMIT FOR ANNEXATION (D + F)	6,456,939.48

LEVY FOR REFUNDS:

H. RCW 84.55.070 provides that the levy limit will not apply to the levy for taxes refunded or to be refunded pursuant to Chapters 84.68 or 84.69 RCW. (D or G + refund if any)	6,456,939.48
	70,259.67
	6,527,199.15
I. TOTAL ALLOWABLE LEVY AS CONTROLLED BY THE LEVY LIMIT (D,G, or H)	6,527,199.15
J. Amount of levy under statutory rate limitation.	4,742,250,220
	1.600000000000
	7,587,600.35
K. LESSER OF I OR J	6,527,199.15

ORDINANCE NO. ____

AN ORDINANCE of the City Council of the City of Lakewood, Washington, relating to ad valorem property taxes; establishing the amount to be raised in 2015 by taxation on the assessed valuation of the property of the City; and setting the property tax levy rate for 2015.

WHEREAS, the City Council of the City of Lakewood has met and considered its budget for the budget years 2015 - 2016; and

WHEREAS, the City Council conducted the public hearing on the 2015 property tax levy on November 3, 2014;

WHEREAS, the City Council, after hearing and duly considering all relevant evidence and testimony, determined that it is necessary to meet the expenses and obligations of the City, to increase the regular property tax levy by the 1.0% limit factor as prescribed in RCW 84.55.101;

WHEREAS, the district's actual levy amount from the previous year was \$6,432,913.55; and

WHEREAS, the population of this district is more than 10,000; and

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAKEWOOD, WASHINGTON DO ORDAIN as follows:

SECTION 1. Increase in the Highest Lawful Levy. The highest lawful levy for collection in 2015 is \$6,367,101, plus additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and administrative refunds. The preliminary levy limit calculation includes: additional revenue from new construction in the amount of \$26,168; administrative refunds in the amount of \$70,260; and an increase from state-assessed property in the amount of \$2,280 for a total preliminary 2015 property tax levy of \$6,529,479.

SECTION 2. Dollar and Percentage Increase from the 2014 Actual Property Tax Levy. The dollar amount of the increase over the actual 2014 levy of \$6,432,914 (which is the regular levy of \$6,367,101 plus administrative refunds of \$65,813) is \$0 and 0 percent. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state-assessed property, any annexations that have occurred and administrative refunds.

SECTION 3. Estimated Tax Levy. The estimated 2015 regular property tax levy is established at the maximum 101 percent limit. The annual amount of property taxes and rates necessary to raise the estimated budget revenue in 2015 is hereby levied upon real and personal

property subject to taxation in the City as follows:

Estimated 2015 Tax Levy

True and Fair Value of Tax Base: \$4,742,250,220
Estimated Levy Rate: \$1.3769

SECTION 4. Maximum Allowable Levy and Certification. The estimated property tax revenues and rates will be subsequently adjusted by the Pierce County Assessor-Treasurer to the maximum allowable amount as specified by state law, including administrative refund, when the property values are finally certified. The levy certifications will then be completed using the final certified figures and forwarded to the Assessor-Treasurer.

SECTION 5. Effective Date. That this Ordinance shall be in full force and effect five (5) days after publication of the Ordinance as required by law.

ADOPTED by the City Council this 17th day of November, 2014.

CITY OF LAKEWOOD

Don Anderson, Mayor

Attest:

Alice M. Bush, MMC, City Clerk

Approved as to Form:

Heidi Ann Wachter, City Attorney

2015 Property Tax Levy

City Council

October 27, 2014



Council Packet Information

- Staff Memo
- Pierce County Information
- Proposed Ordinance

Comparison to 2014

	2014	2015 Estimate	Change	
			\$	%
Assessed Value	\$4,494,673,400	\$4,742,250,220	\$247,576,820	5.5%
City Levy Rate	\$1.4312	\$1.3769	-\$0.0544	-3.8%
City Property Tax Levy *	\$6,432,914	\$6,529,479	\$96,565	1.5%

** The City Property Tax Levy increase of 1.5% includes the 1% increase plus new construction, administrative refunds and increase in state-assessed property.*

Tax Calculation Factor

Tax Calculation Factor	Tax Levy
Highest Regular Tax levy	\$6,367,101
1% Increase	\$63,671
New Construction Estimate	\$26,168
Administrative Refunds	\$70,260
Subtotal	\$6,527,199
Increase from State-Assessed Property Estimate, Based on 2014 Actual	\$2,280
Total Preliminary 2015 Levy	\$6,529,479
2015 Preliminary Assessed Value	\$4,742,250,220
Levy Rate	\$1.3769
Levy Rate Calculation:	
2015 Preliminary Assessed Value	\$4,742,250,220
Divide by \$1,000	\$1,000
2015 AV Per \$1,000	\$4,742,250
2015 Preliminary Levy	\$6,529,479
Divide by 2015 AV Per \$1,000	\$4,742,250
2015 Preliminary Levy Rate per \$1,000	\$1.3769

Impact to Average Homeowner

	2014	2015 Estimate w/No Increase	Change from 2014		2015 Estimate w/1% Increase	Change from 2014	
			\$	%		\$	%
AV Average Home	\$212,540	\$224,251	\$11,711	5.5%	\$224,251	\$11,711	5.5%
City Levy Rate	\$1.4312	\$1.3634	-\$0.0678	-4.7%	\$1.3769	-\$0.0543	-3.8%
City Property Tax Paid	\$304.19	\$305.75	\$1.57	0.5%	\$308.77	\$4.58	1.5%

Options & Considerations

Factors	2014	2015 - Option 1	2015 - Option 2
Base Levy Amount	\$6,281,033	\$6,367,101	\$6,367,101
1% Increase	\$62,810	\$0	\$63,671
New Construction Estimate	\$20,978	\$26,168	\$26,168
Administrative Refunds	\$65,813	\$70,260	\$70,260
Increase from State-Assessed Property Estimate, Based on 2014 Actual	\$2,280	\$2,280	\$2,280
Total Property Tax Levy	\$6,432,914	\$6,465,809	\$6,529,479
% Increase	2.42%	1.55%	2.55%
2014 Actual Assessed Value / 2015 Preliminary Assessed Value	\$4,494,673,400	\$4,742,250,220	\$4,742,250,220
Levy Rate Per \$1,000 AV	\$1.4312	\$1.3634	\$1.3769
City Tax Paid by Average Home Owner (Assume AV \$224,251)	\$304.19	\$305.75	\$308.77

- Since 2006 City has enacted the 1% increase as authorized by state statute
- No increase in 2015, then cumulative impact over 2015-2020 is \$390,000

Next Steps

- Public Hearing on November 3, 2014
- Adoption on November 17, 2014

End of Presentation

- Questions?



To: Mayor and City Councilmembers
From: Tho Kraus, Assistant City Manager/Administrative Services
Through: John J. Caulfield, City Manager 
Date: October 27, 2014
Subject: 2015/2016 Proposed Biennial Budget – Review of Department Budgets

The following is this week's scheduled department budget presentations.

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