



To: Mayor and City Councilmembers  
 From: Tho Kraus, Deputy City Manager  
 Through: John J. Caulfield, City Manager  
 Date: November 7, 2022  
 Subject: Public Hearing - 2022 YND Budget Adjustment

## BACKGROUND

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

- Adjustments to incorporate items previously approved by the City Council;
- Appropriate projects funded by grants and contributions; and
- New allocations.

## PROPOSED BUDGET ADJUSTMENT SUMMARY

### Year 2022:

- No change to beginning fund balance, revised estimate remains at \$58.93M;
- Increases revenues by \$7.72M, resulting in a revised estimate of \$133.73M;
- Increases expenditures by \$7.77M, resulting in a revised estimate of \$158.99M; and
- Decreases ending fund balance by \$0.55M, resulting in a revised estimate of \$33.67M.

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	Proposed Adj	Proposed Revised Budget	Current Budget	Proposed Adj	Proposed Revised Budget	Current Budget	Proposed Adj	Proposed Revised Budget	Current Budget	Proposed Adj	Proposed Revised Budget
<b>Total</b>	\$ 58.93	\$ -	\$ 58.93	\$ 126.01	\$ 7.72	\$ 133.73	\$ 151.22	\$ 7.77	\$ 158.99	\$ 33.72	\$ (0.05)	\$ 33.67
General	17.75	-	17.75	43.21	0.23	43.43	47.07	0.28	47.34	13.89	(0.05)	13.84
Special Revenue	6.85	-	6.85	24.54	7.35	31.90	28.89	7.35	36.24	2.51	-	2.51
Debt Service	0.99	-	0.99	2.77	-	2.77	2.58	-	2.58	1.17	-	1.17
Capital Projects	16.98	-	16.98	43.40	-	43.40	54.24	-	54.24	6.14	-	6.14
Enterprise	10.98	-	10.98	4.62	-	4.62	11.20	-	11.20	4.39	-	4.39
Internal Service	5.38	-	5.38	7.48	0.14	7.62	7.24	0.14	7.38	5.62	-	5.62

## GENERAL FUND ENDING FUND BALANCE

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

- **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.

Additionally, on November 15, 2021 the City Council via Ordinance 764 established an Economic Development Opportunity Fund within the General Fund ending fund balance for the purpose of accumulating excess funds from the General Fund and other funds that are eligible to provide funding for economic development opportunity related expenditures. The set aside amount as approved in the 2021/2022 mid-biennium budget adjustment is \$1,000,000 in each year of 2021 and 2022 for a total of \$2,000,000. The City shall appropriate and use the funds as approved by the City Council.

With this proposed budget adjustment, 2022 estimated General/Street O&M Funds ending fund balance of \$13.84M equates to 32% of General/Street O&M Funds operating revenues. The proposed revised operating revenues & expenditures and ending fund balance reserves is in alignment with the City's adopted financial policies.

## **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**

#### **CD – Department of Commerce 2024 Comprehensive Plan, Grant/1-Time**

Add \$175,000 in grant revenue and expenditures for the preparation of the 2024 Periodic Comprehensive Plan update in two disbursements: July 2022 and July 2023. The remaining available balance at year-end will be carried over into 2023.

#### **CD - Department of Commerce – Early Implementation Climate Planning, Grant/1-Time**

Add \$50,000 in grant revenue and expenditures for the purpose of incorporating climate action elements in the city's periodic update. This funding is valid beginning July 1, 2022 and must be completed by June 2023. The remaining available balance at year-end will be carried over into 2023.

#### **Transfer to SSMCP, New/1-Time**

Transfer \$30,000 to SSMCP for City's share of due diligence costs for future North Clear Zone property purchases. See Fund 192 SSMCP for additional information.

#### **Transfer to Street M&O, New/1-Time**

Transfer \$20,000 to Street M&O Fund for the purchase of cones and delineators. See Fund 101 Street M&O for additional information.

### **Fund 101 Streets O&M**

#### **PRCS – Purchase of 500 new Cones and Delineators, New/1-Time**

Add \$20,000 in revenue (General Fund subsidy) and expenditures to purchase 500 new cones and delineators instead of renting them for \$4,500 per session. Participation at City events (SummerFEST, Farmers Market, and Street Festivals) has grown and there are more and more large and small park and street projects where this equipment is needed. The City is always working on logistic and needing to find ways to set up areas, route and reroute traffic and people, block off spaces or open up areas for safety. This equipment will also support Public Works Engineering and Police for incidents and accidents. The equipment works well to hold up signs on a post without having to dig a hole or pound into the ground.

### **Fund 180 Narcotics Seizure Fund**

#### **Narcotics Seizure Qualified Programs, New/1-Time**

Add \$106,730 in narcotics seizure related revenue and add \$106,730 for qualified expenditures (\$24,500 to replace vehicle for Special Operations Unit and the remaining \$82,230 for other seizure expenditures). The purpose of this fund is to track assets seized because of involvement with the illegal sale, possession, or distribution of drugs or controlled substances. The fund also provides for the purchase of controlled substances or drugs by law enforcement officers or agents, as well as other expenses to enhance and improve law enforcement activities having a close and demonstrable relationship to enforcement of controlled substances. These funds may not be used to supplant existing funding sources.

#### **Drug Enforcement Agency Tacoma Regional Task Force, Grant/1-Time**

Add \$19,372 of revenues and expenditures for officer task force overtime. This cooperative agreement is between the U.S. Department of Justice Drug Enforcement Agency, the Tacoma Regional Task Force, and the City of Lakewood.

## **Fund 181 Felony Seizure Fund**

### **Felony Seizure Qualified Programs, New/1-Time**

Add \$26,960 in felony seizure related revenue and add \$26,960 for qualified expenditures. 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.

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 extravagant expenditures or wasteful expenditures and entertainment; cash on hand, secondary accounts, and stored value cards (such as prepaid credit cards); transfers to other law enforcement agencies; purchase of items for other law enforcement agencies; costs related to lawsuits; loans; and money laundering operations.

## **Fund 182 Federal Seizure Fund**

### **Federal Seizure Qualified Programs, New/1-Time**

Add \$20,100 in federal seizure related revenue and add \$26,960 for qualified expenditures. The Federal Equity Sharing Guidelines lists the following (funds shall be used to increase or supplement and not be used to replace or supplant):

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

Impermissible Uses: Salaries and benefits of permanent law enforcement personnel, except in limited circumstances (i.e. express statutory authorization, overtime of officers and investigators, new positions and temporary or not-to-exceed one year appointments and salary of an officer hired to replace an officer assigned to a task force, specialized programs that generally to not involve traditional law enforcement functions); use of forfeited property by non-law

enforcement personnel; payment of education-related costs; uses contrary to the laws of the state or local jurisdiction; non-official government use of shared assets; purchase of food and beverage (except for conference and meals during local operations); extravagant expenditures or wasteful expenditures and entertainment; cash on hand, secondary accounts, and stored value cards (such as prepaid credit cards); transfers to other law enforcement agencies; purchase of items for other law enforcement agencies; costs related to lawsuits; loans; and money laundering operations.

### **Fund 192 South Sound Military Communities Partnership**

#### **SSMCP – NCZ Due Diligence, New/1-Time**

Add \$30,000 in revenue and expenditures for due diligence costs associated with the next North Clear Zone property purchase. The City submitted the DCCA application for state funding in September 2022 for the purchase of Puget Paving parcels. The application required the City to identify the share of its cost as part of the cost share agreement between the City and State. The amount requested is for the City's share of due diligence with the Army Cooperative Agreement and includes estimated costs for appraisals, boundary survey, ESA, legal fees, and title search.

### **Fund 195 Public Safety Grants**

#### **Washington Traffic Safety Commission – Impaired Driving Emphasis, Grant/1-Time**

Add a total of \$4,375 in grant revenue and expenditures to bring grant total to \$12,752 for WTSC Impaired Driving Emphasis grant. No local match is required. The grant provides funding for overtime wages and related benefits for law enforcement personnel to participate in scheduled local and multi-jurisdictional DUI patrols. The grant period is October 2021 – September 2022.

#### **Washington Traffic Safety Commission – Seatbelts, Grant/1-Time**

Add \$3,687 in grant revenue and expenditures to bring total grant allocation to \$6,187 for grant period. No local match is required. The grant provides funding for overtime wages and related benefits for law enforcement personnel to participate in scheduled local seatbelt patrols. The grant period is October 2021 – September 2022.

#### **Emergency Management Performance (EMPG), Grant/1-Time**

Add \$62,565 in grant revenues and expenditures for partial reimbursement of the Emergency Management Coordinator's position shared with the West Pierce Emergency Management Coalition. The coalition is comprised of the Cities of Lakewood and University Place, Town of Steilacoom and West Pierce Fire and Rescue. This grant requires a match of local funds of \$82,434 which is provided by the balance of the Coordinator's salary paid by the coalition. The coalition's apportionment is calculated as follows: Coordinator's position cost less the EMPG grant; remaining balance is allocated 40% West Pierce Fire District and 60% allocated to the cities of Lakewood, University Place, Town of Steilacoom based on population as provided by Washington State Office of Fiscal Management (OFM). The City's portion of the local match is included in the existing General Fund budget. The grant-funding period is June 1, 2022-August 31, 2023. The remaining available balance at year-end will be carried over into 2023.

#### **Bulletproof Vest Partnership, Grant/1-Time**

Add \$14,800 in grant revenue and expenditures for FY-2022 new award for vests purchased from April 1, 2022 through August 31, 2024. This funding is for armored vests that meet the National Institute of Justice applicable ballistic and stab resistant standards for officers. There is a 50% local match required. This match is already budgeted in the General Fund. The remaining available balance at year-end will be carried over into 2023.

#### **Pierce County STOP Violence against Women Training Grant/1-Time**

Add \$5,073 in grant revenue and expenditures. The purpose of this grant is to provide funding for training of two police officers to attend the annual Sexual Victims of Assault training conference held in Dallas, Texas in May 2022. The training encompasses responding effectively, identifying and responding to violent crimes that include crimes of sexual assault, domestic violence, stalking, and dating violence against victims eleven years of age or older. The grant period is January 2022 – December 2022.

#### **Washington State Patrol- Mobile Impaired Driving Unit (MIDU), Grant/1-Time**

Add \$15,000 in grant revenue and expenditures for mobile impaired driving unit grant. These funds are for providing a certified Medical Assistant Phlebotomist to work in conjunction with the WSP various locations around the State of Washington. The contract period is June 2022 – September 2022.

#### **WTSC – PC Regional Phlebotomy, Grant/1-Time**

Add \$98,400 in grant revenue and expenditures. This grant provides funding for the Pierce County Regional Phlebotomy 2022 Traffic Safety Grant Project. The program is aimed at training 20 law enforcement officers within Pierce County Region 5 to receive training to become licensed Washington State Phlebotomists. The funding provides wages for police officer regular time to attend classes, tuition, fees, books, physician oversight, supplies and recertification fees. The grant period is from March 25, 2022 through June 30, 2023. The remaining available balance at year-end will be carried over into 2023.

#### **US DOJ Justice Assistance Grant – Helmets and Exterior Vests, Grant/1-Time**

Add \$41,486 in grant revenue and expenditures. This grant is for the purpose of purchasing helmets and exterior vest public safety equipment for the Lakewood Police Department. The grant period is from October 2022-September 2025. The remaining available balance at year-end will be carried over into 2023.

#### **Fund 501 Fleet & Equipment**

##### **PD – Replace 2013 Ford interceptor #40711, New/1-Time**

Add \$50,000 in revenues and expenditures for replacement of police vehicle #40711 that was involved in a collision and declared a total loss. The revenue is a transfer in of insurance proceeds received and accounted for in the Risk Management Fund.

##### **MC – Additional Funds for Municipal Court Transit Van, New/1-Time**

Add \$16,000 for the replacement of Municipal Court transit van (from \$54,000 to \$70,000). Due to materials supply shortages, Ford was unable to fill the City's original order. As a result, Ford offered the City priority for the 2023 transit van at a significantly higher price due to inflation, material cost increase and supply chain demands. Source is General Fund savings.

##### **PK – New Mower for Street Landscape Program, New/1-Time**

Add \$12,000 for the purchase of a new 48" Z Track Mower to support the Street Landscape program. Currently there are 1.75 FTEs assigned to street landscaping. This team provides maintenance to all city buildings, traffic islands, gateways, Sounder Station and along city streets and right-of-ways. There is one mower assigned to the team. The additional Z Track Mower would allow the team to complete more work in those areas. Besides mowing, this equipment allows them to pick up trash along the streets in advance of mowing, providing more efficient use of limited resources. Source is General Fund savings.

#### **PK – Safety Lighting & Radio Installation on Two Trucks, New/1-Time**

Add \$15,000 to add safety lighting to the rears of two work trucks so they can be clearly seen by trailing vehicles and install city owned/provided radios for employee communication and safety. The existing safety lighting cannot be seen from the rear of the vehicles and the radios were not installed with the initial build of the vehicles. Source is General Fund savings.

#### **504 Risk Management**

#### **PD – Transfer of Insurance Proceeds for Vehicle Claim #40711, New/1-Time**

Add \$50,000 transfer of insurance proceeds to Fleet & Equipment Fund for the replacement of police vehicle #40711.

#### **NEXT STEPS**

- Adoption on November 21, 2022

#### **ATTACHMENTS**

- Summary of Proposed Adjustments
- Draft Budget Adjustment Ordinance

**2022 Year End Budget Adjustment  
Summary of Proposed Requests**

	Adjustment Ongoing/		Year 2022	
	Type	1-Time	Revenue	Expenditure
<b>Grand Total - All Funds</b>			<b>\$7,720,666</b>	<b>\$ 7,770,666</b>
<b>Total - Fund 001 General</b>			<b>\$ 225,000</b>	<b>\$ 275,000</b>
CD - 2024 Comprehensive Plan Grant	Grant	1-Time	175,000	175,000
CD - Dept of Commerce Climate Plan Grant	Grant	1-Time	50,000	50,000
Transfer to SSMCP for Future North Clear Zone Due Diligence	New	1-Time	-	30,000
General/Street Fund Subsidy - Cones & Delineators	New	1-Time	-	20,000
<b>Total - Special Revenue Funds</b>			<b>\$ 7,352,666</b>	<b>\$ 7,352,666</b>
<b>Total - Fund 101 Street O&amp;M</b>			<b>\$ 20,000</b>	<b>\$ 20,000</b>
Cones & Delineators	New	1-Time	20,000	20,000
<b>Total - Fund 180 Narcotics Seizure</b>	-	-	<b>\$ 126,102</b>	<b>\$ 126,102</b>
Replace Special Operations Unit Vehicle & Narcotics Seizure Qualified Programs	New	1-Time	106,730	106,730
Drug Enforcement Agency Tacoma Regional Task Force	Grant	1-Time	19,372	19,372
<b>Total - Fund 181 Felony Seizure</b>	-	-	<b>\$ 26,960</b>	<b>\$ 26,960</b>
Qualified Seizure Programs	New	1-Time	26,960	26,960
<b>Total - Fund 182 Federal Seizure</b>	-	-	<b>\$ 20,100</b>	<b>\$ 20,100</b>
Qualified Seizure Programs	New	1-Time	20,100	20,100
<b>Total - Fund 192 SSMCP</b>			<b>\$ 30,000</b>	<b>\$ 30,000</b>
Due Diligence for Future North Clear Zone Property Purchases	New	1-Time	30,000	30,000
<b>Total - Fund 195 Police Grants</b>			<b>\$ 246,386</b>	<b>\$ 246,386</b>
WA Traffic Safety Commission - Impaired Driving	Grant	1-Time	4,375	4,375
WA Traffic Safety Commission - Seatbelts	Grant	1-Time	3,687	3,687
Emergency Management Performance - West Pierce Coalition	Grant	1-Time	62,565	62,565
Bulletproof Vest Partnership	Grant	1-Time	14,800	14,800
Pierce County STOP Violence Against Women	Grant	1-Time	5,073	5,073
WA State Patrol - Mobile Impaired Driving Unit	Grant	1-Time	15,000	15,000
WA Traffic Safety Commission - Pierce Co. Regional Phlebotomy	Grant	1-Time	98,400	98,400
US Department of Justice Assistance Grant - Helmets and Vests	Grant	1-Time	42,486	42,486
<b>Total - Fund 196 ARPA</b>			<b>\$ 6,883,118</b>	<b>\$ 6,883,118</b>
ARPA Second Distribution	Grant	1-Time	6,883,118	6,883,118
<b>Total - Internal Service Funds</b>			<b>\$ 143,000</b>	<b>\$ 143,000</b>
<b>Total - Fund 501 Fleet &amp; Equipment</b>			<b>\$ 93,000</b>	<b>\$ 93,000</b>
PD - Replace Totaled Vehicle #40711	New	1-Time	50,000	50,000
MC - Additional Funds for Vehicle 42161	New	1-Time	16,000	16,000
PK - New Mower for Street Landscape Program	New	1-Time	12,000	12,000
PK - Safety Lighting & Radio Installation on Two Trucks	New	1-Time	15,000	15,000
<b>Total - Fund 504 Risk Management</b>			<b>\$ 50,000</b>	<b>\$ 50,000</b>
Transfer Insurance Recovery to Fleet & Equipment Fund	New	1-Time	50,000	50,000



ORDINANCE NO.

AN ORDINANCE of the City Council of the City of Lakewood, Washington, adopting the 2021/2022 Biennial Budget.

WHEREAS, the tax estimates and budget for the City of Lakewood, Washington, for the 2021/2022 fiscal biennium have been prepared and filed on October 5, 2020 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 2, 2020, and having considered the public testimony presented; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance No. 746 on November 16, 2020 implementing the 2021/2022 Biennial Budget; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance 754 on May 17, 2021 implementing the 2020 Carry Forward Budget Adjustment; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance 760 on November 15, 2021 implementing the 2021/2022 Mid-Biennium Budget Adjustment; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance 761 on November 15, 2021 implementing the American Rescue Plan Act (ARPA) funded programs adopted by the City Council on September 20, 2021 via Ordinance 759; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance 770 on May 16, 2022 implementing the 2022 Carry Forward Budget Adjustment; and

WHEREAS, the City Council of the City of Lakewood finds it necessary to revise the 2022 Budget to: incorporate items previously approved by the City Council; appropriate projects funded by grants and contributions; and include new allocations on an exception basis; and

WHEREAS, the City Council of the City of Lakewood having held a public hearing on the 2022 Year-End Budget Adjustment on November 7, 2022.

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

Section 1. Budget Amendment. The budget for Year 2022, as set forth in Ordinance 770, Section 1 and as shown in Exhibit A (Current Revised Budget by Fund – Year 2022) is amended to adopt the revised budget for Year 2022 in the amounts and for the purposes as shown on Exhibit B (Revised Budget by Fund – Year 2022).

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 the fiscal years 2021 and 2022 five (5) days after publication as required by law.

ADOPTED by the City Council this 21<sup>st</sup> day of November, 2022.

CITY OF LAKEWOOD

\_\_\_\_\_  
Jason Whalen, Mayor

Attest:

\_\_\_\_\_  
Briana Schumacher, MMC, City Clerk

Approved as to Form:

\_\_\_\_\_  
Heidi Ann Wachter, City Attorney

**EXHIBIT A**  
**CURRENT REVISED BUDGET BY FUND - YEAR 2022**  
Per Ord. 770 Adopted on May 16, 2022

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
<b>General Government Funds:</b>	<b>\$ 14,192,297</b>	<b>\$ 11,397,149</b>	<b>\$ 25,589,446</b>	<b>\$ 49,562,830</b>	<b>\$ 20,958,234</b>	<b>\$ 70,521,064</b>	<b>\$ 50,110,626</b>	<b>\$ 28,426,055</b>	<b>\$ 78,536,681</b>	<b>\$ 17,573,829</b>
001 General	9,832,230	7,918,425	17,750,655	41,090,266	2,116,996	43,207,262	42,297,813	4,770,563	47,068,376	13,889,541
101 Street	-	23,781	23,781	2,416,099	140,586	2,556,685	2,416,099	164,367	2,580,466	-
103 Transportation Benefit District	1,522,753	58,671	1,581,424	835,000	-	835,000	640,000	1,718,000	2,358,000	58,424
104 Hotel/Motel Lodging Tax Fund	1,845,842	459,590	2,305,432	1,000,000	-	1,000,000	800,000	53,393	853,393	2,452,039
105 Property Abatement/RHSP/1406	-	649,622	649,622	409,800	507,610	917,410	409,800	1,157,232	1,567,032	-
106 Public Art	-	120,224	120,224	45,000	-	45,000	45,000	120,224	165,224	-
180 Narcotics Seizure	-	192,000	192,000	-	-	-	-	192,000	192,000	-
181 Felony Seizure	-	36,198	36,198	-	-	-	-	36,198	36,198	-
182 Federal Seizure	-	143,505	143,505	-	-	-	-	143,505	143,505	-
190 CDBG	-	1,513,495	1,513,495	595,000	2,692,587	3,287,587	595,000	4,206,082	4,801,082	-
191 NSP	-	254,676	254,676	42,000	-	42,000	42,000	254,676	296,676	-
192 SSMCP	172	32,127	32,299	227,500	9,021,842	9,249,342	227,500	9,054,141	9,281,641	-
195 Public Safety Grants	-	-	-	132,328	555,687	688,015	132,328	555,687	688,015	-
196 ARPA (American Rescue Plan Act)	-	-	-	-	5,922,926	5,922,926	-	5,922,926	5,922,926	-
201 GO Bond Debt Service	-	-	-	1,689,938	-	1,689,938	1,689,938	-	1,689,938	-
202 LID Debt Service	120,624	(1,674)	118,950	245,641	-	245,641	287,530	77,061	364,591	-
204 Sewer Project Debt	737,708	(3,616)	734,092	834,258	-	834,258	527,618	-	527,618	1,040,732
251 LID Guaranty	132,968	125	133,093	-	-	-	-	-	-	133,093
<b>Capital Project Funds:</b>	<b>\$ 4,687,531</b>	<b>\$ 12,296,227</b>	<b>\$ 16,983,758</b>	<b>\$ 14,965,218</b>	<b>\$ 28,431,043</b>	<b>\$ 43,396,261</b>	<b>\$ 15,200,098</b>	<b>\$ 39,041,156</b>	<b>\$ 54,241,254</b>	<b>\$ 6,138,765</b>
301 Parks CIP	24,118	3,364,104	3,388,222	982,000	10,365,524	11,347,524	982,000	13,661,911	14,643,911	91,835
302 Transportation CIP	471,881	6,517,692	6,989,573	11,748,198	17,816,882	29,565,080	11,423,998	20,151,725	31,575,723	4,978,930
303 Real Estate Excise Tax	3,554,315	1,526,148	5,080,463	1,800,000	173,637	1,973,637	2,664,100	4,390,000	7,054,100	-
311 Sewer Project CIP	637,217	888,283	1,525,500	435,020	75,000	510,020	130,000	837,520	967,520	1,068,000
<b>Enterprise Fund:</b>	<b>\$ 2,826,849</b>	<b>\$ 8,149,029</b>	<b>\$ 10,975,878</b>	<b>\$ 7,615,476</b>	<b>\$ (3,000,000)</b>	<b>\$ 4,615,476</b>	<b>\$ 7,259,041</b>	<b>\$ 3,940,544</b>	<b>\$ 11,199,585</b>	<b>\$ 4,391,769</b>
401 Surface Water Management	2,826,849	8,149,029	10,975,878	7,615,476	(3,000,000)	4,615,476	7,259,041	3,940,544	11,199,585	4,391,769
<b>Internal Service Funds:</b>	<b>\$ 4,927,965</b>	<b>\$ 449,115</b>	<b>\$ 5,377,080</b>	<b>\$ 5,532,426</b>	<b>\$ 1,948,621</b>	<b>\$ 7,481,047</b>	<b>\$ 5,622,670</b>	<b>\$ 1,618,221</b>	<b>\$ 7,240,891</b>	<b>\$ 5,617,236</b>
501 Fleet & Equipment	4,453,142	143,937	4,597,079	755,720	964,141	1,719,861	1,007,720	308,563	1,316,283	5,000,657
502 Property Management	269,300	305,178	574,478	798,917	148,142	947,059	703,917	473,320	1,177,237	344,300
503 Information Technology	205,523	-	205,523	2,275,339	523,843	2,799,182	2,208,583	523,843	2,732,426	272,279
504 Risk Management	-	-	-	1,702,450	312,495	2,014,945	1,702,450	312,495	2,014,945	-
<b>Total All Funds</b>	<b>26,634,642</b>	<b>\$ 32,291,520</b>	<b>\$ 58,926,162</b>	<b>\$ 77,675,950</b>	<b>\$ 48,337,898</b>	<b>\$ 126,013,848</b>	<b>\$ 78,192,435</b>	<b>\$ 73,025,976</b>	<b>\$ 151,218,411</b>	<b>\$ 33,721,599</b>

**EXHIBIT B**  
**PROPOSED REVISED BUDGET BY FUND - YEAR 2022**

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
<b>General Government Funds:</b>	<b>\$ 25,589,446</b>	<b>-</b>	<b>25,589,446</b>	<b>\$ 70,521,064</b>	<b>\$ 7,577,666</b>	<b>\$ 78,098,730</b>	<b>\$ 78,536,681</b>	<b>\$ 7,627,666</b>	<b>\$ 86,164,347</b>	<b>\$ 17,523,829</b>
001 General	17,750,655	-	17,750,655	43,207,262	225,000	43,432,262	47,068,376	275,000	47,343,376	13,839,541
101 Street	23,781	-	23,781	2,556,685	20,000	2,576,685	2,580,466	20,000	2,600,466	-
103 Transportation Benefit District	1,581,424	-	1,581,424	835,000	-	835,000	2,358,000	-	2,358,000	58,424
104 Hotel/Motel Lodging Tax Fund	2,305,432	-	2,305,432	1,000,000	-	1,000,000	853,393	-	853,393	2,452,039
105 Property Abatement/RHSP/1406	649,622	-	649,622	917,410	-	917,410	1,567,032	-	1,567,032	-
106 Public Art	120,224	-	120,224	45,000	-	45,000	165,224	-	165,224	-
180 Narcotics Seizure	192,000	-	192,000	-	126,102	126,102	192,000	126,102	318,102	-
181 Felony Seizure	36,198	-	36,198	-	26,960	26,960	36,198	26,960	63,158	-
182 Federal Seizure	143,505	-	143,505	-	20,100	20,100	143,505	20,100	163,605	-
190 Grants	1,513,495	-	1,513,495	3,287,587	-	3,287,587	4,801,082	-	4,801,082	-
191 NSP	254,676	-	254,676	42,000	-	42,000	296,676	-	296,676	-
192 SSMCP	32,299	-	32,299	9,249,342	30,000	9,279,342	9,281,641	30,000	9,311,641	-
195 Public Safety Grants	-	-	-	688,015	246,386	934,401	688,015	246,386	934,401	-
196 ARPA (American Rescue Plan Act)	-	-	-	5,922,926	6,883,118	12,806,044	5,922,926	6,883,118	12,806,044	-
201 GO Bond Debt Service	-	-	-	1,689,938	-	1,689,938	1,689,938	-	1,689,938	-
202 LID Debt Service	118,950	-	118,950	245,641	-	245,641	364,591	-	364,591	-
204 Sewer Project Debt	734,092	-	734,092	834,258	-	834,258	527,618	-	527,618	1,040,732
251 LID Guaranty	133,093	-	133,093	-	-	-	-	-	-	133,093
<b>Capital Project Funds:</b>	<b>\$ 16,983,758</b>	<b>\$ -</b>	<b>\$ 16,983,758</b>	<b>\$ 43,396,261</b>	<b>\$ -</b>	<b>\$ 43,396,261</b>	<b>\$ 54,241,254</b>	<b>\$ -</b>	<b>\$ 54,241,254</b>	<b>\$ 6,138,765</b>
301 Parks CIP	3,388,222	-	3,388,222	11,347,524	-	11,347,524	14,643,911	-	14,643,911	91,835
302 Transportation CIP	6,989,573	-	6,989,573	29,565,080	-	29,565,080	31,575,723	-	31,575,723	4,978,930
303 Real Estate Excise Tax	5,080,463	-	5,080,463	1,973,637	-	1,973,637	7,054,100	-	7,054,100	-
311 Sewer Project CIP	1,525,500	-	1,525,500	510,020	-	510,020	967,520	-	967,520	1,068,000
<b>Enterprise Fund:</b>	<b>\$ 10,975,878</b>	<b>\$ -</b>	<b>\$ 10,975,878</b>	<b>\$ 4,615,476</b>	<b>\$ -</b>	<b>\$ 4,615,476</b>	<b>\$ 11,199,585</b>	<b>\$ -</b>	<b>\$ 11,199,585</b>	<b>\$ 4,391,769</b>
401 Surface Water Management	10,975,878	-	10,975,878	4,615,476	-	4,615,476	11,199,585	-	11,199,585	4,391,769
<b>Internal Service Funds:</b>	<b>\$ 5,377,080</b>	<b>\$ -</b>	<b>\$ 5,377,080</b>	<b>\$ 7,481,047</b>	<b>\$ 143,000</b>	<b>\$ 7,624,047</b>	<b>\$ 7,240,891</b>	<b>\$ 143,000</b>	<b>\$ 7,383,891</b>	<b>\$ 5,617,236</b>
501 Fleet & Equipment	4,597,079	-	4,597,079	1,719,861	93,000	1,812,861	1,316,283	93,000	1,409,283	5,000,657
502 Property Management	574,478	-	574,478	947,059	-	947,059	1,177,237	-	1,177,237	344,300
503 Information Technology	205,523	-	205,523	2,799,182	-	2,799,182	2,732,426	-	2,732,426	272,279
504 Risk Management	-	-	-	2,014,945	50,000	2,064,945	2,014,945	50,000	2,064,945	-
<b>Total All Funds</b>	<b>58,926,162</b>	<b>\$ -</b>	<b>\$ 58,926,162</b>	<b>\$ 126,013,848</b>	<b>\$ 7,720,666</b>	<b>\$ 133,734,514</b>	<b>\$ 151,218,411</b>	<b>\$ 7,770,666</b>	<b>\$ 158,989,077</b>	<b>\$ 33,671,599</b>