



To: Mayor and City Councilmembers
From: Tho Kraus, Assistant City Manager/Administrative Services
Through: John J. Caulfield, City Manager *John J. Caulfield*
Date: November 2, 2020
Subject: Public Hearing - 2020 Year-End Budget Adjustment

BACKGROUND

Washington state law requires that all cities on a biennial budget cycle hold a mid-biennium review during the first year of the biennium. In addition to the required mid-biennium review, the City may require and modify the budget at other times throughout the year provided a public hearing is held and the budget ordinance is approved by December 31.

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

- Revise the beginning fund balance by adjusting the estimated amount to reflect the final 2019 ending (Anomaly – to account for unanticipated revenues received after FY2019 closing).
- Adjustments to incorporate items previously approved by the City Council;
- Appropriate projects funded by grants and contributions;
- New allocations on an exception basis.

The budget adjustment does not revise the budget to match the 2020 year-end estimates as prepared for the 2021/2022 biennial budget. However, following the City Manager's directives and action strategies below (through 2020 and continue indefinitely through 2021/2022) to mitigate the impact of the COVID-19 pandemic, it is expected that by year-end, we will meet or exceed the 2020 year-end estimated General Fund ending fund balance.

- All current and future vacant positions will not be filled in the foreseeable future, with exceptions given funding sources, legal mandates and/or reporting requirements.
- All discretionary spending are on hold indefinitely. Only those expenditures related to basic services are authorized.
- Anything not covered above shall be approved in advance after review by Assistant City Manager/Administrative Services and City Manager.
- Fleet & equipment, information technology, and property management projects and replacements shall only include essential items as well as those completed by December 31, 2020.
- Transportation, parks and sewer improvement projects will continued as planned for 2020 given these projects are funded with very limited general government funds.
- Excess REET will be set aside to offset any decrease in 2020 REET collections and to ensure payment of debt service in 2020 and 2021.

NEXT STEPS

- Adoption – November 16, 2020 Regular Council Meeting

PROPOSED BUDGET ADJUSTMENT SUMMARY

- Increases beginning fund balance by \$0.01M, resulting in a revised estimate of \$39.65M;
- Increases revenues by \$5.58M, resulting in a revised estimate of \$96.42M;
- Increases expenditures by \$5.28M, resulting in a revised estimate of \$116.44M; and
- Increases ending fund balance by \$0.31M, resulting in a revised estimate of \$19.64M.

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

Fund Group	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance		
	Current Budget	Prop		Current Budget	Prop		Current Budget	Prop		Current Budget	Prop	
		Adjust	Revised Budget		Adjust	Revised Budget		Adjust	Revised Budget		Adjust	Revised Budget
Total	\$39.64	\$0.01	\$39.65	\$90.84	\$5.58	\$96.42	\$111.15	\$5.28	\$116.44	\$19.33	\$0.31	\$19.64
General	\$ 9.87	\$ -	\$ 9.87	\$ 40.81	\$ 2.98	\$ 43.79	\$ 42.57	\$ 3.00	\$ 45.57	\$ 8.11	\$(0.02)	\$ 8.09
Special Revenue	\$ 5.32	\$ -	\$ 5.32	\$ 16.60	\$ 1.48	\$ 18.08	\$ 18.97	\$ 1.14	\$ 20.12	\$ 2.94	\$ 0.34	\$ 3.28
Debt Service	\$ 0.49	\$ -	\$ 0.49	\$ 2.53	\$ -	\$ 2.53	\$ 2.32	\$ -	\$ 2.32	\$ 0.70	\$ -	\$ 0.70
Capital Projects	\$15.30	\$0.01	\$15.32	\$ 18.79	\$ 1.08	\$19.87	\$ 32.61	\$ 1.08	\$ 33.69	\$ 1.49	\$ 0.01	\$ 1.50
Enterprise	\$ 4.31	\$ -	\$ 4.31	\$ 4.68	\$ -	\$ 4.68	\$ 7.43	\$ 0.12	\$ 7.55	\$ 1.56	\$(0.12)	\$ 1.43
Internal Service	\$ 4.36	\$ -	\$ 4.36	\$ 7.43	\$ 0.04	\$ 7.47	\$ 7.25	\$(0.07)	\$ 7.19	\$ 4.54	\$ 0.10	\$ 4.64

GENERAL FUND ENDING FUND BALANCE

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

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

With the 2020 year-end estimates prepared as part of the 2021/2022 proposed biennial budget, 2020 estimated General/Street O&M Funds ending fund balance of \$5.8M equates to 15% of General/Street O&M Funds operating revenues and is in alignment with the City’s financial policies. The composition of the \$5.8M consists of \$4.5M or 12% allocated to General Fund Reserves and Unreserved set aside for 2021/2022 biennium to assist in mitigating the impact of COVID-19 pandemic.

- \$747K for 2% General Fund Contingency Reserves
- \$1.9M for 5% General Fund Ending Fund Balance Reserves
- \$1.9M for 5% Strategic Reserves
- \$4.5M Total Reserves**
- \$1.3M Unreserved Designated for 2021/2022 Budget to Mitigate Impact of COVID-19
- \$5.8M Total Estimated Ending Fund Balance at 12/31/2020**

PROPOSED BUDGET ADJUSTMENT DETAILS

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

Fund 001 General

Comprehensive Plan Energy and Climate Change, Grant/1-Time

Add \$20,000 in revenues and expenditures for grant received from Washington State Department of Commerce Growth Management Services for 2020/2021 Climate Change Grant. The purpose of this grant is to assist the City with development of a new, separate Comprehensive Plan Energy and Climate change Chapter that includes goals, policies and objectives and replaces the current sustainability chapter.

COVID-19 Coronavirus Relief Funds, Grant/1-Time

Add \$2,685,150 in revenues and \$2,560,150 (reimbursements for payroll expenses related to straight time not budgeted) in expenditures for grant received from the Washington State Department of Commerce for Coronavirus Relief Fund for local governments for costs incurred due to the public health emergency with respect to the COVID-19 during the periods March 1, 2020 through November 30, 2020. Final invoices must be received by December 15, 2020. The grant allocation as approved by the City Council is as follows:

Public Partners \$177,013 – This assistance program provides for public agencies or organizations (e.g. utility, fire service, library) providing services within the City of Lakewood that has COVID-19 related cost burdens that will not otherwise be reimbursed.

Business Assistance \$745,567 – This assistance programs provides support small businesses impacted by the COVID-19 pandemic. The program is focused on providing much needed capital to sustain business operations and retain employees who may otherwise be laid off as a result of the current economic climate.

Human Services \$674,500 – This assistance program provides for human services agencies and organizations with whom the City of Lakewood has pre-existing service contracts and who can assist the City with providing financial, housing, and child care to city residents. The program also provides \$18,000 in mini-grants to licensed child care providers in Lakewood. The funds are available to providers to increase safety measures to maintain healthy environment.

Commercial Landlord \$250,000 – This programs provides rental relief to Lakewood commercial landlords that have lost revenue due to measures taken during the pandemic to minimize the public's exposure to COVID-19. The program provides up to \$5,000 per month, per location and up to six and a half months of assistance for a maximum of \$37,500 for each tenant that a landlord has within one property.

Other \$838,070 – This program provides for expenditures: to facilitate compliance with COVID-19 measures such as telework capabilities for employees; public health expenses (communication and enforcement of public health measures, medical and protective supplies, including sanitation supplies, disinfecting public areas and other facilities, public safety measures undertaken); economic support (translation services, web development); and payroll expenses incurred related to public safety, economic development, public health, human services).

COVID-19 CARES Act Facility Safety Improvements, Grant/1-Time

Add \$171,500 in revenues and expenditures for grant received from Pierce County's CARES Act monies to purchase equipment and make essential facility improvements and modifications to allow for a safe reopening for recreation and special events in Phase 2 and Phase 4. These essential improvements and modifications include: retrofit public restrooms with touch free fixtures, portable pedestal hand sanitizing stations; stanchions and barriers to create physically distance line queuing; PPE, public address systems at all entries to communicate health and safety policies; handheld barcode readers and software; portable restroom trailer; HVAC updates; automatic gate; exterior security infrastructure to create appropriate entry spacing; portable pressure washing system; signage; event and venue staff training; improved access control system to reduce touchpoints; portable Plexiglas guards; and portable kiosk.

COVID-19 Pierce County Emergency Operations Senior Center, Grant/1-Time

Add \$7,000 in revenues and expenditures for grant received from Pierce County CARES Act. This grant will pay for COVID-19 specific programs, deep cleaning of the center, purchase of PPE, purchase of supplies necessary to facilitate a safe environment for reopening and purchase of disposable, single-use goods, and cameras for virtual classes at the Lakewood Senior Activity Center.

COVID-19 Emergency Management Planning, Grant/1-Time

Add \$22,495 for grant received from Pierce County's EOC CARES Act. The grant is for the purpose of paying for over time related costs for the West Pierce Emergency Management Assistant Coordinator. These funds support the collection of data and ongoing communications of community lifelines related to the response to COVID.

COVID-19 Washington State Military Emergency Planning, Grant/1-Time

Add \$11,210 in revenues and expenditures for grant received from Washington State Military Department Emergency Management Performance Grant COVID-19 Supplemental. The purpose of this program is to provide US Department of Homeland Security (DHS)/Federal Emergency Agency (FEMA) federal award funds to assist state, local, territorial, and tribal governments with their public health and emergency management activities supporting the prevention of, preparation for, response to, and recovery from the COVID-19 public health emergency. This grant is specifically for the purpose of paying for over time related costs for the West Pierce Emergency Management Assistant Coordinator. These funds support the collection of data and ongoing communications of community lifelines related to the response to COVID.

COVID-19 Emergency Management Planning, Grant/1-Time

Add \$45,000 for grant received from Douglas County. The grant is for the purpose of paying for over time related costs to support Chelan and Douglas County in response to the COVID-19 pandemic. These funds support the collection of data and ongoing communications of community lifelines.

CHOICE Contract Increase, Grant/1-Time

Add \$20,000 in revenues and expenditures for increase in grant contract which includes and increase to City administrative fee. The current contract was for \$110,000 per year for two years which included an 8% contract administration fee (approximately \$8,906/year) for service. The updated contract provides for \$18,600 increase for program work and additional \$1,400 in administrative fees to offset costs associated with being the fiscal agent dating back to July 1, 2020. The grant funding period remains July 1, 2019 through June 30, 2021.

Transfers to Parks CIP, New/1-Time

Transfer \$212,000 to 301.0032 Springbrook Park Expansion/Acquisition for the purchase of the Louwien property of \$184,000 and related fees for negotiations by outside legal counsel.

Fund 102 Real Estate Excise Tax

Transfer to Transportation CIP, New/1-Time

Transfer \$548,722 to Transportation CIP for JBLM North Access Design, funded by an ending fund balance and increase in real estate excise tax revenue of \$248,722.

Fund 103 Transportation Benefit District

Reinstate Transportation Benefit District Budget, New/Ongoing

Add \$835,000 in revenues and \$195,000 expenditures funded by the \$20 vehicle licensing fee. \$260,000 is earmarked to restore 2022 funding for minor capital/major capital/pavement patching and \$380,000 for the chip seal program which are eligible projects for TBD funding. The remaining \$195,000 is for JBLM North Access Design.

Background: On October 15, 2020, the Washington State Supreme Court ruled on the constitutionality of I-976 and struck down the initiative because it contained multiple subjects and a misleading ballot title. Now that the court has ruled, the 2020 vehicle license fees that the City has been receiving from the State Department of Licensing (DOL) will now be recognized as revenue.

Fund 181 Felony Seizure

Felony Seizure, New/1-Time

Add \$41,000 in expenditures funded by felony seizure related activity. The purpose of this fund is for tracking assets seized under RCW 10.105.101 and the related expenditures. The state statute authorizes the seizure of assets that have been or was actually employed as an instrumentality in the commission or in the aiding or abetting in the commission of any felony, or which was furnished or was intended to be furnished by any person in the commission of, as a result of, or as a compensation for the commission of, any felony, or which was acquired in whole or in part with the proceeds traceable to the commission of a felony. Funds shall be used exclusively by the City in the expansion and improvement of law enforcement activity; however may not be used to supplant existing funding sources.

Fund 182 Federal Seizure

Federal Seizure, Continuation/1-Time

Add \$100,000 for purchase of replacement boat offset by a reduction in the current existing budget, funded by federal seizure related revenue. The purpose of this fund is to track the revenues associated with assets seized as a result the Police Department working in conjunction with federal law enforcement.

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

Fund 192 Office of Economic Adjustment/South Sound Military Communities Partnership

North Clear Zone, Grant/1-Time

Increase grant revenues by \$47,000 and expenditures by \$47,000 resulting \$1,500,000 in revenues and \$1,500,000 in expenditures received from Department of Defense Readiness and Environmental Protection Integration (REPI) grant. These funds are to be used to develop a buffer zone in the North Clear zone adjacent to JBLM (Joint Base Lewis McChord), which includes the purchase of the Tactical Tailor property.

The budget adjustment results in a life-to-date through 2020 cost estimate of \$6,914,698 funded by the following grants:

- \$3,566,565 United States Air Force (Amount carried forward from 2019)
- \$1,500,000 DoD REPI Funds
- \$768,133 WA State Department of Commerce
- \$580,000 Pierce County 2020 Budget Funds
- \$500,000 WA State Capital Budget Funds

Fund 195 Public Safety Grants

Emergency Management Planning, Grant/1-Time

Add \$50,877 in revenue and expenditures for grant received from the Washington State Military Department. The purpose of this grant is to pay for a portion of the salary and benefits of an emergency management coordinator’s position shared in cooperation with the West Pierce Emergency Management Coalition (WPEMC) which includes the City of Lakewood, West Pierce Fire and Rescue, and the City of University Place. This grant requires a match of \$84,797 which is to be provided by the coalition partner’s balance of personnel costs contributions after grant funding. The estimated match funding would be allocated: West Pierce Fire \$33,919; City of University Place \$24,369, and City of Lakewood \$26,509. The City of Lakewood has its match portion budgeted. The grant period runs from 7/1/2020 through 8/31/2021.

COVID-19 Department of Justice (JAG) Supplemental, Grant/1-Time

Add \$134,430 in revenues and expenditures for grant received from Department of Justice (JAG) COVID-19 Supplemental. The Coronavirus Emergency Supplemental Funding (CESF) Program allows local governments to support a broad range of activities to prevent, prepare for, and respond to the coronavirus. The City of Lakewood will use these funds from equipment and supplies.

Washington Auto Theft Prevention Authority (WAPTA), Grant/1-Time

Add \$127,800 in revenues and expenditures for grant received from Washington Auto Theft Task Prevention Authority. This funding through the City of Federal Way provides for the position of an Auto Crimes Enforcement Task Force Investigators who are assigned to the WAPTA program. There is no local match required. The mission of the WAPTA is to prevent and reduce motor thefts in the State

Fund 301 Parks Capital

301.0027 American Lake Park Improvements, Grant/1-Time

Add \$3,500 in revenues and expenditures for grant received from the Greater Tacoma Community Foundation. South Sound Together has a desire to fund murals in the community that beautify spaces and encourage community engagement while supporting and promoting the South Sound Proud community badge and promotional slogan “Live Like the Mountain’s Out”. The American Lake Park boat launch retaining wall has been chosen as one of these sites.

The budget adjustments results in a life-to-date through 2020 cost estimate of \$288,500 funded by:

- \$35,000 Pierce County Grant
- \$250,000 REET
- \$3,500 Greater Tacoma Community Foundation Grant
- \$288,500 Total Sources**

301.0032 Springbrook Park Expansion, Continuation & New/1-Time

Add \$212,000 in expenditures for the purchase of the Louwien property and related outside legal counsel for negotiations funded by General Fund.

This budget adjustment results in a life-to-date through 2020 cost estimate of \$1,131,616 funded by:

- \$788,000 Funds Anticipated – State Legislative Ask
- \$10,000 TPCHD Grant
- \$212,000 General Fund
- \$121,616 Springbrook Park Acquisition Phase III Project Savings
- \$1,131,616 Total Sources**

Fund 302 Transportation Capital

302.0135 JBLM – North Access Design, New/1-Time

Add \$908,730 in expenditure for project design funded by transfer in of \$743,722 from real estate excise tax and \$121,930 from Surface Water Management Fund for storm drainage element of project.

The budget adjustment result in a life-to-date through 2020 cost estimate of \$2,345,000 funded by:

- \$443,930 SWM
- \$591,800 REET
- \$195,000 TBD \$20 VLF
- \$784,270 GO Bonds
- \$2,015,000 Subtotal Sources in Project 302.0135
- \$50,000 SWM
- \$280,000 GO Bonds
- \$330,000 Subtotal Sources in Project 302.0077
- \$2,345,000 Total Sources**

Fund 401 Surface Water Management

Add \$121,930 in expenditures to account for transfer to Transportation CIP JBLM North Access Design for storm drainage related element of the project.

Fund 501 Fleet & Equipment

Police Boat Replacement, Housekeeping/1-Time

Remove \$100,000 budget for replacing SAFE Boat, funded by replacement reserves. The boat will be purchased from Federal Seizure fund. Additionally, add \$35,000 in expenditures funded by proceeds from sale of boat for upgrades and costs associated with replacement boat.

**2020 Carry Forward Budget Adjustment
Summary of Proposed Requests**

	Adjustment Type	Ongoing 1-Time	Year 2020	
			Revenue	Expenditure
Grand Total - All Funds			\$ 5,583,336	\$ 5,284,771
Total - Fund 001 General			\$ 2,982,355	\$ 3,001,860
Comprehensive Plan Energy and Climate Change	New/Grant	1-Time	20,000	20,000
COVID-19 Grant - Coronavirus Relief Funds (CRF)	New/Grant	1-Time	2,685,150	2,560,150
COVID-19 Grant - CARES Act Facility Safety Improvements	New/Grant	1-Time	171,500	171,500
COVID-19 Grant - Pierce County EOC CARES Senior Center	New/Grant	1-Time	7,000	7,000
COVID-19 Grant - Pierce County EOC Reimbursement	New/Grant	1-Time	22,495	-
COVID-19 Grant - WA State Military - Emergency Management	New/Grant	1-Time	11,210	11,210
COVID-19 Grant - Douglas County EOC Reimbursement - Chelan Fires	New/Grant	1-Time	45,000	-
CHOICE Grant Increase	New/Grant	1-time	20,000	20,000
Transfer to Parks CIP - For Springbrook Park Property Acquisition/Louwien Property	New/Grant	1-Time	-	212,000
Total - Special Revenue Funds			\$ 1,484,829	\$ 1,144,829
Total - Fund 102 Real Estate Excise Tax			\$ 248,722	\$ 548,722
Transfer to Transportation CIP - For JBLM North Access Design Funded by Increase in REET Revenue	New/CIP	1-Time	248,722	548,722
Total - Fund 103 Transportation Benefit District			\$ 835,000	\$ 195,000
\$20 Vehicle Licensing Fee	New	Ongoing	835,000	-
Transfer to JBLM North Access Design	New/CIP	1-Time	-	195,000
Total - Fund 181 Felony Seizure			\$ 41,000	\$ 41,000
Felony Seizure Authorized Uses Funded by Felony Seizure Revenues	New	1-Time	41,000	41,000
Total - Fund 182 Federal Seizure			\$ -	\$ -
Purchase of Replacement Boat	New	1-Time	-	100,000
Reduce Current Budget to Accommodate Boat Purchase	New	1-Time	-	(100,000)
Total - Fund 192 OEA/SSMCP			\$ 47,000	\$ 47,000
North Clear Zone - Dept of Defense Readiness and Environmental Protection Integration (REPI) Funds	New/Grant	1-Time	47,000	47,000
Total - Fund 195 Public Safety Grants			\$ 313,107	\$ 313,107
PD - Emergency Management Planning Grant	New/Grant	1-Time	50,877	50,877
PD - COVID-19 Grant - JAG Supplemental	New/Grant	1-Time	134,430	134,430
PD - Washington Auto Theft Task Force	New/Grant	1-Time	127,800	127,800
Total - Capital Improvement Project Funds			\$ 1,081,152	\$ 1,081,152
Total - Fund 301 Parks CIP			\$ 215,500	\$ 215,500
South Sound Together Fund Mural	New Grant	1-Time	3,500	3,500
Transfer from General Fund - For Springbrook Park Property Acquisition \$184,000 & Outside Legal Counsel Fees \$28,000	New	1-Time	212,000	212,000
Total - Fund 302 Transportation CIP			\$ 865,652	\$ 865,652
Transfer In from SWM - For JBLM North Access Design for Storm Drainage Element of Project	New/CIP	1-Time	121,930	121,930
Transfer in from REET - For JBLM North Access Design	New/CIP	1-Time	548,722	548,722
Transfer in From TBD \$20 VLF - For JBLM North Access Design	New/CIP	1-time	195,000	195,000
Total - Enterprise Funds			\$ -	\$ 121,930
Total - Fund 401 Surface Water Management			\$ -	\$ 121,930
Transfer to Transportation CIP -	New/CIP	1-Time	-	121,930
Total - Internal Service Funds			\$ 35,000	\$ (65,000)
Total - Fund 501 Fleet & Equipment			\$ 35,000	\$ (65,000)
Remove Purchase of Replacement Boat - To Be Purchased with Seizure Funds Instead	Housekeepin	1-Time	-	(100,000)
Upgrades and Costs Associated with Replacement Boat Purchased Funded by Anticipated Proceeds from Sale of Existing Boat	New	1-Time	35,000	35,000

	2018 Annual Actual	2019 Annual Actual	2019 YTD Actual	2020 Original Budget	2020 Revised Budget	2020 YND BudAdj	2020 Budget Prop Revised
(001) GENERAL FUND							
<i>REVENUES:</i>							
Taxes	\$28,837,365	\$30,197,457	\$23,737,558	\$27,970,400	\$28,604,900	\$0	\$28,604,900
Property Tax	6,910,944	7,159,443	6,566,879	7,202,400	7,400,000	-	7,400,000
Local Sales & Use Tax	10,978,014	11,955,004	8,956,460	9,951,100	10,630,000	-	10,630,000
Sales/Parks	631,395	663,655	497,191	620,900	650,900	-	650,900
Brokered Natural Gas Use Tax	41,558	50,477	40,676	30,000	40,000	-	40,000
Criminal Justice Sales Tax	1,133,354	1,179,058	878,199	1,111,200	1,166,200	-	1,166,200
Admissions Tax	545,816	504,879	377,069	496,000	496,000	-	496,000
Utility Tax	5,408,728	5,575,351	4,001,774	5,745,800	5,415,800	-	5,415,800
Leasehold Tax	5,901	9,779	3,553	12,000	5,000	-	5,000
Gambling Tax	3,181,655	3,099,813	2,415,758	2,801,000	2,801,000	-	2,801,000
Franchise Fees	4,035,453	4,145,138	3,102,532	4,232,100	4,335,700	-	4,335,700
Cable, Water, Sewer, Solid Waste	2,945,276	3,021,837	2,260,056	3,049,000	3,172,600	-	3,172,600
Tacoma Power	1,090,176	1,123,301	842,476	1,183,100	1,163,100	-	1,163,100
Small Cell	-	-	-	-	-	-	-
Development Service Fees	2,204,665	1,749,026	1,112,667	1,744,000	1,744,000	-	1,744,000
Building Permits	897,791	690,016	422,147	728,300	728,300	-	728,300
Other Building Permit Fees	492,983	315,885	197,271	316,400	316,400	-	316,400
Plan Review/Plan Check Fees	625,754	603,498	384,685	575,200	575,200	-	575,200
Other Zoning/Development Fees	188,137	139,627	108,564	124,100	124,100	-	124,100
Licenses & Permits	417,487	415,674	316,327	384,000	421,525	-	421,525
Business License	275,552	292,489	234,769	314,000	276,525	-	276,525
Alarm Permits & Fees	104,411	84,348	45,034	30,000	105,000	-	105,000
Animal Licenses	37,525	38,838	36,524	40,000	40,000	-	40,000
State Shared Revenues	1,195,471	1,144,373	861,919	1,255,900	1,178,900	-	1,178,900
Sales Tax Mitigation	10,006	-	-	-	-	-	-
Criminal Justice	158,293	167,506	125,135	154,000	154,000	-	154,000
Criminal Justice High Crime	231,905	162,777	122,793	318,800	241,800	-	241,800
Liquor Excise Tax	304,078	330,276	251,123	291,700	291,700	-	291,700
Liquor Board Profits	491,189	483,806	362,864	491,400	491,400	-	491,400
Marijuana Enforcement/Excise Tax	1	8	4				-
Intergovernmental	512,739	528,086	405,418	576,450	424,134	-	424,134
Police FBI & Other Misc	12,640	14,080	14,080	12,000	12,000	-	12,000
Police-Animal Svcs-Steilacoom	13,740	18,012	12,613	14,380	16,368	-	16,368
Police-Animal Svcs-Dupont	29,533	33,252	24,939	29,770	33,877	-	33,877
Police-South Sound 911 Background Investigations	19,593	32,640	23,943	3,000	3,000	-	3,000
Muni Court-University Place Contract	285,396	153,321	126,714	294,000	251,187	-	251,187
Muni Court-Town of Steilacoom Contract	111,537	155,276	113,092	114,900	72,137	-	72,137
Muni Court-City of Dupont	40,301	121,505	90,037	108,400	35,565	-	35,565

	2018 Annual Actual	2019 Annual Actual	2019 YTD Actual	2020 Original Budget	2020 Revised Budget	2020 YND BudAdj	2020 Budget Prop Revised
(001) GENERAL FUND-continued							
Charges for Services & Fees	1,300,239	1,648,838	1,087,876	1,442,700	1,467,700	-	1,467,700
Parks & Recreation Fees	250,101	279,541	223,029	288,700	313,700	-	313,700
Police - Various Contracts	15,507	23,643	22,070	7,000	7,000	-	7,000
Police - Towing Impound Fees	10,300	6,300	6,000	12,000	12,000	-	12,000
Police - Extra Duty	655,726	978,470	644,452	775,000	775,000	-	775,000
Police - Western State Hospital Community Policing	366,750	355,500	189,000	355,500	355,500	-	355,500
Other	1,855	5,384	3,325	4,500	4,500	-	4,500
Fines & Forfeitures	1,626,872	1,762,837	1,298,776	1,560,900	1,483,400	-	1,483,400
Municipal Court	798,411	812,773	634,075	860,900	783,400	-	783,400
Photo Infraction	828,460	950,064	664,701	700,000	700,000	-	700,000
Miscellaneous/Interest/Other	325,024	417,942	250,077	133,700	142,964	-	142,964
Interest Earnings	130,742	160,388	121,260	68,000	68,000	-	68,000
Penalties & Interest - Taxes	77,122	167,569	57,559	15,200	15,200	-	15,200
Miscellaneous/Other	117,160	89,985	71,258	50,500	59,764	-	59,764
Interfund Transfers	284,700	284,700	213,525	284,700	284,700	-	284,700
Transfers In - Fund 401 SWM	284,700	284,700	213,525	284,700	284,700	-	284,700
Subtotal Operating Revenues	\$40,740,015	\$42,294,072	\$32,386,676	\$39,584,850	\$40,087,923	\$0	\$40,087,923
<i>EXPENDITURES:</i>							
City Council	122,436	135,995	97,992	136,853	155,073	-	155,073
Legislative	122,436	133,874	95,871	133,403	151,623	-	151,623
Sister City	-	2,121	2,121	3,450	3,450	-	3,450
City Manager	706,432	722,760	537,163	716,460	735,971	-	735,971
Executive	559,533	567,347	422,432	563,586	583,097	-	583,097
Communications	146,899	155,413	114,732	152,874	152,874	-	152,874
Municipal Court	2,050,968	1,958,515	1,486,295	2,158,419	2,165,074	-	2,165,074
Judicial Services	1,092,375	1,065,824	808,575	1,099,223	1,105,878	-	1,105,878
Professional Services	652,000	591,672	456,809	658,400	658,400	-	658,400
Probation & Detention	306,592	301,019	220,911	400,796	400,796	-	400,796
Administrative Services	1,731,553	1,775,396	1,371,812	1,863,255	1,877,297	-	1,877,297
Finance	1,166,248	1,193,231	930,977	1,254,474	1,259,386	-	1,259,386
Human Resources	565,305	582,165	440,835	608,781	617,911	-	617,911
Legal	1,699,409	1,706,817	1,161,622	1,681,540	1,688,196	-	1,688,196
Civil Legal Services	1,087,523	1,124,353	807,308	950,693	956,017	-	956,017
Criminal Prosecution Services	240,632	232,724	199,567	351,722	351,722	-	351,722
City Clerk	287,036	204,178	154,747	289,125	290,457	-	290,457
Election	84,219	145,562	-	90,000	90,000	-	90,000

	2018 Annual Actual	2019 Annual Actual	2019 YTD Actual	2020 Original Budget	2020 Revised Budget	2020 YND BudAdj	2020 Budget Prop Revised
(001) GENERAL FUND-continued							
Community & Economic Development	2,073,063	2,266,964	1,503,957	2,223,800	2,353,919	-	2,353,919
Current Planning	659,093	718,158	530,109	721,574	740,369	-	740,369
Long Range Planning	192,837	218,809	169,048	217,368	226,765	-	226,765
Building	1,035,962	1,146,618	680,064	1,093,347	1,192,142	-	1,192,142
Economic Development	185,169	183,379	124,736	191,511	194,643	-	194,643
Parks, Recreation & Community Services	2,718,160	2,903,440	2,137,140	2,821,605	2,986,335	-	2,986,335
Human Services	418,594	403,779	201,471	436,099	436,099	-	436,099
Administration	301,174	329,201	262,356	316,462	319,656	-	319,656
Recreation	405,448	467,173	397,721	422,141	472,141	-	472,141
Senior Services	236,627	246,535	178,505	241,021	241,021	-	241,021
Parks Facilities	500,484	544,466	410,608	504,716	522,457	-	522,457
Fort Steilacoom Park	672,444	733,560	545,441	675,795	710,600	-	710,600
Street Landscape Maintenance	183,388	178,727	141,038	225,371	284,360	-	284,360
Police	24,469,816	24,953,309	18,574,249	25,369,543	25,950,745	-	25,950,745
Command	4,596,657	4,084,467	3,185,948	3,882,300	4,073,975	-	4,073,975
Jail Service	633,754	811,899	654,793	700,000	950,000	-	950,000
Dispatch Services/SS911	2,118,919	2,069,771	1,551,173	2,068,490	2,048,930	-	2,048,930
Investigations	3,385,410	3,935,607	2,909,493	4,717,513	4,744,668	-	4,744,668
Patrol	7,764,555	7,730,510	5,679,172	7,999,003	8,026,158	-	8,026,158
Special Units	913,301	373,704	272,314	110,850	110,857	-	110,857
SWAT/Special Response Team	124,032	148,476	78,344	118,176	118,176	-	118,176
Neighborhood Policing Unit (Formerly Crime Prevention)	1,114,361	1,195,099	866,124	1,371,776	1,398,931	-	1,398,931
Contracted Services (Extra Duty, offset by Revenue)	951,870	1,033,057	724,423	775,000	775,000	-	775,000
Community Safety Resource Team (CSRT)	421,180	403,968	302,366	389,286	393,609	-	393,609
Training	286,671	843,556	619,902	799,837	826,992	-	826,992
Traffic Policing	869,386	928,309	688,495	1,313,271	1,317,593	-	1,317,593
Property Room	249,181	276,447	204,623	281,262	281,262	-	281,262
Reimbursements	301,055	356,392	276,597	109,905	114,227	-	114,227
Emergency Management	72,620	51,141	26,749	38,040	38,040	-	38,040
Animal Control	280,958	324,810	244,359	304,834	342,327	-	342,327
Road & Street/Camera Enforcement	385,906	386,095	289,375	390,000	390,000	-	390,000
Non-Departmental	127,456	121,530	107,534	133,960	133,960	-	133,960
Citywide	127,456	121,530	107,534	133,960	133,960	-	133,960
IT 6-Year Strategic Plan & Fleet/Equip Reserves	-	-	-	-	-	-	-
Interfund Transfers	1,791,977	1,983,711	1,262,041	1,877,774	1,877,210	-	1,877,210
Transfer to Fund 101 Street O&M	1,358,130	1,512,108	1,000,242	1,402,118	1,400,723	-	1,400,723
Transfer to Fund 105/190 Abatement Program	35,000	35,000	35,000	35,000	35,000	-	35,000
Transfer to Fund 201 GO Bond Debt Service	398,847	436,603	226,799	440,656	441,487	-	441,487
Subtotal Operating Expenditures	\$37,491,270	\$38,528,437	\$28,239,804	\$38,983,209	\$39,923,781	\$0	\$39,923,781
OPERATING INCOME (LOSS)	3,248,745	3,765,635	4,146,871	601,641	164,142	0	164,142

	2018 Annual Actual	2019 Annual Actual	2019 YTD Actual	2020 Original Budget	2020 Revised Budget	2020 YND BudAdj	2020 Budget Prop Revised
(001) GENERAL FUND-continued							
<i>OTHER FINANCING SOURCES:</i>							
Grants, Donations/Contrib, 1-Time	423,455	544,035	375,944	140,750	720,463	2,982,355	3,702,818
Contributions/Donations/Other	171,941	97,102	55,009	140,750	140,750	-	140,750
Grants	251,514	446,933	320,935	-	579,713	2,982,355	3,562,068
Transfers In	16,000	-	-	-	-	-	-
Transfer In - Fund 501 Fleet & Equipment	16,000	-	-	-	-	-	-
Subtotal Other Financing Sources	\$439,455	\$544,035	\$375,944	\$140,750	\$720,463	\$2,982,355	\$3,702,818
<i>OTHER FINANCING USES:</i>							
Capital & Other 1-Time	1,756,983	1,620,058	1,268,309	174,826	1,601,782	2,789,860	4,391,642
Municipal Court	78,647	94,366	54,046	9,240	131,752	-	131,752
City Council	4,218	-	-	-	-	-	-
City Manager	9,817	25,796	23,859	2,217	17,830	-	17,830
Administrative Services	21,310	32,136	25,456	11,371	42,702	-	42,702
City-Wide COVID-19 Grants	-	-	-	-	-	2,749,860	2,749,860
IT 6-Year Strategic Plan & I/S Charges to be Allocated	-	-	-	-	-	-	-
Legal/Clerk	165,623	57,002	38,477	9,240	71,138	-	71,138
Community & Economic Development	249,841	600,928	514,085	46,289	527,735	20,000	547,735
Parks, Recreation & Community Services	38,310	102,495	51,561	10,718	301,848	20,000	321,848
Police	1,189,217	707,335	560,824	85,751	508,777	-	508,777
Interfund Transfers	2,235,910	1,663,097	1,094,865	956,417	1,045,795	212,000	1,257,795
Transfer Out - Fund 101 Street	-	-	-	76,417	243,119	-	243,119
Transfer Out - Fund 105 Property Abatement/RHSP	215,000	50,000	50,000	50,000	50,000	-	50,000
Transfer Out - Fund 106 Public Art	-	100,000	100,000	-	-	-	-
Transfer Out - Fund 192 SSMCP	50,000	50,000	50,000	50,000	50,000	-	50,000
Transfer Out - Fund 301 Parks CIP	925,275	479,300	105,000	80,000	282,129	212,000	494,129
Transfer Out - Fund 302 Transportation CIP	1,045,635	983,797	789,865	700,000	393,547	-	393,547
Transfer Out - Fund 311 Sewer	-	-	-	-	27,000	-	27,000
Subtotal Other Financing Uses	\$3,992,893	\$3,283,155	\$2,363,174	\$1,131,243	\$2,647,577	\$3,001,860	\$5,649,437
Total Revenues and Other Sources	\$41,179,470	\$42,838,107	\$32,762,620	\$39,725,600	\$40,808,386	\$2,982,355	\$43,790,741
Total Expenditures and other Uses	\$41,484,163	\$41,811,592	\$30,602,978	\$40,114,458	\$42,571,357	\$3,001,860	\$45,573,217
Beginning Fund Balance:	\$9,152,227	\$8,847,534	\$8,847,534	\$5,256,028	\$9,874,049		\$9,874,049
Ending Fund Balance:	\$8,847,534	\$9,874,049	\$11,007,178	\$4,867,170	\$8,111,078		\$8,091,573
Ending Fund Balance as a % of Gen/Street Operating Rev	21.2%	22.8%	33.2%	12.0%	19.8%		19.7%
Reserve - Total Target 12% of Gen/Street Operating Rev	\$5,011,691	\$5,194,795	\$5,194,795	\$4,867,170	\$4,927,539		\$4,927,539
2% Contingency Reserves	\$835,282	\$865,799	\$865,799	\$811,195	\$821,256		\$821,256
5% General Fund Reserves	\$2,088,205	\$2,164,498	\$2,164,498	\$2,027,988	\$2,053,141		\$2,053,141
5% Strategic Reserves	\$2,088,205	\$2,164,498	\$2,164,498	\$2,027,988	\$2,053,141		\$2,053,141
Unreserved / (12% Adopted Reserves Shortfall):	\$3,835,843	\$4,679,253	\$4,679,253	\$0	\$3,183,539		\$3,164,034

ORDINANCE NO.

AN ORDINANCE of the City Council of the City of Lakewood, Washington, adopting the 2019/2020 Biennial Budget.

WHEREAS, the tax estimates and budget for the City of Lakewood, Washington, for the 2019/2020 fiscal biennium have been prepared and filed on October 1, 2018 as provided by Titles 35A.34 and 84.55 of the Revised Code of Washington; and

WHEREAS, the budget was printed for distribution and notice published in the official paper of the City of Lakewood setting the time and place for hearing on the budget and said notice stating copies of the budget can be obtained on-line and at the Office of the City Clerk; and

WHEREAS, the City Council of the City of Lakewood having held a public hearing on November 5, 2018, and having considered the public testimony presented; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance 700 on November 19, 2018 implementing the 2019/2020 Biennial Budget; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance 707 on May 6, 2019 implementing the 2019 Carry Forward Budget Adjustment; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance 721 on November 18, 2019 implementing the 2019/2020 Mid-Biennium Budget Adjustment; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance 734 on May 18, 2020 implementing the 2020 Carry Forward Budget Adjustment; and

WHEREAS, the City Council of Lakewood finds it necessary to revise the 2020 Budget to adjust the 2020 beginning fund balance from the estimated amount to actual for the Transportation CIP Fund for unanticipated revenues received well after closing fiscal year 2019; adjustments to incorporate items previously approved by the City Council; appropriate projects funded by grants and contributions; and new allocations on an exception basis.

WHEREAS, the City Council of the City of Lakewood having held a public hearing on the 2020 Year-End Budget Adjustment on November 2, 2020.

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

Section 1. Budget Amendment. The 2020 Budget, as originally set forth in Ordinance 734, Section 1, is amended to adopt the revised budget for the year 2020 amounts and for the purposes as shown on Exhibit A Current Revised Budget by Fund – Year 2020 and Exhibit B Proposed Revised Budget by Fund – Year 2020.

Section 2. Severability. If any section, sentence, clause or phrase of this Ordinance shall be held to be invalid or unconstitutional by a court of competent jurisdiction, or its application held inapplicable to

any person, property or circumstance, such invalidity or unconstitutionality or inapplicability shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this Ordinance or its application to any other person, property or circumstance.

Section 3. Copies of the Budget to Be Filed. A complete copy of the final budget as adopted herein shall be transmitted to the Office of the State Auditor, the Association of Washington Cities and to the Municipal Research and Services Center of Washington. Copies of the final budget as adopted herein shall be filed with the City Clerk and shall be made available for use by the public.

Section 4. Effective Date. This Ordinance shall be in full force and effect for fiscal year 2020 and five (5) days after publication as required by law.

ADOPTED by the City Council this 16th day of November 2020.

CITY OF LAKEWOOD

Don Anderson, Mayor

Attest:

Briana Schumacher, City Clerk

Approved as to Form:

Heidi Ann Wachter, City Attorney

EXHIBIT A
CURRENT REVISED BUDGET BY FUND - YEAR 2020
Per Ord. 734 Adopted on May 18, 2020

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
General Government Funds:	\$ 8,272,900	\$ 7,403,990	\$ 15,676,890	\$ 50,288,625	\$ 9,651,194	\$ 59,939,819	\$ 50,579,916	\$ 13,282,597	\$ 63,862,513	\$ 11,754,196
001 General	5,421,605	4,452,445	9,874,050	40,559,871	248,515	40,808,386	41,041,795	1,529,562	42,571,357	8,111,079
101 Street	-	4,786	4,786	2,454,032	167,210	2,621,242	2,454,030	171,998	2,626,028	-
102 Real Estate Excise Tax	48,256	752,014	800,270	1,700,000	100,000	1,800,000	1,748,042	552,228	2,300,270	300,000
103 Transportation Benefit District	32,325	20,132	52,457	814,000	(814,000)	-	814,000	(761,543)	52,457	-
104 Hotel/Motel Lodging Tax Fund	1,015,984	544,650	1,560,634	800,000	-	800,000	812,250	311,034	1,123,284	1,237,350
105 Property Abatement/RHSP	-	605,817	605,817	328,800	48,849	377,649	328,800	654,666	983,466	-
106 Public Art	-	142,778	142,778	15,000	-	15,000	15,000	142,778	157,778	-
180 Narcotics Seizure	-	282,319	282,319	70,000	-	70,000	70,000	282,319	352,319	-
181 Felony Seizure	-	8,143	8,143	-	-	-	-	8,143	8,143	-
182 Federal Seizure	-	259,829	259,829	39,600	-	39,600	39,600	259,829	299,429	-
190 Grants	1,339,865	63,360	1,403,225	560,000	2,265,006	2,825,006	560,000	2,265,006	2,825,006	1,403,225
191 NSP	-	142,434	142,434	24,700	49,316	74,016	24,700	191,750	216,450	-
192 SSMCP	45,114	8,318	53,432	277,100	7,258,067	7,535,167	277,100	7,311,499	7,588,599	-
195 Public Safety Grants	-	-	-	130,037	310,501	440,538	130,037	310,501	440,538	-
201 GO Bond Debt Service	-	-	-	1,551,487	-	1,551,487	1,551,487	-	1,551,487	-
202 LID Debt Service	-	35,097	35,097	175,521	17,730	193,251	175,521	52,827	228,348	-
204 Sewer Project Debt	240,064	79,261	319,325	788,477	-	788,477	537,554	-	537,554	570,248
251 LID Guaranty	129,687	2,607	132,294	-	-	-	-	-	-	132,294
Capital Project Funds:	\$ 5,708,616	\$ 9,594,354	\$ 15,302,970	\$ 11,885,418	\$ 6,908,030	\$ 18,793,448	\$ 15,075,718	\$ 17,535,258	\$ 32,610,976	\$ 1,485,442
301 Parks CIP	676,553	2,040,003	2,716,556	2,044,718	3,389,222	5,433,940	2,674,718	5,461,158	8,135,876	14,620
302 Transportation CIP	3,703,629	7,636,965	11,340,594	9,645,700	3,408,808	13,054,508	12,278,000	11,111,866	23,389,866	1,005,236
311 Sewer Project CIP	1,328,434	(82,614)	1,245,820	195,000	110,000	305,000	123,000	962,234	1,085,234	465,586
Enterprise Fund:	\$ 2,518,301	\$ 1,787,988	\$ 4,306,289	\$ 4,103,374	\$ 571,840	\$ 4,675,214	\$ 5,182,512	\$ 2,243,865	\$ 7,426,377	\$ 1,555,126
401 Surface Water Management	2,518,301	1,787,988	4,306,289	4,103,374	571,840	4,675,214	5,182,512	2,243,865	7,426,377	1,555,126
Internal Service Funds:	\$ 5,132,259	\$ (777,075)	\$ 4,355,184	\$ 5,534,996	\$ 1,896,355	\$ 7,431,351	\$ 6,024,752	\$ 1,226,360	\$ 7,251,112	\$ 4,535,423
501 Fleet & Equipment	4,623,188	(842,738)	3,780,450	822,520	1,087,628	1,910,148	1,384,120	365,700	1,749,820	3,940,778
502 Property Management	352,227	83,829	436,056	827,684	17,600	845,284	822,684	69,533	892,217	389,123
503 Information Technology	156,844	(18,166)	138,678	2,128,333	601,657	2,729,990	2,061,489	601,657	2,663,146	205,522
504 Risk Management	-	-	-	1,756,459	189,470	1,945,929	1,756,459	189,470	1,945,929	-
Total All Funds	21,632,076	\$ 18,009,257	\$39,641,333	\$ 71,812,413	\$ 19,027,419	\$90,839,832	\$ 76,862,898	\$ 34,288,080	\$111,150,978	\$ 19,330,187

EXHIBIT B
PROPOSED REVISED BUDGET BY FUND - YEAR 2020

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
General Government Funds:	\$ 15,676,890	-	15,676,890	\$ 59,939,819	\$ 4,467,184	\$64,407,003	\$ 63,862,513	\$ 4,146,689	\$ 68,009,202	\$ 12,074,691
001 General	9,874,050	-	9,874,050	40,808,386	2,982,355	43,790,741	42,571,357	3,001,860	45,573,217	8,091,574
101 Street	4,786	-	4,786	2,621,242	-	2,621,242	2,626,028	-	2,626,028	-
102 Real Estate Excise Tax	800,270	-	800,270	1,800,000	248,722	2,048,722	2,300,270	548,722	2,848,992	-
103 Transportation Benefit District	52,457	-	52,457	-	835,000	835,000	52,457	195,000	247,457	640,000
104 Hotel/Motel Lodging Tax Fund	1,560,634	-	1,560,634	800,000	-	800,000	1,123,284	-	1,123,284	1,237,350
105 Property Abatement/RHSP	605,817	-	605,817	377,649	-	377,649	983,466	-	983,466	-
106 Public Art	142,778	-	142,778	15,000	-	15,000	157,778	-	157,778	-
180 Narcotics Seizure	282,319	-	282,319	70,000	-	70,000	352,319	-	352,319	-
181 Felony Seizure	8,143	-	8,143	-	41,000	41,000	8,143	41,000	49,143	-
182 Federal Seizure	259,829	-	259,829	39,600	-	39,600	299,429	-	299,429	-
190 Grants	1,403,225	-	1,403,225	2,825,006	-	2,825,006	2,825,006	-	2,825,006	1,403,225
191 NSP	142,434.00	-	142,434.00	74,016.00	-	74,016.00	216,450.00	-	216,450.00	-
192 SSMCP	53,432	-	53,432	7,535,167	47,000	7,582,167	7,588,599	47,000	7,635,599	-
195 Public Safety Grants	-	-	-	440,538	313,107	753,645	440,538	313,107	753,645	-
201 GO Bond Debt Service	-	-	-	1,551,487	-	1,551,487	1,551,487	-	1,551,487	-
202 LID Debt Service	35,097	-	35,097	193,251	-	193,251	228,348	-	228,348	-
204 Sewer Project Debt	319,325	-	319,325	788,477	-	788,477	537,554	-	537,554	570,248
251 LID Guaranty	132,294	-	132,294	-	-	-	-	-	-	132,294
Capital Project Funds:	\$ 15,302,970	\$ 13,543	\$15,316,513	\$ 18,793,448	\$ 1,081,152	\$19,874,600	\$ 32,610,976	\$ 1,081,152	\$ 33,692,128	\$ 1,498,985
301 Parks CIP	2,716,556	-	2,716,556	5,433,940	215,500	5,649,440	8,135,876	215,500	8,351,376	14,620
302 Transportation CIP	11,340,594	13,543	11,354,137	13,054,508	865,652	13,920,160	23,389,866	865,652	24,255,518	1,018,779
311 Sewer Project CIP	1,245,820	-	1,245,820	305,000	-	305,000	1,085,234	-	1,085,234	465,586
Enterprise Fund:	\$ 4,306,289	\$ -	\$ 4,306,289	\$ 4,675,214	\$ -	\$ 4,675,214	\$ 7,426,377	\$ 121,930	\$ 7,548,307	\$ 1,433,196
401 Surface Water Management	4,306,289	-	4,306,289	4,675,214	-	4,675,214	7,426,377	121,930	7,548,307	1,433,196
Internal Service Funds:	\$ 4,355,184	\$ -	\$ 4,355,184	\$ 7,431,351	\$ 35,000	\$ 7,466,351	\$ 7,251,112	\$ (65,000)	\$ 7,186,112	\$ 4,635,423
501 Fleet & Equipment	3,780,450	-	3,780,450	1,910,148	35,000	1,945,148	1,749,820	(65,000)	1,684,820	4,040,778
502 Property Management	436,056	-	436,056	845,284	-	845,284	892,217	-	892,217	389,123
503 Information Technology	138,678	-	138,678	2,729,990	-	2,729,990	2,663,146	-	2,663,146	205,522
504 Risk Management	-	-	-	1,945,929	-	1,945,929	1,945,929	-	1,945,929	-
Total All Funds	39,641,333	\$ 13,543	\$39,654,876	\$ 90,839,832	\$ 5,583,336	\$96,423,168	\$ 111,150,978	\$ 5,284,771	\$116,435,749	\$ 19,642,295